



REPORT OF THE COMPTROLLER AND AUDITOR
GENERAL

APPROPRIATION ACCOUNTS 1988

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED BY
THE OIREACHTAS FOR PUBLIC SERVICES FOR THE
YEAR ENDED 31 DECEMBER 1988 TOGETHER WITH
THE REPORT OF THE COMPTROLLER AND AUDITOR
GENERAL THEREON

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

	Estimated	Actual
Gross Expenditure		
Original Estimates	7,017,744,000	
Supplementary and Additional Estimates	104,487,000	
	7,122,231,000	6,956,880,036
Deduct —		
Appropriations in Advance	585,138,000	
Supplementary estimates		711,995,782
	6,438,783,000	6,244,884,274
Amount to be surrendered	£9.00	£193,898,726

This represents 3.01% of the supply grant as compared with 1.72%
in 1987

(Pl. 6615)

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ACCOUNTS OF THE PUBLIC SERVICES, 1988

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

General

1. Since 1982 I have referred in my Reports to the effects on the work of my Office of continuing reductions in staffing. The staff complement of my Office at the date of this Report is 70 as against the level of 101 agreed by the Department of the Public Service in December 1980 when the last full examination of the staffing needs of my Office took place. In the meantime, while certain audits have ceased to be performed by my Office, some new audits have been assigned to me. Furthermore, I have been endeavouring with the support of the Committee of Public Accounts and the Department of Finance to gradually broaden the scope of my audit of public expenditure to encompass some value-for-money aspects.

Following discussions with the Department of Finance, certain measures which I had proposed in regard to the recruitment of permanent staff have been put in train. It was also agreed that, in the short term, I should engage staff from a private sector auditing firm on a contract basis to help in the clearing of audit arrears.

Outturn of the Year

2. The audited accounts are summarised on pages lxxxiv and lxxxv. The amount to be surrendered as shown in the summary is £193,898,726 arrived at as follows:—

	£	Estimated £	Actual £
Gross Expenditure			
Original Estimates	7,017,744,000		
Supplementary and Additional Estimates	104,487,000	7,122,231,000	6,956,880,056
Deduct —			
Appropriations in Aid	646,138,000		
Supplementary estimates	37,310,000	683,448,000	711,995,782
		6,438,783,000	6,244,884,274
Amount to be surrendered		£193,898,726	

This represents 3.01% of the supply grant as compared with 1.72% in 1987

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

Exchequer Extra Receipts

3. Extra receipts payable to the Exchequer as recorded in the Appropriation Accounts, amounted to £39,753,920.

Surrender of Balances of 1987 Votes

4. The balances due to be surrendered out of votes for the public services for the year ended 31 December 1987 amounted to £115,495,778. I hereby certify that these balances have been duly surrendered. I further certify that the excess on Vote 30 referred to in paragraph 3 of the Report for 1986, amounting to £15,147,359 has been made good by a Vote of the Oireachtas granting a sum of £15,147,359.

Stock and Store Accounts

5. The stock and store accounts of the Departments have been examined with satisfactory results subject to the matter referred to in paragraph 55.

6. EXCHEQUER ACCOUNT

Receipts and Payments for the year ended 31 December 1988

CURRENT RECEIPTS

TAX REVENUE	£ 000	£ 000	£ 000
Customs and Excise Duties	1,586,819		
Stamps, etc.	198,854		
Capital Taxes	59,116		
Income Tax	3,049,699		
Corporation Tax	333,674		
Value Added Tax	1,805,020		
Motor Vehicle Duties	140,026		
Agricultural Levies	15,400		
Youth Employment Levy	125,429		
Residential Property Tax	2,432		
Income Levy	<u>4,875</u>	7,321,344	
NON TAX REVENUE			
Surplus Income of Central Bank	157,423		
Interest on advances from the Central Fund	107,627		
National Lottery Surplus	43,450		
Refunds of VAT Contribution to EC	18,008		
Receipts by Departments not appropriated in Aid of Votes	14,011		
Fee Stamps	8,701		
Refund of cost of collection of Own Resources	4,563		
Dividends on shares	4,005		
Land purchase annuities etc.	3,020		
Irish Sailors and Soldiers Land Trust	2,354		
State Property Act, 1954	165		
State Guarantees Act, 1954	1,157		
Other Receipts	<u>3,790</u>	368,274	
		<u>7,689,618</u>	

CURRENT PAYMENTS

	£ 000	£ 000	£ 000
CENTRAL FUND SERVICES			
Service of National Debt (see also paragraph 7)	2,141,182		
Annuities, Pensions, Salaries, Allowances, Returning Officers' Expenses and Miscellaneous	45,077		
Contribution to EC Budget	245,279		
Supply Services –			
Non Capital	<u>5,575,947</u>	<u>8,007,485</u>	
CURRENT DEFICIT - EXCESS OF PAYMENTS OVER RECEIPTS			(317,867)

CAPITAL RECEIPTS

RECEIPTS IN RESPECT OF ISSUES UNDER:			
ACP-EEC convention of Lomé Act, 1976 and Finance Act, 1978 (Section 51)	10		
Agricultural Credit Corporation Acts, 1978-88	2,448		
Broadcasting Authority Acts, 1960-79	3,141		
Electricity (Supply) Acts, 1927-85	32,376		
European Communities Acts, 1972-86			
Intervention Agency	58,000		
FEOGA Guarantee	192,070		
European Communities - Supplementary Funding Act, 1984	2,522		
Funds of Suitors Act, 1984	430		
Industrial Credit Acts, 1933-83	5,403		
Insurance Acts, 1953-1983	10,135		
Irish Shipping Ltd. Acts, 1947-84	90		
Local Loans Funds Acts, 1935-87	11,280		
National Building Agency Ltd. Acts, 1963-74	129		
Nítrigin Éireann Teo. Acts, 1963-87	123		
Postal and Telecommunications Services Act, 1983	40,000		
Sea Fisheries Acts, 1952-82	1,970		
Shannon Free Airport Development Co. Ltd. Acts, 1959-86	1,413		
Turf Development Acts, 1946-83	1,659		
European Communities Transport Infrastructure Programme	929		
European Regional Development Fund	94,427		
Miscellaneous Capital	<u>12,097</u>	470,652	

CAPITAL PAYMENTS

	£ 000	£ 000	£ 000
Supply Services - Capital	690,567		
Issues under the following Acts:			
ACP-EEC Convention of Lomé Act, 1976			
and Finance Act, 1978 (Section 51)	10		
Agricultural Credit Corporation Acts, 1978-88	5,448		
Bretton Woods Agreement Acts, 1957-77	956		
British and Irish Steam-Packet Co. Ltd. (Acquisition) Acts, 1965-86	6,200		
European Communities Acts, 1972-86			
Intervention Agency	58,000		
FEOGA Guarantee	192,070		
European Investment Bank	856		
Finance Acts, 1953 (S.16), 1954 (S.22) and Capital Acquisitions Tax Act, 1976 (S.45)	500		
Funds of Suitors Acts, 1984	420		
Insurance Acts, 1953-83	2,296		
International Finance Corporation Act, 1958	50		
Irish Shipping Ltd. Acts, 1947-84	234		
Kilkenny Design Workshops Act, 1982	13		
Local Loans Fund Acts, 1935-87	1,460		
National Development Corporation Act, 1986	3,880		
National Building Agency Acts, 1943-74	500		
Sea Fisheries Acts, 1952-82	725		
Shannon Free Airport Development Co. Ltd. Acts, 1959-86	3,536		
Údaras na Gaeltachta Acts, 1979-87	4,250	971,971	
DEFICIT OF CAPITAL PAYMENTS OVER RECEIPTS			(501,319)
TOTAL DEFICIT			(819,186)
FINANCED BY:			
Balance in Exchequer at 1st January, 1988			316,251
MONEY RAISED BY THE CREATION OF DEBT			
Net Increase in Ways and Means			
Borrowings	3,297,504		
Exchequer Bills	3,779,505		
Prize Bonds	7,170		
Saving Certificates	277,250		
National Instalment Savings	31,510		
Saving Bonds	70,208		
Tax Reserve Certificates	11		
National Loans	1,039,735		
Other domestic borrowings	390,199		
Foreign Borrowings	2,184,910	11,078,002	
ISSUES FOR REDEMPTION OF PUBLIC DEBT			
Exchequer Bills	3,713,965		
Prize Bonds	4,856		
Saving Certificates	32,787		
National Instalment Savings	20,605		
Savings Bonds	21,443		
Tax Reserve Certificates	33		
National Loans	3,231,090		
Other Domestic Borrowings	366,160		
Foreign borrowings	2,462,584	9,853,523	
NET FUNDS RAISED BY BORROWING			1,224,479
Balance in Exchequer 31st December, 1988			(721,544)
			(819,186)

Central Fund Services
Service of the National Debt

7. The Capital Services Redemption Account (CSRA) was established under Section 22 of the Finance Act, 1950. The Act provides for the amortisation over 30 years from current Revenue of Government borrowing for voted capital services. Each year's Finance Act makes provision for the required annuity to be paid from the Central Fund into the account. In 1988, £417.7m was issued to the CSRA under this arrangement and is included in the charge of £2,141m to the Central Fund in respect of Service of the National Debt.

Section 67 (8) of the Finance Act, 1988 provides that in addition to the amount issued to the CSRA from the Central Fund each year, the Minister for Finance shall pay into the CSRA any sum received by him as a result of transactions of a normal banking nature which he is authorised by Section 54 (7) of the Finance Act, 1970 to engage in for the better management of the Public Debt. He shall also pay into the CSRA any sums received by way of interest on temporary deposits held abroad and on the Exchequer Account with the Central Bank and on moneys held in other banks in the State. In 1988 such receipts totalled £57.3m, arising mainly from the conversion of some fixed interest rate debt to floating interest rate debt and *vice versa* by means of interest rate swap transactions with selected banking groups. This amount was paid to the CSRA (in addition to the amount of £417.7m referred to above) and was also used to meet the cost of servicing the National Debt.

Local Loans Fund

8. The Local Loans Fund (LLF) was established under the Local Loans Fund Act, 1935 which provides for advances to be made to it from the Exchequer or from other Government Funds for on-lending to Local Authorities to finance their capital expenditure other than on roads. The interest rate charged by the LLF to Local Authorities represents the rate at which the LLF received advances from the Exchequer. After meeting only the interest charges due to the Exchequer or other Funds, repayments made by Local Authorities to the LLF are used to make further loans to Local Authorities. Due to the increase in capital expenditure by Local Authorities, with the consequent increase in the cost of servicing their borrowing from the LLF, it became necessary over the years to provide loan charge subsidies from the Environment Vote to enable the Local Authorities to meet their repayments to the LLF; for instance, in the case of house construction, loan charges have been fully subsidised since 1977 and the rate of subsidy for sanitary services programmes has ranged from 40% to 60%. In addition, Local Authorities had to

meet the unsubsidised portion of loan charges from the rate support grants provided from the Environment Vote, with the result that the Exchequer was in effect meeting the full liabilities of the Local Authorities in respect of most LLF loans.

In order to eliminate the circuitous channelling of funds and to reduce the cost of administration, the Government, in May 1987, approved a proposal by the Minister for Finance—

- (1) to introduce legislation amending the Local Loans Fund Acts to provide for the writing off of certain outstanding balances due to the LLF in respect of loans made by it for certain specified purposes,
- (2) to provide, in future, 100% grants from voted moneys for capital programmes formerly financed through the LLF where the Exchequer already provided a 100% or partial subsidy on the repayment of loans, to write off the outstanding principal and interest on such loans and to reduce the rate support grant by an amount equal to the unsubsidised portion of the loan repayments, and
- (3) to continue subsidising the repayment of existing loans for capital programmes financed by non-LLF loans which qualified for Exchequer subsidy and, in future, to provide 100% grants for such programmes.

The Local Loans Fund (Amendment) Act, 1987 gave statutory authority for these proposals and, accordingly, the 1988 Votes for Environment, Second Level and Further Education and Health have been revised to give effect to these arrangements.

Arising out of the waiver of the amounts due by Local Authorities to the LLF it was necessary to provide in turn for the waiver of the repayment of advances (including interest) made from the Central Fund to the LLF and such waiver was authorised by Section 69 of the Finance Act, 1988.

The Minister is required to lay before the Oireachtas statements showing the amounts written off both in respect of LLF loans to Local Authorities and Exchequer advances to the LLF and accordingly in June and December 1988 such statements were laid before the Oireachtas as follows —

	Principal £	Interest £	Total £
Due by Local Authorities to Local Loans Fund as at 1 May 1988	2,674,782,215	156,914,973	2,831,697,188
Due by Local Loans Fund to the Exchequer as at 1 November 1988	2,602,996,795	262,061,890	2,865,058,685

Exchequer Receipts—Miscellaneous Capital

Sale of oil company shares

9. Reference was made in paragraphs 31 and 32 of the 1977 Report to the granting of petroleum exploration licences by the Minister for Energy under the provisions of the Petroleum and Other Minerals Development Act, 1960 and to the types of consideration which may be accepted by the Minister in return for the granting of such licences.

Arising out of licensing agreements concluded between the Minister for Energy and eight oil companies, shares in the companies were issued to the Minister for Finance between 1978 and 1987.

In July 1987 the Government, in the context of a review of expenditure programmes for the remainder of 1987 and 1988, directed that the State shareholdings in the oil companies, then valued at £4.8m, should be sold through the Government stockbroker or other official channels on the most expeditious and advantageous terms possible and that the proceeds should be applied towards reducing the National Debt. In January 1988 the Departments of Finance and Energy sought the advice of the Government stockbroker on the general question of the sale of the shares and, in particular, on the timing of the sale. The shares were sold by the Government stockbroker in the period July-October 1988 and realised £2,729,330 which has been brought to account in the Exchequer as Miscellaneous Capital Receipts.

The Accounting Officer informed me that the Government decision of July 1987 to dispose of the oil company shares was based on the recommendations of a group set up by the Taoiseach in preparation for the 1988 budget to review all aspects of Government expenditure and to recommend reductions in expenditure, disposals of assets, etc. He explained that as the sale was intended to affect Exchequer borrowing in 1988 the sale procedure was initiated promptly on 5 January 1988.

Post Office Savings Bank

10. As stated in paragraph 11 of my previous Report, the audit of the Post Office Savings Bank is now being carried out on my behalf by the auditors of An Post, subject to my retaining the right to undertake any further audit tests which I consider necessary. In May 1989 they reported to me on the scope of their audit of the 1986 and 1987 accounts. I accept their opinion that the accounts of the Post Office Savings Bank give a true and fair view of its transactions for those years and of the year end balances. I expect them to report to me shortly on their audit of the 1988 accounts. The transactions relating to the investment of POSB funds by the Department of Finance are examined by me.

The results of the operations of the Post Office Savings Bank for 1987 and 1986 are shown in the following statement:

	1987		1986
	£m		£m
Surplus (Deficit) at 1 January	22.0		34.8
Interest accrued on securities	93.3		94.0
	<u>115.3</u>		<u>128.8</u>
<i>Deduct —</i>			
Interest paid and credited to depositors	87.4	79.7	
Management Expenses	<u>7.5</u>	<u>7.0</u>	<u>86.7</u>
	20.4		42.1
Net Capital Gain (Loss) on the sale of securities	<u>4.8</u>		<u>(20.1)</u>
Surplus (Deficit) at 31 December	£22.2m		£22.0m

The balance including interest due to depositors at 31 December 1987 was £956.4m and at 31 December 1986 was £840.6m including £568.1m and £458.4m, respectively, due to the Trustee Savings Banks. The estimated market value of securities held was £991.9m at 31 December 1987 and £807.8m at 31 December 1986.

Vote 3.—Department of the Taoiseach

National Museum of Ireland

11. The National Museum of Ireland was established by the Dublin Science and Art Museum Act, 1877. The main purposes of the Museum are to accumulate, preserve, study and display objects connected with Irish civilisation, the natural history of Ireland and the relations of Ireland with other countries. The Museum is divided into four administrative divisions—the Irish Antiquities Division, the Art and Industrial Division, the Natural History Division and the Folklife Division. A Board of Visitors comprising members appointed by the Taoiseach, the Royal Irish Academy and the Royal Dublin Society reports annually to the Taoiseach on the condition, management and requirements of the Museum. These reports are laid before the Oireachtas.

Prior to 1988 the main source of funding of the Museum's expenditure, other than on salaries, was by way of a grant-in-aid from voted moneys but in 1988 a grant of £516,000 was instead provided from the National Lottery Fund for this purpose. In addition, under revised arrangements which came into operation in 1987, the Museum retains income from sponsorship, admission charges and sales of books, photographs, etc. Accounts showing the

results of these revised funding arrangements are appended to the Appropriation Account.

Salaries and wages of permanent staff, maintenance charges and postal and telecommunications charges relating to the Museum are met from the Vote for the Department of the Taoiseach. In 1988 these costs amounted to £1,116,000:

A.1 Salaries, Wages and Allowances	£1,012,000
B.3 Office Premises Expenses	£90,000
C. Postal and Telecommunications Services	£14,000

A grant of £178,933 was also issued from the National Lottery Fund in 1988 to the Office of Public Works to meet the costs of renovation at the National Museum and a further £99,000 was expended by the Office of Public Works for minor new works and building maintenance.

12. Expenditure on the acquisition of objects for the National Museum amounted to some £850,000 since 1983 including £387,000 in 1988. Objects are also acquired by the Museum by way of gifts or through excavation of archaeological sites.

It was noted during a local audit carried out by my staff in April 1989 at the Irish Antiquities Division and the Art and Industrial Division of the Museum that, while stocktaking commenced in early 1988 in the Irish Antiquities Division, only a small proportion of the objects had been verified against the records at the time of audit and that no other overall stocktaking on a regular or systematic basis had been carried out in either division prior to that.

It was also noted that the latest available Report of the Board of Visitors of the National Museum (1987) stated that parts of the National Collection of the Museum had been damaged due to lack of proper conservation and storage conditions, that inadequate storage space had meant that many areas were dangerously crammed and that many objects had been left in the open unprotected from damp and dust.

The Accounting Officer informed me that two Temporary Professional Assistants had been mainly engaged for close on the past two years in physical stockchecking of archaeological collections in the Irish Antiquities Division and had checked 60,000 of the 4.5 million items. In addition, some collections had been checked, conserved or indexed earlier in the 1980's. Checks had also been carried out in the Art and Industrial Division in recent years but it was estimated that it would take the present staff 10 years to do a thorough stockcheck of objects in this Division. He stated that the problems in stocktaking were due mainly to the extent and nature of the collections. Related factors included the cramped storage conditions, the varied systems of cataloguing, limited staff resources and the absence of computer facilities until 1987. He recognised that

conditions in many areas in which collections were stored were unsatisfactory but since the transfer in 1984 of administrative responsibility for the Museum to the Taoiseach's Department, substantial additional storage and display space had been acquired and the quality of existing storage space had been improved. In addition, plans for a purpose built conservation laboratory were being drawn up and costed. He was of the opinion that the Museum required additional staff in a number of areas and ways of addressing the problem were being considered against the background of public expenditure policy. Computer equipment had been acquired but a significant amount of additional equipment was still needed. He stated that, subject to the exigencies of the public finances, it was hoped to provide staff and equipment on a phased basis in conjunction with the development of the Museum at the Custom House Docks and the acquisition and renovation of storage space. He assured me that no museum objects were now out in the open.

The Accounting Officer also stated that the security of the collections was achieved mainly through the use of security hardware and by invigilation staff. In addition parts of the collections were regularly sought by researchers and this gave rise to random physical inspection by staff.

National Library of Ireland

13. The National Library of Ireland was also established by the Dublin Science and Art Museum Act, 1877. The function of the Library is to acquire and maintain bibliographical material of Irish origin or interest and to make the material available to the public. Material for the Library is acquired by purchase or by gift or is deposited in accordance with the Copyright Act, 1963.

Prior to 1988 funding for the purchase of books, etc. was provided by way of a grant-in-aid. In 1988 funding was provided from the National Lottery. Since 1983 expenditure by the Library on the purchase of books, etc. amounted to some £720,000 including expenditure of £146,000 in 1988.

In the course of an audit at the National Library by my staff in April 1989 it was noted that routine cataloguing of books, periodicals and manuscripts was at least two years in arrears and that special collections in the possession of the Library for a considerable length of time had also not been catalogued. It was also noted that, apart from the stocktaking of a small number of items in 1987, no other stocktaking on a regular systematic basis had been carried out in the National Library since 1974, when a number of items were discovered to be missing. The Accounting Officer informed me that the National Library of Ireland has operated under the aegis of the Department of the Taoiseach only since 1986. He explained that the high number

of uncatalogued manuscript collections in the National Library reflect the acquisition—almost invariably at very short notice — of large collections and that cataloguing of manuscripts is a painstaking, skilled and time consuming task for which staff have not been available in recent years because of restrictions in the level of public expenditure.

However, a number of major improvements in security and accommodation had been implemented since the transfer of responsibility for the National Library to the Department of the Taoiseach and the Director, appointed in 1989, had been asked to draw up a comprehensive development plan. Furthermore, discussions were taking place regarding the provision of additional staff to the Library which would enable longer opening hours to be introduced and greater attention given to cataloguing. It was proposed to re-allocate resources to deal with the backlog of cataloguing work on hands and it was envisaged that the use of personal computers would greatly speed up the entire cataloguing process in the Library. The Accounting Officer stated that, in the meantime, the manuscripts were being securely stored in new, clean and environmentally suitable conditions.

He also stated that, in future, the Library would close to the public at regular intervals as required to enable a stocktaking to be carried out.

Subhead I.—Irish Sailors and Soldiers Land Trust

14. The Irish Sailors and Soldiers Land Trust was established by Section 3 of the Irish Free State (Consequential Provisions) Act, 1922 to provide houses for Irish ex-servicemen from the First World War. On its establishment the Trust received a grant from the British Government and, under the Land Trust Powers Act, 1923 which enabled the Trust to acquire and hold land or other property in the Irish Free State, the land, property and rights acquired by the Local Government Board under Section 4 of the Irish Land (Provision for Sailors and Soldiers) Act, 1919 were transferred to the Trust free of charge. Similar legislation was passed in Northern Ireland.

The number of beneficiaries both in the State and in Northern Ireland declined progressively with the result that the Trust accumulated surplus funds from the sale of vacant houses. Arising from proposals made by the Trustees, the British and Irish Governments agreed in 1986 to the payment of this surplus to the British Government and Irish Government in the ratio of 68:32. The Irish Sailors and Soldiers Land Trust Act, 1988 provides for the acceptance by the Minister for Finance on behalf of the Government and the payment into the Exchequer of any moneys received from the Trust. The Act also provides for the disposal of any such moneys

for the purposes of projects and undertakings (including the Royal National Lifeboat Institution (RNLI)) involving co-operation between the State and Northern Ireland or the State and Britain or relating to the island of Ireland as a whole, as the Taoiseach may, with the consent of the Minister for Finance, determine.

Amounts totalling £2,354,196 were received from the Trust in 1988 and transferred to the Exchequer. In December 1988 the Taoiseach, with the consent of the Minister for Finance, approved a grant of £1.1m from the proceeds of the Trust to the RNLI for the purchase of an Irish Relief Arun Lifeboat for use around the entire coast and for the further development of search and rescue services. In December 1988 a payment of £605,448 of the approved grant was made from the Vote to the Department of the Marine for transfer to the RNLI.

Vote 7.—Office of the Minister for Finance

Subhead L.—Repayment of Advances

15. I referred in paragraph 11 of my 1985 Report to the issue of repayable Exchequer advances totalling £12,967,000 by the Minister for Finance to the Industrial Credit Corporation (ICC) between 1970 and 1980 under Section 4 of the Industrial Credit (Amendment) Act, 1959 and to the waiver by the Minister of the repayment of some of the advances and interest thereon. The advances had been made to ICC to finance certain loan schemes intended to provide working capital and fixed asset loans in excess of the amounts which would be justified by normal banking criteria to undercapitalised small and medium sized enterprises. The statutory authority to enable the Minister for Finance to waive repayment of advances is provided by the Industrial Credit (Amendment) Act, 1983 which also provides for the repayment to the Exchequer out of moneys voted by the Oireachtas of amounts of principal waived. Of the total of £12,967,000 advanced from the Exchequer, £7,647,627 had been repaid by ICC up to 31 December 1988 and £3,097,623 principal had been waived by the Minister and repaid to the Exchequer out of voted moneys including £110,656 charged to the subhead in 1988. Interest totalling £2.1m due up to 31 December 1988 had also been waived.

The balance of the charge to the subhead *viz.* £2,937,226, represents the write off of Exchequer advances made under a scheme introduced in 1961 to encourage the building of ships at Irish shipyards by providing low cost loans to shipowners through Shipping Finance Corporation (SFC), a subsidiary of ICC. Funds for the scheme were provided to SFC through the issue of repayable advances from the Exchequer to ICC under Section 4 of the Industrial Credit (Amendment) Act, 1959 and the interest rate on loans made by SFC

to the shipowners was subsidised from the Vote for Industry and Commerce.

In June 1986 a shipowner defaulted on loan repayments to SFC in respect of loans totalling £10.8m provided by SFC in 1973/4 for the building of two ships at Verolme Cork Dockyard. Arising from negotiations between the parties on a loan restructuring package, SFC, with the approval of the Department of Finance, agreed to write-off £2,937,226 of the principal then outstanding *viz.* £4,859,526. The Department of Finance also agreed to a corresponding waiver of repayment by ICC of Exchequer advances from which SFC loans had been financed and this amount was accordingly repaid to the Exchequer from voted moneys. Between October 1988 and March 1989 the balance of principal due, £1,922,300 was paid by the shipowner to SFC and the corresponding Exchequer advances were then repaid.

Subhead M.—Losses in respect of Certain Loans for Industrial Development Purposes Advanced by Industrial Credit Corporation plc

16. Reference was made in the previous paragraph to certain loan schemes operated by ICC up to 1980 which were funded by Exchequer advances and were intended to provide working capital and fixed asset loans in excess of the amounts which would be justified by normal banking criteria to small and medium sized enterprises. In 1980 it was agreed with the Department of Finance that ICC would introduce a similar scheme under which ICC itself would finance such high risk loans from its own resources but that, in the event of default by borrowers, the Exchequer would meet the losses incurred by ICC on the high risk element of the loans, subject to meeting a maximum of 50% (reduced to 40% in 1985) of the total amount of any loan. Loans provided by ICC under these arrangements between 1981 and 1988 included £56m which ICC regarded as being in excess of the amounts which would be justified by normal banking criteria.

It was also agreed that £4m of bilateral assistance which had been paid to ICC in 1979 and 1980 by the Dutch Government under arrangements made for Ireland's entry into the European Monetary System would be held by ICC as a reserve against any losses which would have to be met by the Exchequer under the scheme.

By 1986 such losses exceeded this reserve and further losses totalling £4,231,000 have since been met from the Vote—£367,000 in 1987 and £3,864,000 in 1988. At 31 July 1989 ICC estimated that a further £9.5m of the high risk element of loans would eventually be written off — representing 43% of such amounts then outstanding, £21.9m. In June 1988 the Department of Finance decided to phase

out the scheme by October 1990 and to limit the additional amounts to be provided in respect of the high risk element of loans to £6m in the period 1988 to 1990.

Vote 9.—Office of the Revenue Commissioners

Revenue Account

17. 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.

18. The net yield of Revenue for the years 1988 and 1987 under its main headings is shown in the following statement:—

	1988	1987
	£m	£m
Customs	106.05	89.1
Excise	1,483.21	1,389.3
Estate, etc duties	0.51	0.5
Stamps	197.75	169.0
Capital Acquisitions tax	26.99	24.8
Capital Gains tax	32.76	12.5
Wealth tax	0.02	0.03
Residential Property tax	2.50	2.0
Income tax (including PAYE)	3,045.85	2,718.4
Corporation taxes	334.87	255.7
Valued Added tax	1,829.82	1,590.3
Income levy	5.24	2.7
Agricultural levies	2.51	2.9
	<u>£7,068.08*</u>	<u>£6,257.23</u>

* Includes £100.9m duties, taxes and levies deferred under EC regulations (1987-£83.5m). £7,042.9m was paid into the Exchequer leaving a balance of £107.81m compared with £82.63m at the end of the previous year.

Extra-Statutory Repayments

19. Extra-statutory repayments were made during the year of excise duties £133,127, (in respect of diplomatic privilege), value-added tax £430,019 (£137,977 in respect of diplomatic privilege and £292,042 in respect of EC Bodies) and stamp duties £21,753 (mainly in respect of lost stamped deeds).

Write Offs

20. 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 1988.

The total amount of the items included in the schedules £13,097,362 is made up as follows:-

	1988		1987	
	Number of items	Amount	Number of items	Amount
		£000		£000
Income tax	380	3,749	1,078	9,767
PAYE	187	3,356	256	2,998
Sur tax	—	—	4	10
Corporation tax	105	2,330	96	2,687
Corporation Profits tax..	5	15	8	15
Capital Gains tax	26	174	45	550
Value Added tax	198	3,473	302	4,700
Turnover and Wholesale taxes	—	—	20	31
Excise	—	—	1	8
	901	13,097	1,810	20,766

The distribution according to the grounds of write off is:

	1988		1987	
	Number of items	Amount	Number of items	Amount
Compassionate grounds	48	£000 133	85	592
Ceased trading—no assets.....	296	5,575	180	5,500
Liquidation/ Receivership/ Bankruptcy.....	155	3,416	194	4,110
Cannot be traced/ outside jurisdiction	402	3,973	1,351	10,564
	901	13,097	1,810	20,766

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

Assessment and Collection

21. 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 being 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 1988/89 much of the tax shown as outstanding is the subject of appeals made within the normal time limits following the making of assessments or the revision of assessments on submission of self assessment returns (see also paragraph 22). In paragraph 19 of my previous Report I referred to the incentive provided in Section 72 of the Finance Act, 1988 to 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. The Revenue Commissioners have attributed a yield of £497m to the incentive and related measures and have estimated the breakdown of this amount as follows

	£m
Income tax (Non PAYE)	190
Corporation tax	49
PAYE	75
PRSI	35
VAT	77
Health Contributions/Levies	53
Capital Gains tax	18
	<u>£497m</u>

These amounts are included in the figures shown in the relevant schedules.

Schedule 1—Income Tax (excluding PAYE)
(as at 31 May 1989)

	Year of Account		
	All years to 1986/87	1987/88	1988/89
	£m	£m	£m
CHARGE	8,266	1,146*	829
DISCHARGE	4,686	434	34
NET CHARGE	3,580	712	795
PAID	3,003	568	543
BALANCE	577	144	252
Analysis of balance:			
1. Under appeal or enquiry	18	25	32
2. Not disputed**	150	39	111
3. Under demand	61	21	107
4. Awaiting transfer to forcement	234	53	1
5. Under enforcement	80	6	1
6. Arrears branch	34	—	—
ESTIMATE OF AMOUNT LIKELY TO BE COLLECTED***	45	20	55

(a) *This charge has been reduced by £18m assigned in error to the 1987/88 year of account by the computer system as at 31 May 1988 but transferred to the correct year of account, 1988/89, in August 1988.

(b) **While the amounts were not, at 31 May 1989, disputed, it is likely that a significant portion will be subject to claims for the admission of late appeal or revision of submission of returns under Self Assessment for 1988/89.

(c) Deposit Interest Retention Tax which was introduced in 1986 is included in the figures for all years to 1986/87, 1987/88 and

1988/89. It accounts for £257m of the charge, net charge and paid amounts for all years to 1986/87, for £269m of the corresponding figures for 1987/88 and for £193m of the corresponding figures for 1988/89.

(d) Withholding tax on fees paid for professional services, which was introduced in 1987 is included also in the figures for 1987/88 and 1988/89. It accounts for £35m of the charge, net charge and paid amounts for 1987/88 and for £64m of the corresponding figures for 1988/89.

(e) PRSI for the self-employed, which was introduced in 1988, is also included, along with Health Contributions and the Employment and Training Levy, in the figures for 1988/89. Together they account for £60m of the charge and net charge and £35m of the paid amount for that year.

(f) ***It should be noted that the difference between the balance and estimate of amount likely to be collected is largely accounted for by anticipated reductions of estimated assessments included in the balance.

(g) A levy on Pension Funds was introduced in 1988 — Section 53 of the Finance Act 1988. The levy accounts for £13m of the charge, net charge and paid amounts for 1988/89

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 18 amounted to £2,279m.

(a) The arrears outstanding at 31 May 1989 amounting to some £107m represent only actual underpayments established and do not include demands made on the basis of amounts estimated to be due.

	All years to 1986/87	1987/88
	£m	£m
NET CHARGE	10,866	2,203
PAID	10,775	2,187
BALANCE	91	16
Analysis of balance:		
1. Under appeal or enquiry	1.8	1.4
2. Not disputed	50.4	5.3
3. Under demand	19.4	8.8
4. Awaiting transfer to enforcement	0.7	—
5. Under enforcement	13.5	0.5
6. Arrears branch	5.2	—
ESTIMATE OF AMOUNT LIKELY TO BE COLLECTED	14	9

As end-of-year returns from employers were not due to be furnished until 30 April 1989 there was no significant underpayment established for the year 1988/89 as at 31 May 1989.

(b) Section 8 of the Finance Act, 1968 provides that where the Revenue Commissioners have reason to believe that an employer has failed to state his full liability for PAYE for a year, they may estimate the amount of PAYE due for that year. The following schedule shows the position of such estimates as at 31 May 1989:

	All years to 1986/87	1987/88
	£m	£m
ESTIMATES	806	97
PAID	583	80
BALANCE	223	17
Analysis of balance:		
1. Under appeal or enquiry	12.1	2.8
2. Not disputed	77.4	2.6
3. Under demand	75.9	11.5
4. Awaiting transfer to enforcement	3.1	—
5. Under enforcement	32.2	0.1
6. Arrears branch	22.3	—
ESTIMATE OF AMOUNT LIKELY TO BE COLLECTED	21	4

Notes:

(i) *Estimates*: Estimates raised by the Inspector of Taxes represent gross liability and will therefore in each instance include amounts accounted for on any return submitted for the year covered by such estimate. These estimates are subject to appeal by the employer and should not be taken to represent final liability.

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

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

The collection of Pay-Related Social Insurance (which includes the Employment and Training Levy and the Health contribution) for PAYE employees is integrated into the tax collection system and £1,273m was collected during 1988.

(a) The arrears outstanding at 31 May 1989 amounting to some £126m represent only actual underpayments established and do not include demands made on the basis of amounts estimated to be due.

	All years to 1986/87	1987/88
	£m	£m
NET CHARGE	5,949	1,158
PAID	5,842	1,139
BALANCE	107	19
Analysis of balance:		
1. Under appeal or enquiry	2.1	1.4
2. Not disputed	58.7	6.5
3. Under demand	25.9	10.6
4. Awaiting transfer to enforcement	0.9	—
5. Under enforcement	13.6	0.5
6. Arrears branch	5.8	—
ESTIMATE OF AMOUNT LIKELY TO BE COLLECTED	20	8

As end-of-year returns from employers were not due to be furnished until 30 April 1989 there was no significant underpayment established for the year 1988/89 as at 31 May 1989.

(b) Section 8 of the Finance Act, 1968, as applied to PRSI by various legislation, provides that where the Revenue Commissioners have reason to believe that an employer has failed to state his full liability for PRSI for a year, they may estimate the amount of PRSI due for that year. The following schedule shows the position of such estimates as at 31 May 1989:

	All years to 1986/87	1987/88
	£m	£m
ESTIMATES	503	52
PAID	376	41
BALANCE	127	11
Analysis of balance:		
1. Under appeal or enquiry	6.8	1.5
2. Not disputed	47.5	1.9
3. Under demand	41.9	7.5
4. Awaiting transfer to enforcement	0.9	—
5. Under enforcement	18.7	0.1
6. Arrears branch	11.2	—
ESTIMATE OF AMOUNT LIKELY TO BE COLLECTED	13	3

Notes:

(i) *Estimates*: Estimates raised by the Inspector of Taxes represent gross liability and will therefore in each instance include amounts accounted for on any return submitted for the year covered by such estimate. These estimates are subject to appeal by the employer and should not be taken to represent final liability.

(ii) *Paid*: Includes PRSI paid before the estimate was raised as well as amounts paid subsequently.

Schedule 4—Corporation Tax (as at 31 May 1989)

	Year of Account		
	All years to 1986/87	1987/88	1988/89
	£m	£m	£m
CHARGE	6,051	759	845
DISCHARGE	3,759	376	142
NET CHARGE	2,292	383	703
PAID	1,978	262	187
BALANCE**	314	121	516
Analysis of balance:			
1. Under appeal or enquiry	144	90	301
2. Not disputed*	108	14	81
3. Under demand**	6	3	123
4. Awaiting transfer to enforcement	28	11	10
5. Under enforcement	13	3	1
6. Arrears branch	15	—	—
ESTIMATE OF AMOUNT LIKELY TO BE COLLECTED†	20	15	130

(a) *While the amounts here were not, at 31 May 1989, disputed it is likely that a significant portion will be subject to claims for admission of late appeal.

(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) **The balance for 1988/89 includes £95m which was not yet due at 31 May 1989. Since it became eligible for demand within two months after that date, it is included as usual under heading (3) in the analysis above.

(d) Advance Corporation Tax is included in this schedule. It accounts for £43m net charge and £43m paid for all years to

1986/87, £37m net charge and £36m paid for 1987/88 and £53m net charge and £52m paid for 1988/89.

Schedule 5—Capital Gains Tax (as at 31 May 1989)

	Year of Account		
	All years to 1986/87	1987/88	1988/89
	£m	£m	£m
CHARGE	332	45	42
DISCHARGE	200	18	—
NET CHARGE	132	27	42
PAID	89	18	23
BALANCE	43	9	19
Analysis of balance:			
1. Under appeal or enquiry	17	5	15
2. Not disputed	4	—	—
3. Under demand	2	1	4
4. Awaiting transfer to enforcement	15	3	—
5. Under enforcement	4	—	—
6. Arrears branch	1	—	—
ESTIMATE OF AMOUNT LIKELY TO BE COLLECTED	4	1	4

Schedule 6—Capital Acquisitions Tax (as at 31 May 1989)

	Year of Account		
	All years to 1986	1987	1988
	£m	£m	£m
CHARGE	259.9	52.3	45.7
DISCHARGE	143.9	23.9	13.0
NET CHARGE	116.0	28.4	32.7
PAID	113.8	25.3	29.2
BALANCE	2.2	3.1	3.5
Analysis of balance:			
1. Under appeal or enquiry	1.1	2.0	1.5
2. Not disputed	0.1	0.4	0.6
3. Under demand	0.1	0.2	1.1
4. Awaiting transfer to enforcement	—	—	—
5. Under enforcement	0.9	0.5	0.3
ESTIMATE OF AMOUNT LIKELY TO BE COLLECTED	2.2	3.1	3.5

Schedule 7—Sur-Tax, Corporation Profits Tax and Wealth Tax

(as at 31 May 1989)

	Sur Tax	Corporation Profits Tax	Wealth Tax
	£m	£m	£m
BALANCE	1.0	2.7	0.19
Analysis of balance:			
1. Under appeal or enquiry	0.3	1.1	0.02
2. Not disputed	—	1.0	0.01
3. Under demand	—	—	0.08
4. Awaiting transfer to enforcement	0.3	0.2	—
5. Under enforcement	0.3	—	0.08
6. Arrears branch	0.1	0.4	—
ESTIMATE OF AMOUNT LIKELY TO BE COLLECTED	0.1	0.1	0.19

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.)*

(as at 31 May, 1989)

	Year of Account		
	All Years to 1986/87	1987/88	1988/89**
	£m	£m	£m
CHARGE	236	41	—
DISCHARGE	76	9	—
NET CHARGE	160	32	—
PAID	96	19	—
BALANCE	64	13	—
Analysis of balance:			
1. Under enquiry	10	2	—
2. Under demand	54	11	—
ESTIMATE OF AMOUNT LIKELY TO BE COLLECTED	7	2	—

* Income Levy was discontinued with effect from 1986/87.

** Included in the income tax assessments for 1988/89.

Schedule 9—Value Added Tax (as at 31 May 1989)

(a) The following schedule shows the position as 31 May 1989 of VAT liabilities declared and payments made on foot of returns submitted by traders

	All years to 1986	1987	1988
	£m	£m	£m
CHARGE	9,554.0	1,244.7	1,266.4
PAID	9,401.7	1,216.0	1,232.6
BALANCE	152.3	28.7	33.8
Analysis of balance:			
1. Under appeal or enquiry	18.8	4.2	6.3
2. Not disputed	76.2	8.5	5.1
3. Under demand	26.2	12.4	14.4
4. Awaiting transfer to enforcement	2.2	0.1	—
5. Under enforcement	23.7	3.3	7.8
6. Arrears branch	5.2	0.2	0.2
ESTIMATE OF AMOUNT LIKELY TO BE COLLECTED*	40	17	27

*The balance outstanding in the years to 1986 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 1989.

	All years to 1986	1987	1988
	£m	£m	£m
ESTIMATES	359.2	21.3	11.3
PAID	220.4	9.2	3.6
BALANCE	138.8	12.1	7.7
Analysis of balance:			
1. Under appeal or enquiry	15.8	2.4	1.3
2. Not disputed	40.7	1.4	0.6
3. Under demand	19.2	5.5	4.6
4. Awaiting transfer to enforcement	14.9	2.0	0.4
5. Under enforcement	36.4	0.8	0.8
6. Arrears branch	11.8	—	—
ESTIMATE OF AMOUNT LIKELY TO BE COLLECTED	28	3	3

Notes:

(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 1989 in respect of estimates raised by the Collector-General under Section 22 of the Value Added Tax Act, 1972, where taxable persons have failed to furnish statutory returns by that date. The amounts paid represent estimates paid without submission of returns. The balances outstanding are not a measure of equitable liability and cannot, therefore, be taken as a measure of arrears of tax. Many of the outstanding returns may show little or no liability when furnished. Some may prove to be claims to repayment. While the returns remain outstanding it is not possible to quantify the liability other than by the process of making estimates.

	All years to 1986	1987	1988
	£m	£m	£m
ESTIMATES	234.6	84.6	141.5
PAID	25.9	3.4	2.2
BALANCE	208.7	81.2	139.3
Analysis of balance:			
1. Under appeal or enquiry	28.5	11.5	10.4
2. Not disputed	61.2	16.3	10.9
3. Under demand	48.1	29.0	36.6
4. Awaiting transfer to enforcement	30.0	15.4	2.4
5. Under enforcement	28.5	6.9	76.4
6. Arrears branch	12.4	2.1	2.6
ESTIMATE OF AMOUNT LIKELY TO BE COLLECTED	20	11	20

Schedule 10—Residential Property Tax

(as at 31 May 1989)

The following schedule shows the amount outstanding at 31 May 1989 in respect of cases where returns have been made or assessment made in the absence of returns.

	Tax Due 1 October 1986 and earlier	Tax Due 1 October 1987	Tax Due 1 October 1988
	£m	£m	£m
CHARGE	8.7	2.1	2.2
PAID	6.9	1.9	2.1
BALANCE	1.8	0.2	0.1
Analysis of balance:			
1. Under enquiry	0.7	—	—
2. Under demand	1.1	0.2	0.1

Self Assessment

22. Under the provisions of Chapter II of Part I of the Finance Act, 1988 a system of Self Assessment to income tax was introduced with effect from the 1988/89 year of assessment for the self-employed and for certain taxpayers who do not pay all their tax under the PAYE system. The Self Assessment system has also been applied to

companies paying corporation tax in respect of accounting periods ending on or after 1 October 1989. The legislation places a legal obligation on all taxpayers subject to Self Assessment to pay, within one month after 1 October of each tax year, the income tax which they estimate to be due by them. This is known as Preliminary Tax. Every taxpayer subject to Self Assessment, except those who have been otherwise notified, is also required to submit a return of income not later than 31 December in each tax year and if the Preliminary Tax paid is less than 90% of the amount found to be due on the basis of that return, interest will be charged on the amount underpaid. In the event of a taxpayer failing to make a return by 31 December, monetary penalties, including a surcharge based on the tax assessed, will become payable in addition to the tax. The right of appeal applies only if the tax based on the return has been paid and then only if the assessment is not in accordance with that return or if a *bona fide* error has been made in the return.

The Revenue Commissioners' procedures for operating the Self Assessment system include the recording of returns to ensure that taxpayers for whom records exist furnish returns and pay the tax due; the screening of returns to evaluate the reasonableness of the information furnished; an in-depth audit and examination of all relevant information in a limited number of cases and the issuing of assessments. In addition compliance operations to identify those not on record have been intensified.

I have not yet had the opportunity to examine whether these procedures are adequate to achieve a satisfactory level of compliance by taxpayers and whether such procedures are being effectively operated.

Settlements

23. In paragraph 20 of my previous Report I referred to back-duty settlements accepted by the Revenue Commissioners following their investigations into cases where taxpayers had underpaid tax because of their failure to disclose relevant information. The Revenue Commissioners informed me that during 1988 investigations were completed in 397 cases, 374 of which resulted in back-duty settlements amounting to £20,177,394 (£13,196,400 in 1987) becoming collectible inclusive of £530,323 (£4,228,565 in 1987) in penalty and interest charges. The penalty and interest element in the 1988 settlements is significantly lower than in 1987 because the incentive under Section 72 of the Finance Act, 1988 providing for the waiver of certain penalty and interest charges, applied also to any case which was under investigation by an inspector and where the tax due under the settlement was paid during the period 27 January 1988 to 30 September 1988. Of the 374 back-duty settlement cases in 1988 the

Section 72 incentive applied in 315 cases and the back-duty involved in these cases amounted to £17,793,631.

I also referred in paragraph 20 of my previous Report to the omission of information regarding the collection and bringing to account of tax due under settlements from the schedules furnished to me by the Revenue Commissioners and included in my Report. Pending the compilation in similar schedule format of full statistics regarding back-duty settlements and collection, which I have requested the Revenue Commissioners to provide, they have furnished the following information:-

PART 1

Cases on hands at 1 January 1988	725
New cases in 1988	<u>155</u>
	880
*Cases disposed of in 1988	
Settlements	374
Nil Settlements	7
Released to Collector General for collection	<u>16</u> <u>397</u>
Cases on hands at 31 December 1988	<u>483</u>

PART 2

The distribution of 1988 settlements under tax head is as follows:

Taxhead	No. of Items*	Amount of Settlements
		£
Income tax/Corporation tax	362	17,401,733
Capital Gains tax	32	501,391
PAYE/PRSI	45	806,326
Value Added Tax	70	566,475
Levies	187	371,146
Penalties and Interest (all heads)	38	530,323
		<u>£20,177,394</u>

* A settlement case frequently comprises a number of items.

Collection of Outstanding Taxes

24. 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	
	1988	1987
On hands of Sheriffs at 1 January	106,000	72,101
Referred to Sheriffs during the year	108,000	122,809
Returned paid	38,769	16,537
Returned unpaid or withdrawn	80,030	72,373
On hands of Sheriffs at 31 December	95,201	106,000

TABLE 2

Analysis under tax heads of certificates on hands

	Number of certificates		
	Dublin and Cork Sheriffs	All other Sheriffs	Value £m
Income tax	5,061	23,741	105.8
Corporation tax	1,231	1,619	7.6
PAYE/PRSI	7,631	12,787	80.9
VAT	10,481	31,677	117.7
Capital Gains tax	216	711	3.1
Residential			
Property tax	32	14	0.1
	24,652	70,549	£315.2m
	95,201		

In addition to the 95,201 certificates on hands of sheriffs at 31 December 1988 a further estimated 77,608 certificates due for enforcement had not been referred to them at that date because of the lack of resources within the Collector General's Office and due to the redeployment of staff during the final quarter of 1988 to deal with the overwhelming response to the tax amnesty. The estimated value of the charges involved is £257m. The amount paid over to the Collector General in 1988 as a result of enforcement was £100.6m compared with £49.7m in 1987. The 1988 figure includes tax paid to the sheriffs by taxpayers taking advantage of the terms of the tax amnesty.

In my previous Report I referred to a request by the Collector General to sheriffs to include in their monthly progress reports information regarding amounts which they had collected but had not paid over. I have been informed that it was not feasible for sheriffs to provide the information in the detailed manner envisaged. However, in late 1988 new procedures were agreed which require

each sheriff to report monthly the balance of remittances on hands and to report every six months the opening balance, the amount collected in the six months and the amount paid over during the period to the Collector General and the balance on hands verified by bank certificate together with a bank reconciliation certified by the sheriff's own auditor. It was also agreed that when tax and interest due under each certificate had been collected in full it would be remitted with the next monthly payment and that the sheriff would retain the certificate and pursue fees and costs from the defaulter where these were not paid in full with the tax. Additionally, it was agreed that the duration of instalment arrangements with taxpayers would not exceed six months and that, if the final instalment was not paid within that period, the amount already received in the case would be included in the next monthly payment. The procedures also provide that the overall limit on the balance held by each sheriff at the end of any month may not exceed the total paid over by him in the previous four month period. I was informed, however, that owing to the impact of the response to the tax amnesty both on the Collector General's Office and on the sheriffs, the agreed procedures did not come into effect until March 1989.

25. In the course of audit I noted that the issue of Section 485 certificates was suspended during the period late August 1988 to mid December 1988 and that when the issuing of certificates was resumed certain categories of tax arrears were not included in the certificates issued in respect of individual taxpayers. I also noted that in early 1989 it was decided to recall all outstanding certificates because the volume of payments made it impossible to operate the normal procedure of notifying the sheriffs of any payments received in the Collector General's Office in respect of items which had been referred to them for enforcement. I inquired regarding the circumstances in which it was decided to suspend the issue of certificates for the period mentioned and whether the issue of certificates had fully resumed for all taxes. I also inquired as to the present position with regard to the review of the certificates which had been recalled.

The Accounting Officer informed me that it was decided to suspend the issue of certificates to sheriffs in August 1988 against a background of prolonged industrial action in the Collector General's Office in 1988 and the overwhelming response to the amnesty which put both that Office and the sheriffs under great pressure to maximise the positive impact of the amnesty.

The Accounting Officer also stated that the issue of certificates had been resumed fully in respect of all taxes due from 1 October 1988 but, with few exceptions, certificates had not been issued on a wide scale for liabilities due prior to that date. He explained that,

despite the success of the amnesty, it was found that a substantial amount of arrears still remained on the records at the end of 1988 and that a joint review exercise was initiated by the Collector General's Office and the Inspectors of Taxes throughout the country to confirm the amount of the liability where necessary, to identify any cases which were *prima facie* uncollectible and to decide on the most suitable form of enforcement action for collectible arrears. Where enforcement by the sheriff was considered the most appropriate action in the cases reviewed to date, certificates had been issued. Because of the number of cases involved in the review, priority was being given initially to those cases with the largest arrears and to progressively work downwards.

Repayment of Taxes

26. Repayments of Income Tax (including PAYE) overpaid are authorised by Inspectors of Taxes. The repayment instructions which lead to the appropriate repayments being made by the Collector General are normally entered into the computer system through terminals at the authorising tax district but, in certain circumstances, manually prepared authorisations are sent from the districts to the Collector General's Office for preparation and issue of repayment cheques.

In the course of an audit of repayments made in 1988 it was noted that, arising from taxpayers queries, the Collector General's Office had commenced inquiries into duplicate repayments and had compiled lists of repayments made erroneously. The errors arose mainly through duplicate cheques being issued and in other instances, through repayments being made to wrong taxpayers, excess repayments being made and repayments being made to taxpayers who had underpaid tax for the years in question. It also appeared that the majority of the repayments which issued in error did not come to light as a result of internal control procedures but by the return of the cheques to the Inspector of Taxes or to the Collector General's Office by the recipients.

In the light of this, my officers carried out a limited examination of the computer history file of PAYE repayments. This revealed that duplicate repayments had occurred in eleven cases other than those already recorded by the Collector General. In four of these cases both the original and duplicate cheques had been cashed.

I inquired as to the circumstances in which the erroneous repayments had been made and whether all excess payments had been recovered. I also sought the Accounting Officer's observations on the adequacy of internal control procedures over the authorisation and issue of repayment cheques and whether it was proposed to

carry out a full review of the repayment records to ascertain the extent of erroneously issued cheques.

Interest on tax repayments

27. The Income Tax Act, 1967, as amended, provides that interest at rates prescribed by the Minister for Finance and calculated up to the date of repayment be paid without demand on tax overpaid. The current rate of interest applicable to tax repayments is 1% per month or part thereof. The interest paid to the taxpayer is not taxable.

Payments to taxpayers on foot of interest on overpaid tax amounted to £8.7m in the year ended 5 April 1989 and I noted a number of substantial repayments in individual cases for tax years from 1972/73 onwards. In view of the cost in terms of interest arising from delay in finalising tax cases such as those noted, I inquired as to the reasons for the delay and sought information on the procedures in operation to ensure that such delays are kept to a minimum.

The Accounting Officer informed me that, under the previous system for collecting income tax from the self employed, estimated assessments were raised by the Inspectors of Taxes in advance of receipt of the taxpayers' accounts for the relevant period. In view of the statutory interest penalties, taxpayers, in conjunction with appealing the assessment, very often erred on the side of caution in making payments or, in some cases, paid the full amount of the estimated assessment in the knowledge that when the final liability was determined it would be less than the original assessment and interest would be payable on the amount eventually found to have been overpaid. The Accounting Officer explained that the settlement of appeals was often a lengthy process due to delays in the furnishing of taxpayers' accounts and due to lengthy arguments on points of principle arising on the accounts which sometimes had to be referred to the Courts; in such cases an interim repayment of tax overpaid and not in dispute would be made.

The Accounting Officer emphasised that all cases involving repayment were given the highest priority in tax districts and were kept under constant review. He considered that the cases noted by me illustrated the various circumstances which give rise to delays in determining claims for repayment and he assured me that in all these cases, once the amount repayable was determined, the repayment was processed without further delay.

The Accounting Officer also stated that, under the Self Assessment system introduced in 1988, any overpayment of preliminary tax would be repaid with interest at 1% per month, provided the interest involved was in excess of £10. He felt that this, in conjunction with tax liabilities being determined more rapidly under Self Assessment,

would result in a significant reduction in the level of interest payable by the Revenue Commissioners on overpayments.

Vote 22.—Prisons

Subhead D.—Buildings and Equipment

28. Reference was made in my 1982 Report and in the Public Accounts Committee's Report for 1982 and 1983 to the increase in fees resulting from major changes in the design of four prison projects, including a proposed place of detention for juveniles originally intended to accommodate 120 offenders. My Report also referred to significant specification changes and additional works which arose on a contract to carry out siteworks and to erect a perimeter wall and service buildings for both the place of detention and a women's prison which were to be erected on adjacent sites at Wheatfield, Clondalkin, Co. Dublin.

The site had been purchased in 1979 at a cost of £0.45m and the final cost of the siteworks, perimeter wall and service buildings, which were completed in July 1984, was £8.61m.

In July 1984 the Department of Finance sanctioned the redesign and construction of the place of detention for juveniles with accommodation extended to 320 offenders for a total cost of £31.32m, including fees totalling £4.2m and VAT of £2.36m. In accordance with the procedures prescribed by the Department of Finance in 1983 for the planning and controlling of public capital projects, a cost control/supervisory committee comprising representatives of OPW, Department of Justice, Department of Finance and of the professional consultants involved in the contract was set up to oversee the execution of the project and to monitor expenditure on an ongoing basis to ensure that costs were kept within budget.

The contract was completed in February 1988 at a total cost of £36.36m including fees of £4.59m and VAT of £3.82m. The increase over the originally sanctioned sum was mainly due to adjustments to provisional sums, increases in the cost of labour and materials provided for under the terms of the contract and the consequent increases in fees and VAT. The overall total cost to date for the place of detention and for works common to it and the proposed women's prison is £45.42m. A decision to proceed with the construction of the women's prison part of the complex has not yet been taken.

In October 1987, the Department of Justice submitted proposals to the Department of Finance for the staffing of the place of detention stating that it was scheduled for completion in January 1988.

The Government decided in October 1988 that the facility should be partially opened from June 1989 to accommodate 160 offenders. The first 16 offenders were transferred to Wheatfield in June 1989 from St. Patrick's Institution and the total number transferred at 30 September 1989 was 48. The present plan is that 160 offenders will be accommodated in Wheatfield by 18 December, 1989.

Prisons Sub Accounts

29. A person serving a prison sentence may deposit cash with the Prison Governor which may be used to make personal purchases in the prison shop. Such deposits are recorded in a prisoner's deposit account opened for each prisoner and the cash is lodged to the General Cash account of the prison through which all official disbursements and receipts, including the monthly imprest issued by the Department, are accounted for. Purchases made by prisoners are charged against each individual prisoner's deposit account and the total of all prisoners' deposits and purchases is summarised in a control account and recorded as cash receipts and payments in the General Cash account of the prison which the Governor furnishes each month to the Finance Division of the Department.

An examination by my officers of the monthly accounts for Mountjoy prison and the Finance Division record showed the cumulative balance of prisoners' deposits as extracted from these accounts by the Finance Division as overdrawn to a total extent of £5,878 at 31 December 1987 and £8,898 at 31 December 1988. Subsequent to the results of the audit being communicated to the Department, an examination by departmental staff of the prisoners' deposit account records held in the prison showed that the balances on these accounts appeared to be in credit to a total extent of £12,171 at 31 December 1987 and £17,452 at 31 December 1988. I was concerned that this discrepancy between the Finance Division record and the records held in the prison might indicate a large and growing cash deficit in the General Cash account of the prison; on the basis of the figures shown in the departmental and prison records, the total deficit would amount to £26,350 at the end of 1988, of which £8,301 would have arisen during 1988. I have therefore asked the Accounting Officer how the discrepancy arose and how it grew to its present size without being detected and investigated under the supervisory, control and inspection procedures operated in the prison and in the Department, whether the discrepancy was a result of an irregularity and whether there was any loss of public moneys. I have also asked whether the matter had been fully investigated and if so the outcome of the investigation. In addition I inquired whether the procedures for the handling, control, checking and inspection of all cash and accounting records at Mountjoy prison had been examined

and all necessary improvements made and whether the prisoners' deposit accounts and all other accounts at other prisons were correct and in order.

I have been informed by the Accounting Officer that the investigation is still in progress and that in, the meantime, steps had been taken to prevent irregularities of the type that appeared to have occurred in this case.

Vote 26.—Environment

Subhead D.8.—Grants to Housing Finance Agency, plc

30. Reference was made in paragraph 33 of my 1986 Report to the making of a special grant to the Housing Finance Agency plc (HFA) to cover accumulated losses and bad debts. At that time Section 14 of the governing legislation, the Housing Finance Agency Act, 1981, required the HFA to secure that, taking one year with another, all its costs were met from its operations. The Housing Finance Agency (Amendment) Act, 1988 gave retrospective legislative authority for making contributions from voted moneys towards the costs incurred by the HFA and effectively removed the statutory requirement for it to pay its own way.

In 1986 the Government approved the use of an "interest swap" arrangement as a means of further financial support for the HFA. This arrangement provided that the Exchequer would take responsibility for the payment of interest on capital borrowed by the HFA from financial institutions at the going rate of interest, while the liability of the HFA would be limited to the interest which would be payable if it had raised the same capital sum as a 4% index linked loan. This arrangement is put into effect by paying the difference between the two interest amounts to the HFA from Subhead D.8; a total of some £14.3m was paid to the HFA in 1987 and 1988 of which £5.3m was paid in 1988. This will be offset by a payment to be made to the Exchequer by the HFA of an amount equivalent to the premium on redemption it would have had to pay to financial institutions if it had borrowed the same capital sum as an index linked loan at 4%, i.e. the additional sum payable to a lender to preserve the real value of the principal originally borrowed. The 1988 audited accounts of the HFA include a provision of £5.3m to cover this future contribution for 1987 and 1988 to the Exchequer. Accordingly, up to the end of 1988 the net interest subsidy to the HFA under this arrangement is £9m which, together with the £6.9m paid in 1986 to meet accumulated losses and bad debts, brings the present net total subvention from voted moneys to £15.9m.

Subhead R.—Research, Analytical and Related Services, etc.

31. An Foras Forbartha was established in March 1964 as a limited company with the object of undertaking research into the physical planning and development of the environment. In July 1987 the Government decided to wind up the company and subsequently decided to establish an alternative organisation to carry out the essential services being carried out by An Foras. The Environmental Research Unit (ERU) was established in February 1988 by statutory instrument as a corporate body under the Local Government Services (Corporate Bodies) Act, 1971 to provide for the Minister for the Environment and local authorities such research, analytical, monitoring, advisory or other services in relation to environmental or infrastructural matters as the Minister may direct. The ERU operates through a management committee appointed by the Minister from officers of his Department. The new body began to operate in September 1988. Its expenses are met from Subhead R, while income will be brought to account as Appropriations in Aid of the Vote.

In 1988 a total of £3m was charged to Subhead R comprising £2.5m in grants paid to An Foras Forbartha for salaries, accommodation and overheads and £0.5m for the expenses of the ERU paid directly by the Department, including the salaries of former staff of An Foras who took up duty in the ERU in September 1988. A further £85,000 was received from Vote 46.—Increases in Remuneration and Pensions and £623,430 from Vote 47.—Public Service Early Retirement Payments.

The position regarding staff of An Foras as at 30 June 1989 was:-

No. of staff at date of Government decision on winding up	212
Retired/Died	5
Early Retirement/Redundancy	62
Redeployed	31
Transferred to ERU	77
Staff working on behalf of local authorities on repayment terms	31
Staff still in An Foras at 30 June 1989	6

The winding up of An Foras is still in progress.

Motor Vehicle Duties

32. The duties, fees, etc. referred to in this paragraph are collected locally by 29 licensing authorities, lodged to local Motor Tax Bank Accounts and from there transferred to the Central Motor Tax Account in the Central Bank. The Motor Tax Accounts of the licensing authorities are audited by Local Government Auditors and their reports are made available to me.

A test examination of revenue from motor vehicle duties, etc. was carried out with generally satisfactory results. The proceeds for 1988 and 1987 were:

	1988	1987
	£m	£m
Motor Tax and Driving Licence Fees, etc	134.0	129.9
State-owned vehicles	—	0.1
Fines collected by the Department of Justice	6.9	9.3
Public Service Vehicle Fees	0.1	0.1
	<u>£141.0m</u>	<u>£139.4m</u>

£140m was paid into the Exchequer during the year leaving a balance of £2.6m compared with £1.6m at the end of the previous year. Driving test fees are appropriated in aid of the Vote (Subhead U).

There were no receipts in 1988 in respect of State-owned vehicles as, in December 1986, the Department of Finance agreed that the non-statutory arrangements for the payment of road tax in respect of such vehicles should be terminated.

33. In paragraph 32 of my 1986 Report I referred to a misappropriation of £21,508 of motor tax revenues by an official in a motor tax office (MTO) who had altered documentation to indicate that the amount of duty payable was less than the amount actually paid and had misappropriated the difference. As a result of this irregularity steps were taken by the Department to improve control procedures at all Motor Tax Offices and at the Vehicle Registration Unit (VRU) of the Department of the Environment in order to prevent a recurrence.

However, it was noted that in October 1988 irregularities by an official at another MTO (Kilkenny) were discovered following complaints made by motorists to that office that the VRU had issued reminders incorrectly describing their private cars as goods vehicles. Subsequent investigations revealed that from September 1985 to August 1987 this official had also been altering documentation to indicate a lesser amount of duty payable than was actually paid and had misappropriated the difference. The total misappropriation amounted to £17,696 and this has since been fully recovered.

I asked why, despite the improvements in control procedures which the Department had made as a result of the 1986 irregularity, such procedures appeared to have remained deficient at this office up to October 1988 and whether any further action was being taken to ensure that control procedures at all offices are now adequate.

The Accounting Officer stated that the main reason why the fraud was not detected was that the officer concerned adopted different methods of interfering with vehicle licence application forms e.g. initially money was taken from postal applications but this ceased shortly before the introduction of stricter controls over postal applications arising from the 1986 irregularity and instead money was taken from counter transactions. However, when internal procedures in the MTO were tightened up in August 1987 the officer began sending false declaration forms and change of ownership details to the VRU in Shannon to cover up fraudulent transactions.

The Accounting Officer explained that this MTO had experienced an annual increase in the volume of transactions since 1983 without a corresponding increase in staffing levels which were further aggravated by prolonged sick leave of the MTO authorised officer at the time the defalcations commenced. He also stated that following a review carried out after the detection of the Kilkenny irregularity, comprehensive instructions detailing the procedures to be followed at local level had been issued in July 1989 to all MTOs and that planned computerisation of MTOs over the next few years would help to prevent irregularities such as those which had occurred.

Vote 27.—Office of the Minister for Education

National Lottery—Grants for the provision of Major Sports Facilities

34. In March 1988 the Government decided to locate a National Sports Centre on a site adjacent to the existing Custom House Docks site and the Custom House Docks Development Authority was appointed as agent of the Minister for Education to oversee the development of the project, subject to guidance from a high level National Sports Centre Steering Committee comprising representatives of the Departments of Education, Finance, Environment and the private sector. In 1988 a total of £987,390 was paid to the Custom House Docks Development Authority out of the Department's allocation of National Lottery moneys and used as follows

	£
Land Acquisition	920,000
Design Fees	18,000
Fees—Market and Financial Study	<u>49,390</u>
	<u>£987,390</u>

In addition to the National Sports Centre the Government also approved a programme for the development of a National Basketball Centre, six major Regional Sports Centres and eighteen Local Sports Centres in provincial towns throughout the country. During 1988,

£300,000 was paid towards the provision of a running track at one Regional Sports Centre and £63,904 was paid towards the construction costs of two Local Sports Centres.

Vote 28.—First-Level Education

Public Service Early Retirement Scheme

35. Letters and payable orders issued by all Departments are collected by An Post for posting. During an audit of public service early retirement lump sum payments made to primary teachers I noted that the Department of Education had detected the irregular negotiation of two payable orders. The Department had been alerted by a teacher's enquiry regarding the receipt of a letter purporting to be an official notification that payment of her early retirement lump sum would be delayed due to a computer error. Following further investigation it transpired that two more of the 374 lump sum payable orders issued by the Department on the same day had not reached their Athlone destinations and in one of these cases a similar letter had been received by the teacher concerned. Two payable orders to a value of £40,295 had been irregularly lodged to accounts in Dublin branches of two building societies from which partial withdrawals had been made. The payable orders had been honoured by the Paymaster General before the irregularities came to light. The other missing payable order had not been cashed nor had the teacher received any letter and the payable order was subsequently cancelled by the Department.

As this suggested that there may have been some inadequacies in the Department's internal security and controls I asked for information as to how the payable orders might have been obtained and irregularly lodged and whether any other cases had since come to light. I also inquired as to the steps taken to recover the amounts from the building societies which gave value for the payable orders.

The Accounting Officer informed me that the two payable orders were illegally intercepted within the postal system and fraudulently negotiated by falsely endorsing the teachers' names on the payable orders and opening accounts in the teachers' names in Dublin branches of two building societies. It was understood from contacts with the building societies that a total of £30,600 had been withdrawn from these accounts within two weeks of the accounts being opened and that £9,695 remained in the accounts. Investigations had shown that no other payable orders were irregularly cashed from the batch concerned. Charges in relation to the fraudulent negotiation of the payable orders were being brought against two persons and the Department had made a claim against the building societies for the refund of £40,295 and the matter was in the hands of the Department's legal advisers. The Accounting Officer also stated that

the circumstances in which this incident occurred did not indicate any inadequacy in the Department's procedures which are reviewed on a regular basis.

Vote 28.—First-Level Education

Subhead A.—Salaries, etc., of Teachers

Vote 30.—Third-Level and Further Education

Subhead D.—Training Colleges for Primary Teachers

36. In 1988 some £5.2m was charged to Subhead A of Vote 28 in respect of salaries of substitute teachers employed locally by Boards of Management in circumstances where primary teachers were absent due to certified sick leave, maternity leave, jury service or approved absences for educational reasons. The Departmental rules for primary schools state that substitutes should be qualified primary teachers, although it is recognised that for occasional, brief and unforeseen absences a qualified substitute may not always be available. However, where the substitute requirement may be anticipated, and especially in regard to longer absences, Boards of Management are required to make every effort to secure the services of qualified substitutes and it is the Department's policy to seek to ensure that all teaching duties in primary schools are being carried out, as far as possible, by fully qualified teachers.

Payment to teachers in respect of substitute service is made on the basis of a standard application form which is submitted to the Department by the school Board of Management. Application for payment is made only when the substitute has completed service, where the service is for less than a month, or on a monthly basis where the service is for a prolonged period. The application form indicates whether the substitute teacher is qualified or unqualified. If the substitute is unqualified and has served for more than two weeks, the attention of the Board of Management is drawn to the requirement to secure the services of a qualified substitute, particularly in view of the number of qualified teachers at present available for employment. If an unqualified substitute continues to be employed by a school for a prolonged period further reminders are sent by the Department to the Board of Management.

In the course of an audit of substitute teachers' pay it was noted that unqualified teachers were employed by Boards of Management for 30% of the substitute teaching days paid for in 1988. It was also noted that unqualified teachers were employed by some schools for long unbroken periods even though the Department had issued several reminders to the Boards of Management of the schools concerned; one case was noted where an unqualified teacher was

employed continuously between September 1986 and November 1988 despite the Department having issued 14 reminders.

As expenditure of £13.5m was incurred in 1986 and 1987 and £6.8m in 1988 on the training of primary teachers I sought the observations of the Accounting Officer as to the adequacy of Departmental arrangements for ensuring that qualified teachers are employed as substitutes where possible so that the educational system will derive the maximum possible benefit from such expenditure. I also sought information as to the number of qualified teachers who are unemployed and available for substitute teaching.

The Accounting Officer informed me that, as payment is made in arrears in respect of substitute service, it is not open to the Department, under existing arrangements, to take any action against Boards of Management which persist in employing unqualified substitutes.

He furnished me with details of the number of substitute days paid for by the Department in 1988 which showed that the greatest number of untrained substitutes were employed where teachers were absent owing to illness and where the absences would, for the most part, probably be for brief periods and unforeseeable. However, the information supplied also showed that where teachers were absent on maternity leave, unqualified substitutes were employed for some 8,734 days out of a total of 54,277.

The Accounting Officer stated that of the 7,180 teachers who qualified in the 1980-1988 period, 6,080 got permanent or temporary posts while 1,100 had got no post and in theory were available for substitute work. However, the Department had no way of quantifying the extent to which this pool had been diminished by factors such as emigration or illness. Furthermore, the figures for permanent/temporary employment relate to the first such appointment of a teacher but some of those whose first appointment was temporary might have rejoined the ranks of those teachers available for substitute work on the cessation of the temporary employment and it was not possible to give figures for these without intensive research into each individual teacher's employment record in primary schools. Additional qualified teachers could also become available for substitute work where teachers who gave up permanent teaching posts at some stage wished to re-enter the profession, but found it difficult to gain permanent or temporary employment, while others might wish to teach on an occasional basis only.

The Accounting Officer also stated that the Department has no information on the geographical spread of qualified unemployed teachers and, accordingly, has no way of verifying whether qualified teachers may have been available for substitute work in cases where unqualified substitutes were employed.

Many schools had also experienced difficulty in getting qualified teachers late in the school year. As the Irish National Teachers' Organisation (INTO) operates a substitute teacher placement service for qualified teachers who are actively seeking substitute work, it had brought to attention individual cases where unqualified substitutes had been employed in areas where qualified teachers had been available for work and these cases had been pursued by the Department with the school managements concerned. The Accounting Officer felt that if qualified teachers were generally available for substitute posts in which unqualified substitutes were employed, the INTO would have made formal representations to the Department on behalf of unemployed teachers but no such representations had been received.

The Accounting Officer assured me that the Department is satisfied that, as a general rule, trained substitutes are employed where they are available and that any additional administrative work which might be undertaken to verify that a qualified teacher was not available for substitute work in cases where unqualified teachers were employed would yield few results and would divert scarce staff resources from areas of greater need.

Vote 28.—First-Level Education

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

Vote 29.—Second-Level and Further Education

Subhead N.—Second-level Schools-Building Grants and Capital Costs

Vote 30.—Third-Level and Further Education

Subhead I.1.—Building Grants and Capital Costs of Regional and other Technical and Specialist Colleges under Vocational Education Committees

Subhead I.2.—An tÚdarás Um Ard-Oideachas - Building Grants and Capital Costs for Universities and Colleges and Designated Institutions of Higher Education (Grant-in-Aid)

37. The planning section of the Department assesses the pupil capacity to be provided in all new school buildings or permanent extensions approved by the Department. In doing so it has regard to the Department's rationalisation programme to meet the demand for school places at all levels and also takes account of demographic trends as reflected in available statistics. It is presently forecast by the Department that, between 1987/88 and the year 2000, primary enrolments will fall by some 125,000 and secondary enrolments by

some 36,000 while demand for entry to higher education will continue to increase.

In the course of audit it was noted that changes to the Department's school building programme as originally planned had led to some projects on which expenditure had already been incurred being abandoned, modified or suspended. In this connection professional fees on fourteen primary school building projects totalling £371,304 were paid with the sanction of the Department of Finance and are noted in the Appropriation Account for Vote 28. I also noted on audit that fees totalling a further £320,049 had been paid since 1985 in respect of thirty-four other primary school building projects which had been abandoned, modified or suspended.

The Accounting Officer has supplied me with the following information regarding costs incurred on abandoned or suspended projects at 31 December 1988.

Projects	Costs incurred on abandoned or suspended Projects at 31 December 1988	Constructive loss/ Nugatory Expenditure
	£	£
Primary	209,067	161,291
Post Primary	259,132	49,132
Third Level	5,908,383	Nil

The Accounting Officer explained that in certain circumstances, mainly for social, economic and demographic reasons, projects had been abandoned but, where sites had been acquired, the total loss could not be determined until the sites had been disposed of. On the other hand, where building projects had only been suspended because of budgetary constraints the Accounting Officer stated that the costs incurred were not regarded as nugatory.

Professional fees to a total of £482,286 had been incurred up to 31 December 1988 on primary school projects which were subsequently modified. In regard to such modifications the Accounting Officer stated that these might arise from technical difficulties encountered during the planning or design process or where more economically advantageous and educationally desirable alternatives had been secured by the Department following local agreement to rationalisation. Although the Accounting Officer recognised that design modifications to planned building projects could sometimes be such that an essentially new project was being undertaken for which the original plans would be worthless, he considered that this would not represent the position for the school building projects, as much of the work undertaken by design teams in the original planning was also utilised for the modified plans. Therefore he did not regard the original

design costs as nugatory and felt that it would be invidious to consider fee costs in isolation from the overall cost of the completed building project of which it was an integral part. In all such cases, the additional work and related fee payments had led to significant net savings on overall costs.

Vote 29.—Second-Level and Further Education

Subhead A.—Secondary Teachers - Incremental Salary Grant

38. Reference has been made in my previous Report to deficiencies in control in the Department's computerised system for the payment of teacher salaries which facilitated the perpetration of an irregularity involving a member of the Department's staff. The system enables pay cheques to be prepared automatically from the payroll master file records. Documentation regarding changes to payroll data held on the master file is prepared by clerical staff of the Department and authorised by their supervisors. Such authorisation of input documentation by supervisory staff is regarded as an effective way of minimising the risk of the input of incorrect data, including fictitious records to the computer. Information furnished by the schools at the beginning of each school year regarding staff changes and changes in posts of responsibility since the previous year and information on subsequent changes furnished as they arise enables the Department to update the payroll masterfile record.

A limited test check carried out by my staff in February 1989 showed that, in a sample of 68 input documents examined, 25% had not been authorised by supervisors or indeed by any other officer, while alterations to data as originally prepared had not been authorised in 34% of cases. Further examination revealed errors in the calculation of starting salaries of some teachers, resulting in overpayments, and a review of the Department's overpayments record indicated that the Department was making regular deductions from the salaries of other teachers to recover overpayments made in previous periods. These overpayments appeared to have arisen because of the incorrect preparation of input documentation and because teachers continued to receive allowances to which they were no longer entitled. In some of these cases the Department had been notified of the discontinuance of entitlement to the allowances but had failed to stop payment. A number of the overpayments had continued for periods in excess of one year. I therefore sought the Accounting Officer's observations on the effectiveness of internal control procedures and the steps being taken to improve them.

He informed me that the internal control procedures had been under frequent review in recent years and changes had been

introduced in the light of experience. He regarded the procedures as generally satisfactory but nevertheless the process of regular review and improvement would continue.

In relation to the cases to which I drew his attention, the Accounting Officer stated that the majority of the overpayments were disclosed by *post factum* checking by the payroll staff, which was an unavoidable feature of the system in view of the timing of the payroll issue and the receipt of claim forms from the schools, and some of the overpayments had occurred before the introduction of procedural changes. The requirement that all input documents be authorised by an officer of a supervisory grade was not always practical in view of general staffing considerations and in such cases the forms would be authorised by another officer. In addition a limited spot check on the accuracy of payroll data on individual teachers on the masterfile was being made by supervisory staff and computability checks, e.g. matching posts of responsibility holders with special functions allowance payees, which had already been introduced, were being gradually extended as further experience was gained.

The Accounting Officer also stated that detailed job descriptions for all staff involved were being drafted as part of the preparation for inducting new staff in anticipation of the transfer of the payroll section to Athlone and this would further strengthen controls as well as providing a formal structured examination of all procedures.

39. Rules for the payment of incremental salary to Secondary Teachers were made by the Minister for Education with the consent of the Minister for Finance in 1958.

The rules, which are non-statutory and which over the years have been amended by Department of Education circulars, provide that the number of teachers engaged by the school authorities who may be paid incremental salary by the Department shall not exceed the quota authorised by the Department and notified to each school. The rules also provide that, in a case where a teacher has been on the authorised quota for a particular year and would be excluded from the quota in the following year owing to a decline in the number of pupils, the Minister may authorise payment of incremental salary to such teacher in that school for an additional period not exceeding one year.

In the course of audit it was noted that in some schools the number of teachers paid incremental salary by the Department was greater than the quota authorised for the schools for several consecutive years. The excess number of teachers employed in one school ranged from four to fifteen over a period of eight years. I asked the Accounting Officer why the authorised quotas of certain schools continued to be exceeded for several years and why teachers

in excess of quota in those schools continued to be paid incremental salary by the Department for more than one year. I also inquired as to the total number of teachers in excess of quota who received incremental salary in the 1987/88 and 1988/89 school years.

The Accounting Officer informed me that many of the provisions of the Department's rules governing the payment of incremental salary had been overtaken by changes which had not been the subject of formal amendment of the rules. He stated that since 1982, successive Ministers for Education had given assurances to the teaching unions that, pending the introduction of a redeployment scheme, no teachers over quota in their schools would have incremental salary withdrawn. This recognised the fact that teachers in other sectors of education were not subject to such provisions and reflected the general policy at national level of avoiding compulsory redundancies in the public service. Consequently, all teachers in excess of the quota continued to be paid incremental salary from year to year, pending agreement on a redeployment scheme.

The Accounting Officer also stated that the total number of teachers over quota in all schools who received incremental salary was 454 in 1987/88 and 312 in 1988/89. A redeployment scheme for lay teachers in Catholic Secondary schools under religious/clerical management was introduced for the 1988/89 school year with the approval of the Department of Finance. Under the terms of this scheme, teachers in excess of quota and having the necessary subjects are redeployed into schools with authorised vacancies. With regard to cases to which I drew attention, he explained that these schools were experiencing a sustained drop in enrolments and the problem was compounded by an increase in the pupil-teacher ratio in 1983 and the inclusion of certain teaching posts within the quota which had previously been outside the quota but that the quota position had shown a marked improvement since the introduction of the redeployment scheme.

Subhead F.—Annual Non-Capital Grants to Vocational Education Committees (excluding Grants in respect of Regional and other Technical and Specialist Colleges for running costs and certain student support)

40. The running costs of the thirty-eight VECs are almost totally met by annual grants from this Vote which are based on estimates submitted by the VECs and approved by the Department. Variations between grants and actual expenditure, ascertained when annual accounts certified by the Chief Executive Officers are received in the Department, are taken into account in determining the amount of subsequent payments to be made to the Committees. The Committees'

annual accounts are subject to audit by Local Government Auditors whose reports are made available to me.

Previous Reports and Reports of Committees of Public Accounts referred to VECs which exceeded their authorised budgets and to the apparent failure by the Department to exercise control over the level of expenditure incurred by them. The following three paragraphs refer to instances where VECs again incurred expenditure without the prior approval of the Department and where the Department again appears to have failed to exercise the necessary control over their expenditure. Two of the paragraphs deal with matters arising in Co. Cork VEC, which was one of the VECs mentioned in my 1981 Report as employing teachers in excess of the authorised quota. I again requested the observation of the Accounting Officer as to the adequacy of Departmental monitoring procedures for ensuring that only authorised expenditure is incurred by VECs. By way of general comment the Accounting Officer stated that he was satisfied that adequate monitoring and control procedures were in place but that a balance had to be struck between the level of central control and supervision and the freedom necessary for VECs to manage their affairs.

41. A total of £682,000 was paid to six VECs on 23 December 1988 which, as the Department informed them in January 1989, was a contribution to the necessary reduction of each Committee's deficit on second level education schemes; the deficits of these VECs at the end of 1987 had totalled £770,580. The Department also informed the VECs concerned that these payments did not imply sanction for overexpenditure which may have contributed to the deficits and that it did not relieve the VECs of the onus and responsibility to take measures to clear the deficits totally. The deficits of five of the VECs at the end of 1988 totalled £188,687 while one had a surplus of £30,231. I asked the Accounting Officer why the Department issued grants in respect of expenditure which it had not yet decided should be sanctioned.

The Accounting Officer informed me that the Department's monitoring procedures were aimed at ensuring that deficits do not occur but, where they do, it was important to take prompt action to ensure their early elimination. In making decisions about the issue of moneys to VECs, including issues in respect of deficits, the Department had information available to it from a number of sources viz. from its own data on the Committees' operations, from regular and comprehensive financial monitoring reports, from the Committees' annual accounts and from the Local Government Auditors' reports. He also stated that it was not unusual for correspondence relating to issues arising from VEC expenditure in a particular year to be ongoing for some considerable time later and that issues relating to

the legitimacy of certain VEC expenditures might not emerge until the audit had been carried out, sometimes a number of years after the year of account.

42. VECs may, with the prior consent of the Minister for Education, borrow by means of bank overdraft or otherwise for the performance of their statutory functions.

It was noted that a site intended to be used for a community school was purchased in 1977 by the Department for £18,900 and later transferred to County Cork VEC as a site for a new VEC community college which was completed in 1980 at a cost of £549,000. Between October 1982 and November 1984 a community hall was also built on part of the site by the local community hall association and the Department contributed £186,000 towards its cost. In June 1984 the VEC, without the Department's prior approval, agreed to pay the local community hall association £10,000 per annum as rental for the use of the hall as a sports facility by pupils of the college and to provide relief accommodation for certain classes during school hours. Having paid the first year's rent in 1984 the VEC in December 1985 borrowed £50,000 from a merchant bank to be repaid over 10 years at a rate of interest which was 4% over the Dublin inter bank rate (DIBOR) and this amount was paid over to the community hall association as advance payment of 10 years rent. It was also noted that the Local Government Auditor in his latest report dated December 1988 on the accounts of the VEC for the 2 years ended 31 December 1987 stated that Ministerial sanction for the borrowing had never been obtained and that the loan was repaid in full in 1988. I asked the Accounting Officer whether sanction for the borrowing had since been given, whether the rate of interest charged was the most favourable then available for a public sector borrower and what was the source of funding from which the loan was repaid.

The Accounting Officer informed me that sanction for the loan had not since been given and that the terms on which it was negotiated were not the most favourable available to a public sector borrower. However, following a request by the Department, the VEC renegotiated the loan and the lending agency reduced the interest rate to 3% above DIBOR and waived a penalty clause of 3 months interest for early redemption. He also informed me that when the VEC had sought sanction in 1988 to increase its overall spending by using an additional receipt of £32,400 which had accrued to it, the Department, being still concerned at the unsatisfactory terms of the loan, indicated that this receipt should only be used towards clearing the loan and the amount of the loan then outstanding, £43,421, was cleared in October 1988, with the Department providing the extra

£11,021. Loan repayments prior to October 1988 totalling £27,200 had also been funded almost exclusively from the Vote.

Subhead N.—Second-Level Schools - Building Grants and Capital Costs

43. Section 28 (1) of the Vocational Education Act, 1930 requires VECs to seek the prior approval of the Minister for Education for the purchase of land. The Department may provide grants up to the full cost of land purchased.

It was noted that in April 1981 Ministerial approval for the purchase of an 18 acre site by Co. Cork VEC for the building of a new vocational school for senior cycle pupils as an alternative to a proposed extension to the existing school, which had already been approved, was refused on the grounds that the number of students to be catered for did not warrant such a provision. In November 1982 the Department reversed its decision by agreeing in principle to the provision of a new school catering for 550 pupils on a site not to exceed 7 acres and requested the VEC to furnish details of available sites before sanction could be given for such a purchase. The Chief Executive Officer of the VEC, however, informed the Department in February 1983 that he had already proceeded with the purchase of the 18 acre site for £167,407 in July 1982 and he sought the Department's retrospective approval on the understanding that he would resell 11 acres. The Department approved the retention of 10 acres in July 1983 and paid a grant of £90,209 to the VEC. In June 1987 the Department approved the sale of the surplus 8 acres for £60,000 and the VEC used the proceeds to clear some of the deficit on its capital account even though the Department had indicated to the VEC that this should not be done. As noted in the Local Government Auditor's Report dated December 1988 on the accounts of the VEC for the two years ended 31 December 1987 the net cost of the transaction to the VEC was, therefore, £17,198.

Due to a general drop in enrolments at primary level, which would ultimately have an impact at second level, and to constraints on capital expenditure, the Department notified the VEC in November 1987 that it had decided to abandon the plan to provide a new vocational school in favour of refurbishing the existing school and requested the VEC to arrange the sale of the remaining 10 acres.

I asked the Accounting Officer what action had been taken in regard to the VEC's purchase of the site without the prior approval of the Minister; why, having refused Ministerial sanction for the purchase of a site, this decision was changed within 18 months, especially as five years later the Department reverted to its original position by instructing the VEC to dispose of the site. I also inquired as to the current position regarding the remaining 10 acre site and

whether any other VECs had entered into similar transactions without the prior approval of the Department.

The Accounting Officer informed me that VECs were repeatedly reminded by the Department of Education of the necessity to secure prior authorisation for expenditure but that the power to disallow payments and to recover money by way of charge or surcharge rested with the Local Government Auditor. The CEO had been told that the statutory provisions must be complied with and that the £60,000 realised from the sale of part of the site must not be used to reduce the VEC's deficit on its capital account.

He stated that the decision in November 1982 to build a new school followed a review of requirements and that consequently the original refusal was reversed and the VEC was then authorised to purchase a site. There was no indication in the Department's records that it was aware that the site had already been purchased before this authorisation was given. Despite the subsequent decision to abandon the plan to build a new school and to sell the remainder of the site, the Accounting Officer told me in September 1989 that this site was not now to be sold but was being retained pending a submission by the VEC on future education developments in the area. He assured me that the Department was not at present aware of any similar cases of unapproved capital expenditure.

Subhead O.—Appropriations in Aid

44. As I have mentioned in a number of my previous Reports dealing with errors in claims for EC Social Fund moneys, 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 which submits final claims to the EC Commission within prescribed time limits.

It was noted in the course of an examination of claims for grant aid on foot of which the Department of Education received final payments from the ESF in 1988 that the total cost of the Vocational Preparation and Training Programme run by VECs in 1987 as stated by the Department in the claim submitted to the EC did not agree with the certified costs notified to the Department by the VECs. Following a reconciliation which was requested during the audit, the Department indicated that the amount included by it in the claim made on the ESF was overstated by £238,418 resulting in an overclaim of aid of £131,130. I asked the Accounting Officer for

information as to the circumstances in which the amount claimed was overstated and whether there were any other instances where the incorrect amount of aid had been claimed from the ESF.

As the Accounting Officer had previously stated that the use of computers and the provision of additional staff had largely eliminated problems in the preparation of claims for ESF aid I asked him for his further observations on the reliability of the Department's procedures for the preparation of claims for ESF aid.

The Accounting Officer informed me that while the computer programmes had operated satisfactorily with low volume data inputs, the overclaim arose due to overloading the computer and partly because a small number of errors were made in computer data entry. The necessity to submit the claim by the EC deadline prevented the limited number of staff available at the time from carrying out an adequate level of checking. He stated that the separate claims submitted by secondary, community and comprehensive schools were now being re-examined and reconciled with the total costs included in the final claim as this had not been done before the claim was submitted.

The Accounting Officer also informed me that more staff had now been assigned to the section, the computer operations had been reorganised, data entry was being double-checked and a proper analysis would be carried out on the 1988 ESF claim to ensure its accuracy before its transmission to the EC.

He was now satisfied that all reasonable steps were being taken to avoid a recurrence of the problem.

Vote 30.—Third-Level and Further Education

Subhead D.—Training Colleges for Primary Teachers

1988

45. Reference was made in the 1974 Report and in the Report of the Committee of Public Accounts (PAC) for that year to the failure by the Department of Education to exercise proper financial control over the execution of a major scheme of adaptation and extension works at Our Lady of Mercy College of Education, Carysfort and to the need to ensure that, in the light of the substantial investment of public moneys in college buildings and equipment, the continuing use of the college for approved educational purposes would be guaranteed. In March 1977 the PAC was informed by the Department of Education that it was intended that an indenture would be executed by the college authorities to secure that the college would continue to be used exclusively for the training of national school teachers or for some other educational purpose approved by the Minister for Education and that provision would be included in this indenture for the repayment of State capital

grants in the event of the college ceasing to be so used. Later reports of the PAC expressed concern at the delay in executing this indenture. In its report dated 26 November 1987 the PAC again noted that, while the draft indenture had been forwarded to the college's solicitors for agreement in March 1981, no formal reply had been received by June 1984 despite constant reminders. In his response to this report on 27 July 1988 the Minister for Finance stated that he shared the PAC's concern about the delay in this matter but that he had been advised that the indenture had not been executed. The Minister reminded the PAC that it had been decided in 1986 to phase out teacher training at this college with effect from the end of that academic year and that the Department of Education had written to the Chief State Solicitor's Office asking for a legal opinion on whether the indenture should be pursued and on the consequential legal and other implications.

Some £2.4 m has been paid from the Vote in respect of capital works at this college in the years 1974 to 1977 and the annual grant to the college, £1.7m in 1987, (the last full calendar year in which the college functioned as a teacher training college) included, *inter alia*, a provision for the purchase of books and equipment. It appears that the college held books to the value of more than £1m and educational equipment to the value of approximately £600,000 at December 1988.

I understand that the Department of Education is having ongoing correspondence/negotiations with the college authorities with a view to securing an agreed level of compensation for the State in the event of the property being sold.

The college ceased to operate as a training college when the final students completed their course in June 1988.

The position regarding the staff of the college is as follows:-

	Administrative*	Academic
No. immediately prior to ceasing operation (June 1988)	52	53
Early Retirement/Redundancy	20	4
Redeployed	12	31
Staff in college at 30 June 1989	20	18

£139,000 was paid in 1988 to those who availed of the early retirement/redundancy scheme. Since July 1988, £802,000 has been paid to the college authorities from Subhead D to meet the salaries of the staff up to 31 December 1988 and a further £550,000 has been paid up to 30 June 1989.

Vote 33.—Agriculture and Food

Subhead C.2—Bovine Tuberculosis and Brucellosis Eradication

46. The schemes for the eradication of bovine diseases i.e. Tuberculosis and Brucellosis began in 1954 and 1964, respectively. 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 which included the setting up of ERAD, an Executive Office headed by a National Director to administer the schemes under a Management Board representative of the Department, farming and veterinary interests.

Expenditure arising from the exercise of its functions by ERAD is charged directly to Subhead C.2 of the Vote and levies collected from herdowners continue to be brought to account as Appropriations-in-Aid. In addition, salaries of professional, technical and administrative departmental staff engaged on the eradication programme and office overheads and laboratory expenses are charged to the relevant Vote subheads. The Department of Finance has given delegated sanction to the Department of Agriculture and Food to incur such necessary expenditure as would enable the Director of ERAD to exercise his functions more effectively.

In practice, subject to adhering to normal public tendering requirements and to monetary limits set by the Department of Finance, ERAD has authority to pay grants for reactor removal, to purchase supplies and equipment and to carry out research and special projects. However, the Accounting Officer retains overall responsibility for expenditure under the programme.

The net cost of the disease eradication programme, excluding the salaries of the Department's administrative, professional and technical staff, office overheads and laboratory expenses, amounted to £269.3m at 31 December, 1988, summarised as follows:-

	1988	Total to 31 December 1988
GROSS COST:	£m	£m
Grants for Reactors	7.6	217.0
Fees to Veterinary Surgeons	14.4	139.1
Other (Travel and Subsistence, Tuberculin, tags, equipment, etc)	6.5	67.6
TOTAL	<u>28.5</u>	<u>423.7</u>
RECEIPTS:		
Sale of reactors for slaughter up to August 1976*	—	51.9
Contributions by Farmers under the Bovine Disease (levies) Act, 1979	22.7	90.3
EC Contributions to Cost of Schemes	—	12.2
TOTAL	<u>22.7</u>	<u>154.4</u>
NET COST	£5.8m	£269.3m

* 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.

The Department's estimate of administration costs attributable to the programmes is £152m including £14.5m for 1988. The total net cost of the programmes on a historical cost basis is therefore estimated at £421m to the end of 1988.

47. In 1985, with the sanction of the Department of Finance, a contract for the supply and installation of computer hardware and software to support the disease eradication programme was entered into by the Department in the sum of £1,152,072 including VAT. During 1986 and 1987 a further sum of £794,668 was paid to the same supplier for additional hardware and software and for providing continuing maintenance, bringing expenditure to a total of £1,946,740 including VAT at 31 December 1987.

In 1988 it was decided to expand the computer system to take account of increased volumes of activity on the programme and to provide for an orderly and gradual progression to a movement permit system for cattle. Following this decision, a contract for the supply of additional equipment and software was awarded by ERAD to the same supplier without recourse to public tendering procedures or reference to the Government Contracts Committee. £2,008,839 (including £1,576,188 for hardware) was paid by the Department to the company in December 1988 on foot of this contract. The Department has estimated that, over and above the foregoing expenditure, the development of a movement permit system could cost a further £4m.

I inquired if a review had been carried out in 1988 to ascertain whether the further computerisation needs could be met by other suppliers and whether the views of the Department of Finance, in particular its computer advisory service, had been sought in 1988 on the expansion plan and taken into account before entering into the contract.

I also asked why the specific sanction of the Department of Finance was not obtained and why the contract was not submitted to the Government Contracts Committee for its approval.

Having regard to the volume of business being placed with the company (£4m up to December 1988) I inquired whether price

reductions had been negotiated when placing the contract for the expansion of the system and whether the proposed further development to provide for a movement permit system can, if necessary, be achieved without recourse to the current sole supplier so that the Department will not be precluded from adopting a competitive tendering process and realising maximum possible cost savings.

The Accounting Officer informed me that in late 1986 the Department of Finance agreed that the additional hardware then required should be purchased from the original supplier without going to tender. In 1987, when it was again necessary to acquire extra equipment, the Department of Finance requested that oral enquiries should be made of a number of other suppliers to ascertain whether they would be prepared to supply suitable equipment. The three companies which had been contacted replied that it would be pointless to respond because the Department's configuration was of a particular type and therefore the Department of Finance again sanctioned the purchase of the additional hardware from the same supplier without going to tender.

The Accounting Officer stated that following the establishment of ERAD, delegated sanction had been received from the Department of Finance to allow the National Director to use his budget without the need for sanction for specific items of expenditure, including computer items. In 1988 the Board of ERAD deemed the introduction of a movement permit system to be a matter of extreme priority and instructed the National Director to proceed urgently with the development of the system. To advance that decision it was necessary to specify the computer hardware and software needed to prepare for the expanded system and, on the basis of the delegated sanction, an order for the required items was placed with the same supplier under the procedure as followed with Department of Finance approval in previous years. He contended that this procedure did not entail consultation with the Department of Finance's computer advisory service and that, in line with the previous Department of Finance approvals to deal solely with the same supplier, the 1988 order was placed with that company without reference to the Government Contracts Committee. The Accounting Officer also stated that significant price reductions on 1987 costs were negotiated for the business placed in 1988. The Accounting Officer assured me that the further development of the system can be achieved without recourse to the current sole supplier. He explained that because the movement permit system would involve nationwide communication using the government telecommunications network it would be necessary to seek quotations from all suppliers for the supply of a centrally located mainframe computer, local office and communications equipment and associated software. Such equipment would be needed in order to implement the recommendations contained in the

Information Technology Study carried out in July 1989 jointly by the Department, its two main computer suppliers and the Department of Finance.

Subhead L.4.—Financing of the Common Agriculture Policy - expenses in connection with Market Intervention and the financing of other FEOGA (Guarantee) Section measures

Subhead M.—Appropriations in Aid

48. The Member States of the European Community administer the Common Agriculture 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). 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.

On the basis of revised financing arrangements introduced at the end of 1987, expenditure on the payment of direct production and marketing subsidies such as export refunds, production aids, aids for private storage, premium schemes, etc. is initially funded by borrowing undertaken by the Minister for Agriculture and Food and recovered from FEOGA after an average period of 6 weeks has elapsed. The cost of the borrowing is met from Subhead L.4 of the Vote and the EC provides an interest subsidy towards this cost which is brought to account as Appropriations in Aid.

Expenditure on market intervention incurred by the Department in buying, storing and later disposing of specified agricultural commodities offered to it in accordance with EC Regulations is also financed by borrowings which are repaid when the produce is sold. Any profits on sales are credited to FEOGA while any losses are met by FEOGA. The cost of transport, handling, storage and financing, etc. is met from Subhead L.4. and FEOGA contributes towards these costs at standard rates, the amounts received being brought to account as Appropriations in Aid of the Vote.

The total borrowings outstanding at 31 December 1988 in respect of FEOGA guarantee expenditure and intervention buying was £743.2m.

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 audit by the EC and, should amounts claimed from FEOGA be disallowed, they are made good from Subhead L.5 of the Vote. Any disallowed amounts subsequently recovered are brought to account as Appropriations in Aid.

The following schedules summarise FEOGA transactions in 1988:-

Schedule 1 FEOGA GUARANTEE PAYMENTS AND RECEIPTS

Payments:-	£m	£m
(a) Aids for private storage and animal feed, compensation for withdrawal of produce, production aids, other subsidies and premiums	267.9	
(b) Subsidies on trade with Third Countries i.e. export refunds	347.3	
(c) Subsidies on Intra Community trade including Monetary Compensatory Amounts	25.7	
(d) Recoupment to the Vote for Agriculture and Food of		
(i) incidental expenses of intervention		
buying	71.1	
(ii) Interest payment on guarantee expenditure ...	7.0	
(e) Losses on intervention sales	131.7	
(f) Depreciation on Intervention stocks	176.0	
(g) Special dairy schemes	33.3	
(h) Adjustments on clearance of Accounts by EC	<u>2.1</u>	
		1,062.1
Receipts:		
Dairy Co-Responsibility Levy and Superlevy		<u>24.1</u>
Net Payments		<u>£1,038.0m</u>

Schedule 2

INTERVENTION ACTIVITY

	Tonnes Beef	Tonnes Cereal	Tonnes Dairy Products
Stocks at 1 January 1988	120,154*	80,044	156,911*
Purchases	44,270	15,934	2,222
Sales	87,560	80,212	125,617
Stocks at 31 December 1988	76,864	15,766	33,516
Value of Stocks at 31 December 1988	£m 116.4	£m 1.1	£m 59.6

£177.1m

* These figures differ from those in the 1987 schedule due to retrospective adjustments made since then.

Schedule 3

The charge to Subhead L.4 for incidental expenses of intervention and financing costs for FEOGA guarantee expenditure and the amounts credited to Subhead M in respect of FEOGA contribution towards such expenses, is made up as follows

	L.4 £m	M £m
Storage, Transport, Handling and Freezing:-		
Butter and Skim Milk Powder.....	8.4	7.0
Beef.....	26.0	15.1
Cereals.....	1.6	1.2
Beef Deboning Allowances.....	7.3	5.2
Financial Charges for Intervention and FEOGA		
Guarantee borrowings.....	38.9	49.6
	<u>£82.2m</u>	<u>£78.1m</u>

Notes

- (a) The receipts and expenditure figures are not directly comparable because of the time lag in recoupment.
- (b) At 31 December 1988 the total expenditure met by the Department exceeded the amount received from FEOGA by £136.6m. The corresponding figure at 31 December 1987 was £132.5m.

Schedule 4

The charge to subhead L.5 in respect of losses by accident, deficiency, disallowance by EC, etc. is made up as follows

	£
Beef	97,579
Milk Products	10,465
Cereals	71,595
	<u>£179,639</u>

Irregularities Reported under EC Regulations

49. EC Regulations require Member States to send to the EC Commission each quarter a list of irregularities involving expenditure under the CAP which have been the subject of primary administrative or judicial findings of fact. The list must indicate, *inter alia*, the nature and amount of expenditure involved, the practices adopted in committing the irregularity, the manner in which the irregularity was discovered and the possibility of recovery of amounts paid. The following information regarding cases reported by Ireland has been furnished by the Department:-

Year	Number of Cases	Expenditure Reported	Recovered from traders by 30 June 1989
		£	£
1980-84	12	444,000	394,000
1985	57	252,000	82,000
1986	10	4,050,000	14,000
1987	3	2,574,000	964,000
1988	16	2,370,000	77,000

The expenditure incurred has been met from FEOGA and the question of disallowance, which would result in the charge being transferred to the Vote is only considered when the cases are regarded as being definitively closed by the EC. Since 1980, disallowances amounting to £76,000 have been made and the charge transferred to the Vote in respect of two cases. Investigations have not been completed by the Irish authorities in 12 cases.

Vote 35.—Industry and Commerce

Subhead I.—Kilkenny Design Workshops Limited— Administration and General Expenses - (Grant-in-aid)

50. Kilkenny Design Workshops Ltd. (KDW) was established as a limited company by Córas Tráchtála (CTT) in 1963 and operated as a wholly owned subsidiary with the aim of providing a centre for the improvement of industrial design in Ireland. In 1974 CTT's £100 share holding in KDW was transferred to the Minister for Industry and Commerce. Under the Kilkenny Design Workshops Limited Act, 1982 the share capital of the company was fixed at £1m of which £999,597 has been taken up by the Minister for Finance including £13,000 in 1988. Provision was also made in the Act for the payment of annual grants to the company from voted moneys to meet its administrative costs and general expenses. Grants totalling £8,179,500 were paid to the company from 1974 up to 31 December 1987.

The 1982 Act was seen as an integral part of a strategy which would see KDW attain full commerciality by the early 1990's and ultimately obviate the need for financial support from public moneys. Retail outlets in Dublin and Kilkenny were built up and a subsidiary company, Irish Design Centre Ltd., was set up to operate a retail shop in London which commenced trading in November 1986 in premises leased from CTT in Ireland House. The London venture failed and this, coupled with accumulated losses of £0.98m to 31 December 1987 on the Irish operations, led to a Government decision in May 1988 that an orderly wind down of KDW's activities should be put in train. This involved the closure of the London shop and the sale of the shops in Dublin and Kilkenny as well as the sale of all the other assets and properties in Kilkenny.

In addition to the original estimate provision of £536,000 to meet the company's administration costs and general expenses in 1988, a further sum of £250,000 was provided by Supplementary Estimate in June 1988 to enable the company to continue trading, pending the disposal of its assets. In July 1988 the Government announced the resignation of the KDW Board and the appointment of a new Board and an acting Chief Executive under which the company would

continue trading and steps would be taken to safeguard creditors interests and to arrange for the sale of KDW's Irish shops as going concerns. As it appeared that trade debts and bank loans were in excess of £2m and that the sale of assets would only partially meet such debts, a further Supplementary Estimate of £600,000 was approved by the Dáil in December 1988 to provide funds for the payment of the more pressing of these debts. Accordingly, a total of £1,386,000 was issued from Subhead I to KDW in 1988. In addition £5,000 was issued from the Vote for Increases in Remuneration and Pensions and £168,492 from the Vote for the Public Service Early Retirement Payments.

The disposal of assets was effected by the sale of the Dublin shop and its stock to another Irish company for a total consideration of £605,000 and the transfer of assets in Kilkenny, including the shop, to a Civic Trust, comprising industrial, commercial and local authority interests, for a consideration of £250,000. The market value of the assets in Kilkenny was estimated at £700,000. In addition, the Board of CTT decided to write off the sum of £337,000 owed by the Irish Design Centre Limited which is now in liquidation. The unsecured creditors of Irish Design Centre Limited, including CTT, have no security for payments other than out of its assets. It is insolvent and its assets appear to be such that nothing more than a very small dividend can be expected to be paid to the unsecured creditors. Furthermore, some £26,000, being rent and service charges due to the Office of Public Works for the Dublin Shop, was waived with the sanction of the Minister for Finance and this waiver means in effect that part of the KDW deficit is being financed from the amount voted by Dáil Éireann for the expenses of the Office of Public Works.

At the date of my Report a further £1m had been issued from the Vote in 1989 towards meeting debts on winding up.

In summary the cost of KDW to public funds from 1974 up to 31 August 1989 was

	£
Share Capital	999,697
Voted Grants	10,570,500
Public Service Early Retirement Payments	168,492
Write-Off/Waiver of Rents, etc.	<u>363,000</u>
	<u>£12,101,689</u>

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

Subhead T—Appropriations in Aid—Export Guarantee Premiums and Fees under the Insurance Act, 1953 (as amended)

51. I referred in previous reports to the export credit insurance scheme administered by the Insurance Corporation of Ireland (ICI) on behalf of the Minister for Industry and Commerce to provide insurance cover to exporters against the risk of default in payment for goods exported by them on credit terms. The risk covered is normally 90% of contract value for commercial risks and 95% for political risks, although for certain high risk markets the extent of cover may be reduced to 70% of contract value.

Insurance cover may be provided either by way of a comprehensive policy or a specific policy. A comprehensive policy applies to all or a significant proportion of an exporter's business and would normally involve an exporter dealing with a large number of buyers in several markets and selling on short term credit. A specific policy applies to individual one-off type contracts, typically involving capital goods exported to a single market on medium term credit of up to 5 years.

In line with normal underwriting practice the degree and conditions of cover are determined by market conditions in the buyer country, by the buyer's creditworthiness and by the terms of the contract being insured. There are certain markets which involve a higher degree of risk than would, under normal insurance criteria, be deemed commercially insurable but which because of their strategic importance for Ireland have been designated "national interest" markets. Insurance cover for such markets is provided on the basis of terms and conditions which are approved by the Minister in each case.

The Insurance (Export Guarantees) Act, 1988 increased to £500m the limit of liabilities which the Minister may have on cover under all policies in force at any one time. The liability covered varies from day to day depending on dates of shipment of goods and the ongoing payment of accounts. According to information furnished to the Department by ICI the maximum liability at 30 June 1989 was £259m of which £118m related to "national interest" policies including £107m in respect of exports to Iraq. At that date some £60m was overdue on foot of the Iraqi contracts.

The agreement between the Minister and ICI provides that in order to meet its administration expenses and provide an agreed profit margin, the company may retain an agreed proportion of premiums collected. The amount retained by ICI in 1988 was £850,000 including £182,000 commission paid by it to insurance brokers. The agreement also provides that ICI shall endeavour to

ensure that, taking one year with another, the export credit insurance scheme shall involve no net loss to State funds. However, at 30 June 1989 there was a cumulative deficit of £8.25m based on premiums received and claims paid up to that date but not providing for future claims or recoveries.

Exchequer-Miscellaneous Capital Receipts

52. Over the years moneys have been provided from the Vote to enable the Industrial Development Authority (IDA) to purchase land and factory space required for its industrial promotion activities. In July 1987 the Government approved a series of public expenditure reduction measures which included the requirement that the IDA should remit £5m to the Exchequer in 1988 from the disposal of land and factory space. At the same time it was decided that the mandate of the Shannon Free Airport Development Company (SFADCo) should be extended to cover the promotion of medium and large scale industrial development within the Mid-west Region and in West and South-west Offaly and that, consequently, the IDA would no longer exercise any functions in these areas. Under these arrangements SFADCo was to acquire all IDA property in the area and contribute £600,000 from property sales towards the £5m to be paid into the Exchequer. SFADCo had already been requested to provide £100,000 to the Exchequer in 1988 from other property sales.

In implementing the Government decision it was found not to be possible to achieve the £5m target because of difficulties in disposing of certain properties. The Department of Industry and Commerce set a revised target of raising £3.8m, by the IDA with the target for SFADCo remaining unchanged. The IDA in 1988 disposed of property which originally cost £11.815m for a consideration totalling £4.1m of which £2.5m was paid in to the Exchequer in 1988 and £1.3m in January 1989. The IDA has indicated that the remaining £300,000 will be paid in to the Exchequer as part of the 1989 contribution target.

For its part, SFADCo paid £250,000 to the Exchequer in December 1988 and £450,000 in August 1989 from the proceeds of property and equipment sales and disposals under deferred purchase arrangements. Information furnished to the Department by the company indicates that the realised prices represented a profit of £100,000.

Vote 36.—Tourism and Transport

Subhead D.3.—Grant to Aer Rianta cpt for construction of new Dublin Runway

Subhead F.—Appropriations in Aid

53. The share capital of Aer Rianta cpt, established by Section 68 of the Air Navigation and Transport Act, 1936 and incorporated as a limited company, is fully provided by the Minister for Finance. The company is the agent appointed by the Minister for Tourism

and Transport to operate the State Airports at Dublin, Shannon and Cork.

Up to 1986 the fixed assets used by the company had been financed by way of grants from voted moneys. Following a review of the agency arrangement and the company's financial position, the Minister decided in 1986 that expenditure on certain long term fixed assets should in future be financed directly by the company from its own resources, including borrowings, and from 1988 he decided that all new assets should be financed in this way. Accordingly, up to December 1988 fixed assets costing £63.4m have been financed from voted moneys and fixed assets costing £27.5m have been financed by the company. A total of £12m of the company's borrowings as at 31 December 1988 is guaranteed by the Minister for Finance under the State Guarantees Act, 1954. The company's capital reserve, representing the amount of the company's net surplus retained with the consent of the Minister to meet capital expenditure, totalled £25m at 31 December 1988. The amounts to be retained out of the surpluses arising in future years will be as agreed each year by the Minister.

The assets financed from voted moneys are not reflected in the company's balance sheet. Consequently the operating surplus as shown in the company's accounts is arrived at without charging interest on capital or depreciation of these fixed assets. Neither is the cost of services provided by the Department e.g. Air Traffic Control, Meteorological services, charged against the company's revenue. The company is, however, required to pay to the Department each year out of its operating surplus an amount determined by reference to Exchequer budgetary considerations and the working capital needs of the company.

In 1988 Aer Rianta surrendered £11.8m of its operating surplus to the Department comprising:

	£m
Surplus for 1988	23.2
Less Transfer to Capital Reserve	<u>20.0</u>
	3.2
Surplus for prior years paid in 1988	<u>8.6</u>
	<u>£11.8m</u>

Vote 37.—Communications

Subhead H.—Appropriations in Aid

54. Reference was made in paragraph 51 of the 1976 Report to the granting of licences under the Wireless Telegraphy (Wired Broadcasting Relay Licence) Regulations, 1974, as amended, in

respect of the provision of cable television service in defined areas and to the failure to collect licence fees prescribed under the regulations. The regulations provide for the payment by a licensee to the Minister for Communications, on the last day of each quarter, of a fee equal to 15% (5% with effect from April 1988) of the gross revenue, excluding installation charges and VAT, paid to the licensee in that quarter in respect of the relay service provided and a licensee is required to furnish annually an audited statement of such gross revenue received. The regulations also provide for inspection by the Department of licensees' records.

In the course of audit it was noted that substantial arrears of fees were outstanding and that a number of licensees had not furnished up to date audited statements — the Department estimated some £1m as being due at 31 December 1988. I inquired as to the steps being taken to ensure that the audited statements and fees were received by the due dates and when it was expected to have the arrears collected. I also inquired as to the number of departmental inspections of licensees' records carried out since 1985 in order to establish the amounts due.

The Accounting Officer explained that there had always been a difficulty in collecting cable licence fees from some licensees. Over the years legal action had been initiated against thirteen licensees for the recovery of licence fees owed and for the provision of audited statements, but legal action had been cumbersome and largely ineffective. In a number of instances, as the legal process was approaching finality, offers of arrangements to pay were made which the Department were legally advised to accept. However, in some instances licensees subsequently defaulted on the arrangements and the process had to start again.

The arrears problem was at its worst during the period 1986/87 when, because of the existence of illegal broadcasting systems receivable in cable areas and the high level of the licence fee, all except three companies effectively boycotted the Department as regards payment of fees.

Legal action had been initiated by licensees seeking to declare the licence fee null and void and seeking compensation for loss of revenue as a result of the activities of illegal operators. This matter was resolved in late 1987/early 1988, but by then the licensees partaking in the boycott had built up substantial arrears of fees and the Department had no option but to agree to instalment payments or effectively bankrupt most of the companies.

The level of arrears at September 1989 was estimated at £770,000 of which £415,000, approximately, was owed by one company which was refusing to pay fees and had initiated a High Court action against the Department seeking damages for loss of business due to the existence of illegal rebroadcasters. However, it was expected that

the balance owed by other licensees would be cleared in the near future on the basis of agreements already completed or through court action.

The Accounting Officer stated that the Minister has power to suspend or revoke licences where breaches of the Regulations occur, but that, in the Department's view, use of this power would do little to hasten the payment of fees or the production of information. While recent years had been extremely difficult with regard to the collection of licence fees, the Department was confident that the underlying problems could be resolved and that in general the arrears problem would be eliminated in the foreseeable future. The Accounting Officer also informed me that no Departmental inspections of licensees' records had been carried out due to a lack of suitably qualified staff.

Vote 38.—Defence

Subhead M.—Clothing

Subhead T.—Barrack Services

55. It was noted that in July 1988 the Quartermaster General's Branch reported that stock deficiencies totalling £57,656 had come to light at a military barracks.

I asked the Accounting Officer for information regarding these deficiencies and whether the relevant regulations and procedures governing the custody and control of stocks were adequate and also whether the operation of such regulations and procedures had been reviewed.

I also inquired whether regular stocktaking, Quartermaster General's Branch inspections or audits/inspections by the Department's Audit Section had been carried out at these stores and I asked in what Defence Forces' stores the prescribed annual or two-yearly stocktaking had not been completed in 1987 or 1988.

I was informed by the Accounting Officer that deficiencies totalling £58,606, mainly in the clothing account, were revealed by a check of the stores accounts following a report to the Military Police in June 1988 that an issue and receipt voucher in respect of items of clothing issued to a unit appeared to have a forged signature. Items of clothing subsequently recovered reduced the deficiency to £57,656. He stated that it appeared that misappropriations were involved but that the extent of the loss to public funds could not be determined until the report of the Court of Inquiry set up to investigate the matter had been received and that the adequacy and operation of the relevant regulations and procedures would be reviewed in the light of the Court's findings. He also informed me that no discrepancies had been found either during full stocktakings carried

out at these stores between 1984 and 1988 or during a Quartermaster General's Branch inspection in March 1987. Furthermore, an audit of the clothing account of the unit carried out by the internal audit section of the Department's Finance Branch in 1986 did not reveal any deficiencies.

He undertook to provide information as soon as possible regarding Defence Forces' stores where prescribed stocktaking had not been completed in 1987 or 1988.

Vote 40.—Foreign Affairs

Suspense and Imprest Accounts

56. A suspense account is an account to which items are temporarily charged or credited pending a decision as to the proper heading to which a payment or receipt is to be charged or credited or where the item is due to be recovered from or paid to another party. It is accepted that under departmental accounting procedures suspense accounts are necessary in certain instances but that their use, which should be kept to a minimum, should be subject to periodic review. Accordingly, it is essential that suspense account balances should be promptly cleared, with those involving the Vote Account being cleared before the end of the year if possible.

Personal imprest accounts are a form of suspense account normally used to record advances to meet estimated expenditure on travelling and subsistence and should also be cleared as quickly as possible after the expenditure has been incurred so as to establish the proper charge to the Vote in the year of account.

In the course of a general examination by my staff of suspense and imprest account balances remaining uncleared at 31 December 1988, it was noted that, while a number of transactions were processed through some accounts in the course of the year, the incoming outstanding balances on a large number of accounts were unchanged at the year-end and remained so at the date of audit six months afterwards. While some balances representing deposits paid to secure rented accommodation for the Department's staff posted abroad would of necessity remain unchanged, in other cases no such exceptional circumstances existed. A number of accounts showed amounts due to/from other Government departments, including three departments no longer in existence, and a number showed amounts due from officers serving in the Department of Foreign Affairs, from former officers of the Department and from other persons who were not officers of the Department. On a previous occasion in 1984, when uncleared balances had accumulated on some imprest accounts over a number of years, the Department of Finance sanctioned the write-off of a large number of outstanding imprest balances of £500

or less because the Department of Foreign Affairs pleaded that it would be too costly to examine all these accounts in detail in order to clear them. In doing so the Department of Finance had been critical of the failure to deal promptly with the situation which had led to the accumulation of long outstanding balances on imprest accounts and had given the sanction on the strict understanding that adequate measures were being implemented to prevent a recurrence, including a continuing review of accounts with balances greater than £500.

I inquired why no review of the suspense and imprest accounts balances had been carried out in 1988 in order to clear these accounts as quickly as possible and I asked what steps were being taken to introduce a review procedure.

The Accounting Officer informed me that while diplomatic missions abroad provide and pay for services to other Government departments, such as hotel accommodation and transport, great difficulty was experienced in getting departments to refund such amounts promptly with a resultant build up of suspense account arrears. In 1984 and 1985 additional staff resources had been assigned to the clearance of these accounts but, despite full documentary evidence of amounts due having been provided by the Department of Foreign Affairs, some departments did not make refunds. In October 1985 new suspense accounts had been opened for each department in order to keep on-going transactions up-to-date and, as a result, the build up of arrears had been contained. In addition, a good deal of time had been spent during 1988 on two of the largest balances and substantial payments had been received. In regard to the three departments no longer in existence, he said that one account had been cleared, a full and detailed review of the second account was sent to another department in June 1984 but no response had been received to date, and in the third instance where amounts related to 1981 and earlier years it was likely that sanction would be sought to write off the account balance.

The Accounting Officer stated that it was the policy of the Department to deduct amounts provided as imprests from officers' salaries where travel claims were not submitted within a reasonable period or, where officers were on loan to the Department, to write directly to the parent department seeking deduction at source. He stated that the number of suspense accounts now remaining with large balances outstanding was very small in relation to the large number of accounts operated and that the old imprest accounts remaining would require a great deal of time and research involving diversion of staff resources from current work. Two officers had been temporarily allocated to the examination of suspense accounts and personal imprest accounts and this had resulted in the clearing of a number of outstanding items.

With regard to the long-standing problem of recovering amounts due from other Government departments for services rendered at missions abroad, the Accounting Officer questioned whether it was useful to devote further scarce staff resources to seeking to clear such older accounts when departments continued to ignore previous requests. He recognised that the present situation regarding the clearance of suspense and imprest accounts was not satisfactory but that work was continuing to resolve this and that the situation was being contained by keeping on-going transactions up to date and by targeting areas of serious arrears in an effort to use scarce resources in the most cost efficient and effective manner.

Vote 42.—Social Welfare

Central Records System

57. Benefit expenditure from the Social Insurance Fund was approximately £1.3 billion in 1988. The basic conditions for entitlement to benefit include a requirement to have a minimum number of paid contributions and to have a specific number of contributions paid or credited in the governing contribution year. Credited contributions (credits) are awarded by the Department of Social Welfare (DSW) in respect of periods of disability or unemployment.

Since 1979 the contribution records of insured persons have been maintained by DSW on a computerised central records system. Most of the contribution data recorded is provided by the Revenue Commissioners who collect PRSI contributions on behalf of DSW and transmit them together with contribution details in respect of employed persons to DSW. The other main source of such data for the system is the credits awarded in individual cases. Data regarding claims to Social Insurance benefits is also recorded on the system.

Since the information recorded on the central records is used to establish whether the contribution conditions for entitlement to benefit have been fulfilled by persons claiming benefit, it is vital that such information be as complete and accurate as possible.

Following a comprehensive examination of the system carried out by my staff in 1988 a detailed report on the system was sent to the Accounting Officer for his observations. Arising out of this examination I sought information on the measures taken or proposed to eliminate deficiencies referred to in that report and I also sought the observations of the Revenue Commissioners on these matters because of their involvement in the data collection and transmission stages of the process. The following four paragraphs refer to the main deficiencies which came to light.

58. The system provides that the Revenue Commissioners transmit to DSW details of contributions collected in respect of each insured person but it was noted that the information furnished was frequently incomplete, e.g. absence of RSI numbers, with the result that DSW have been unable to identify the persons to whom the contributions should be credited. Consequently, an unprocessed emergency file of such cases comprising 1.3 million items has built up in DSW of which approximately 143,000 related to 1987/88.

Furthermore, while the Revenue Commissioners' computer system includes a facility which enables them, on the basis of earnings and contribution class, to make an accurate estimate of total PRSI contributions due for each employee and thereby establish whether an employer has paid over the correct total of PRSI contributions in respect of all employees, such an exercise had not been carried out since 1983.

It was also noted that there was no procedure for ensuring that all relevant information was being transmitted by the Revenue Commissioners to DSW and on one occasion, failure to transmit a computer file containing 125,000 records was only detected when it emerged that 20% of new claims to benefit did not have the relevant contribution information on file in DSW.

The Accounting Officer explained that the problem of identifying insured persons' contributions went back to the adoption of a single number for tax and social insurance purposes in 1980 when about two million social insurance reference numbers had to be changed to facilitate the administration of the new PRSI system. He pointed out that, in spite of all the difficulties which had to be overcome, the existing central records system was a considerable improvement over the old methods and highlighted areas requiring additional controls and systems which were not possible previously.

In regard to the transmission of incomplete information from the Revenue Commissioners, the Accounting Officer of DSW agreed that contributions in some cases could not be readily assigned to individual contributors, with potential consequences for future benefit claims. He stated, however, that many cases were subsequently resolved following reviews and he pointed out that for the 1987/88 contribution year 45,000 unidentified cases had RSI numbers assigned to them following review.

He also stated that cost effectiveness considerations arose in deciding on the efforts to be made to determine the degree of accuracy of the total PRSI collection and the extent to which this could be done was therefore governed by priorities within the Revenue Commissioners. However, quite apart from this, DSW was continuously monitoring the performance of the PRSI system through an analysis of the problems arising at claim authorisation stage and by inspection of employers' records.

He informed me that the systems used to monitor the transfers of contribution details from the Revenue Commissioners to DSW were being improved to reduce the scope for clerical error. Under the new system an advice slip would be sent separately and this would highlight any breakdown in the tape transfer arrangements.

I am awaiting the observations of the Revenue Commissioners on these matters.

59. Although recognising that the deficiencies noted in the previous paragraph would call into question the completeness and accuracy of the information recorded in the central records, a review of the information as recorded was also carried out by my staff. This revealed a number of further deficiencies including the existence of duplicate contribution records and the failure to update to the correct records information on credits awarded to persons in receipt of unemployment benefit or assistance.

The Department's system for the payment of disability benefit is also computerised and although the transfer of information from that system to the central records is automated, several instances were noted in which information regarding the existence of claims which were being paid did not appear on the central records, thus exposing the Department to the risk that duplicate claims or claims to other types of benefit might be inadvertently admitted to payment.

The Accounting Officer stated that the existence of duplicate records arose mainly where persons re-entered employment and in the case of women whose RSI numbers change on marriage. To overcome this difficulty agreement had been reached with the Revenue Commissioners on more secure methods for allocating RSI numbers and on procedures for dealing with the allocation of numbers to married women and these would operate from 1990 onwards. Under the revised arrangements DSW would allocate RSI numbers to all new entrants to Social Insurance and would apply extensive computerised checking to ensure that a number had not been allocated previously. In the meantime, DSW were currently using specially developed computer programs and techniques to identify and remedy the more obviously duplicated records.

The Accounting Officer informed me that the erroneous updating of information to records and the inaccuracy of the updating generally in the case of unemployment credits was being addressed by various temporary measures including the furnishing of printouts to each Employment Exchange for verification at source of the data being recorded. In the longer term, computer linkages which were being developed to register new claims and record credits would be implemented and, according as the computerisation of the unemployment payments system was extended to all offices, these developments were expected to eliminate the weaknesses adverted to.

While the Accounting Officer acknowledged that the differences between the information recorded on the central records and on the existing computerised disability benefit payment system was a known hazard he did not consider that the risk of incorrect claims being admitted to payment was significant as firstly, he contended that it was not possible to have two disability benefit claims in payment concurrently and secondly the drawing of another Social Welfare payment in conjunction with disability benefit would be unlikely as the claimant would be unaware of his status on the central records. However, as part of a systematic programme of development work to ensure a high level of consistency between the various computer systems, improvements in the existing systems for recording disability benefit claims on the central records would be made as other pressures permitted.

He also informed me that DSW had formulated proposals to extend the central records database to cover all persons with whom DSW do or might do business and that this long-term project would have positive implications for the completeness and accuracy of the central records system.

60. Certain weaknesses in organisational controls and in controls over access to the system were also noted. For instance, computer development staff appeared to have unrestricted access to the system and it was noted that the system contained fictitious data which had been used for test purposes. In addition, the separation of functions within the Central Records Section was insufficient to ensure that claim recording, record creation and amendments to contribution data and permanent information were performed by different persons. In such circumstances there appeared to be a danger that internal irregularities could be perpetrated by the creation of fictitious records which might remain undetected, as occurred on previous occasions and as referred to in my Report for 1982.

The Accounting Officer assured me that, in the future, test records would not be used in the live file except in exceptional circumstances and that new procedures were now in place so that it would not be possible to create such test records without the approval of senior management. He stated that these test records appeared to have been introduced in the early 1980s when the computer system was being installed. He felt that the existence of the test records might give a misleading view of the normal separation of functions which existed between computer development staff and central records staff. As far as he could determine all the test records had now been removed.

In regard to the separation of functions within the Central Records Section he stated that, while a computerised control and management system enabled the Department to restrict user access on an effective basis, rigid restrictions were not possible as the day-to-day work

involved certain transactions common to more than one area within the section and this, coupled with the need for flexibility in deploying staff, especially when working overtime, restricted the extent to which a definitive separation of functions could be achieved. He considered, however, that improvements in control would result from the recent accommodation of the clerical staff and computer facilities of the Central Records Section in one area and, in the longer term, that the problem would be addressed by the reduction of the extent to which clerical updating of information between the central records system and other computerised systems would be necessary.

61. As stated in paragraph 57, credits are awarded weekly in respect of periods of disability or unemployment so as to maintain the contribution records of insured persons. The total number of credits awarded to an insured person should therefore, in normal circumstances, not exceed 52 in a full year.

It was noted in the course of audit that a review of the central records system carried out by DSW brought to light 21,453 annual contribution records relating to the period 1979/80 to 1987/88 in which the yearly total of credited contributions exceeded 60. An examination of the records by my staff, using the yardstick of yearly credits in excess of 55, showed that in the period 1979/80 to 1988/89 some 33,535 annual contribution records fell into this category, of which 3,968 related to the 1987/88 contribution year.

Small samples of the 1987/88 cases separately selected by DSW and by my staff were examined in detail and these examinations revealed that in 8% of the cases in both samples there was concurrent claiming of disability benefit and unemployment benefit or assistance. The examinations also showed incorrect or duplicate recording of credits on the central records system.

In view of the relatively high level of concurrent claiming detected in the samples, I asked the Accounting Officer if he intended to carry out a full review of all cases from which the samples were drawn in order to establish the extent of concurrent claiming. Having regard to the apparent failure to detect concurrent claiming as part of the normal control procedures, I also inquired as to whether any measures were proposed which would ensure that, when a claim was being made for benefit or assistance, any attempt at duplicate claiming would be detected.

The Accounting Officer informed me that DSW would fully analyse all the cases from which the audit sample was drawn and, where overpayments came to light, they would be investigated fully and recovery action initiated. He stated that DSW would seek to bring the abuse or weaknesses highlighted under control by including assistance cases on the central records and by automating new claim processing and the recording of credits. He felt that this would

eliminate overlapping claims and the danger of making clerical errors. In the meantime, staff would be reminded of the need for care and vigilance when compiling information on credited contributions awarded and updating the central records.

Overpayments of Social Assistance and Social Insurance

62. The volume and nature of Social Welfare payments make it likely that a substantial number of overpayments will be made and this in turn dictates that the Department should have a reliable system for recording overpayments so that recovery action can be taken as appropriate.

Overpayments detected are initially recorded in the administrative section dealing with the specific type of benefit or assistance which then initiates recovery action either by way of deduction from current or future entitlement or by seeking a cash refund in either instalments or lump sum. The administrative section concerned must also supply details of overpayments and recoveries in individual cases to the Accounts Branch where they are recorded for accounting and statistical purposes. This record is the basis for the overpayment figures quoted in paragraph 63 of this Report. Overpayments are also recorded on the central records in order to ensure that the need for deduction is highlighted in the event of any new claim from the person who has been overpaid. An examination by my staff of the recording and recovery procedures revealed that they were deficient in that they did not ensure that recovery action was initiated in cases where claimants made application for a social welfare payment of a type different to that for which an earlier overpayment had been made to the same person. There were also many instances of failure by administrative sections to furnish details of overpayments and recoveries to the Accounts Branch and, where details were supplied, many were incorrectly entered or duplicated in the record maintained by the Accounts Branch. Examples of the errors and deficiencies noted on audit were included in a report on the examination of the system sent to the Accounting Officer.

I asked him how recovery of overpayments was ensured in the absence of adequate recording and what action had been taken or was proposed to eliminate the deficiencies noted.

The Accounting Officer accepted that there had been instances of failure to implement the prescribed procedures, in particular in regard to the notification and recording process and in the system for signalling the existence of an overpayment when a subsequent claim for a different type of Social Welfare payment is processed by an administrative section other than that by which the original overpayment was made.

He attributed the deficiencies to high levels of staff turnover, clerical oversights, limitations on the availability of computer resources and the pressures caused by increased numbers of overpayments being brought to light as a result of the success of anti-fraud measures.

He explained that failure to notify Accounts Branch did not necessarily impede recovery procedures by the administrative sections and, while in general he considered that overpayments were being effectively recorded, he stated that the central records system was being redesigned in a way that would facilitate easy identification of cases where outstanding overpayments existed.

He also stated that all of the cases brought to attention were being followed up and records would be amended where necessary. A new circular was now being prepared which re-emphasised the necessity of adhering to the agreed procedures for processing overpayments. In the meantime, all overpayments would be notified to Accounts Branch in the first instance who would in turn notify Central Records Section where the existence of an RSI number made this feasible.

63. I have been furnished with the following information regarding overpayments of Social Insurance and Social Assistance. This information should be read in the context of the previous paragraph.

Social Insurance

	£	£
Overpayments not disposed of at 1 January 1988		13,913,758
Overpayments recorded for recovery in 1988		<u>4,605,159</u>
		18,518,917
Less		
Sums recovered in cash	383,258	
Sums withheld from current entitlements	<u>578,831</u>	<u>962,089</u>
Overpayments not disposed of at 31 December 1988		£17,556,828

261 individuals were prosecuted for irregularly obtaining or attempting to obtain benefits and convictions were secured in 205 cases. Of the £4,605,159 recorded for recovery in 1988 the Department attributed £2,275,383 to fraud or suspected fraud by claimants.

Social Assistance

	£	£
Overpayments not disposed of at 1 January 1988		9,441,882
Overpayments recorded for recovery in 1988		<u>6,390,060</u>
		15,831,942
Less		
Sums recovered in cash	977,211	
Sums withheld from current entitlements	608,888	
Amounts written off as irrecoverable	2,133,231	
Amounts charged to losses (Subhead Q)	<u>203,605</u>	<u>3,922,935</u>
Overpayments not disposed of at 31 December 1988		£11,909,007

59 individuals were prosecuted for irregularly obtaining or attempting to obtain assistance and convictions were secured in 56 cases. Of the £6,390,060 recorded for recovery in 1988 the Department attributed £5,449,041 to fraud or suspected fraud by claimants.

*Aged Analysis of Overpayments**

Year of Recording of Overpayments	Amounts Unrecovered		Total
	<u>Social Insurance</u>	<u>Social Assistance</u>	
	£	£	£
1988	4,124,596	5,316,139	9,440,735
1987	2,836,773	3,256,783	6,093,556
1986	2,082,789	2,293,467	4,376,256
Pre 1986	<u>8,512,670</u>	<u>1,042,618</u>	<u>9,555,288</u>
	£17,556,828	£11,909,007	£29,465,835

Vote 43.—Health

Non Exchequer Funded Capital Suspense Account

64. Article 11 of the Constitution provides that all revenues of the State from whatever source arising shall, subject to such exception as may be provided by law, form one fund and shall be appropriated for the purposes and in the manner and subject to the charges and liabilities determined and imposed by law. The Constitution (Consequential Provisions) Act, 1937 designated the fund referred to in the Constitution as the Central Fund. The banking transactions of the Fund are effected through the Exchequer Account maintained at the Central Bank. In compliance with this provision of the Constitution it is normal under Government Accounting procedures that Departments pay into the Exchequer large receipts not provided for in their annual estimates. Where receipt of certain sums is provided for in the estimates they may, under Section 2 of the Public Accounts and Charges Act, 1891, be used to meet departmental vote expenditure and the specific amount which may be so used in the case of each Vote (Appropriations-in-Aid) is authorised by the annual Appropriation Act. These provisions ensure that all public moneys are duly brought to account and cannot be expended without the authority of Dáil Éireann.

Following negotiations between the Department of Health and certain voluntary hospitals concerning the sale of hospital lands and buildings and the disposal of the proceeds of sale, contributions totalling £1,313,390 were received in 1988 by the Department from the Boards of Governors of two such hospitals. These moneys were not paid into the Exchequer but were retained by the Department in a suspense account from which they were paid to three other

voluntary hospitals as building and equipment grants. Such building and equipment grants are normally voted annually and charged to Subhead J of the Vote for Health. Having regard to the Constitutional provision regarding State revenue and expenditure and the prescribed accounting procedures for dealing with receipts of this nature and the fact that moneys made available by the State for the building and equipping of hospitals is normally voted by Dáil Éireann, I sought the observations of the Accounting Officer on the matter. In addition to the amounts referred to above it was agreed as a result of the negotiations that a further £75,000 of the proceeds of sale of one of the voluntary hospitals as well as £100,000 from the proceeds of sale of a third hospital should be paid directly by their Boards of Governors to the Boards of two other voluntary hospitals to fund capital projects.

The Accounting Officer stated that while the cost of building and equipping hospitals was frequently met from moneys voted by Dáil Éireann, capital investment in voluntary hospitals was by no means met exclusively in that way. The disposal of the proceeds of the sale of voluntary hospitals was, he maintained, essentially a matter for the hospital authorities concerned and only in very rare cases did the Department of Health or any State agency have a lien on these proceeds. However, the Department was, by virtue of its position as the main funding agency for the health services, in a position to influence them to use such proceeds or portions of them for the benefit of the health services generally.

He stated that the £1,313,390 represented contributions negotiated in this way which were voluntarily handed over to the Department for distribution and as it was clear that such receipts were not 'proper to the Vote' a suspense account was used as the accounting mechanism. The Department of Finance was fully aware of the accounting approach adopted and the status of this approach was recognised by the classification of such receipts as 'non-Exchequer' in the Capital Budget approved by Government. The Accounting Officer intimated that he understood that a similar type of approach was adopted in the Department of Education when dealing with local contributions to the capital costs of building national schools.

He also stated that the £175,000 not passed through the suspense account also represented contributions negotiated with hospital authorities but where the Department did not succeed in having the funds transferred to it for distribution. It did however succeed in so influencing events that the contributions concerned were used to fund identified priorities in the Capital Programme.

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

Subhead G.4.—Grants on behalf of Health Boards to certain other health bodies

65. Section 33 of the Health Act, 1970 authorises Health Boards

to borrow money subject to any conditions specified by the Minister and in accordance with any directions given by him. Voluntary hospitals may borrow under the terms of their charters. In 1987 the consent of the Minister for Health and the Minister for Finance was obtained for Beaumont Hospital and the Mater Hospital to borrow £15m by way of bank loans and for three Health Boards and one hospital authority to borrow a total of £10m from another bank. There is no statutory provision for giving Ministerial guarantees in respect of such borrowings but the Health Boards and the hospital authorities and the two banks were each provided with a letter by the Minister for Health stating that sufficient moneys out of the Health Board's or hospital authority's allocation from the Vote for Health would be disbursed to these agencies' separate accounts in the banks for the exclusive purposes of meeting all sums due in respect of the repayment of principal and interest falling due under the terms and conditions of the loans. At 31 December 1988 the Health Boards and hospital authorities had drawn down a total of £14.1m of the loans negotiated and a sum of £2,716,645 was paid from Subhead G.4 to the Beaumont Hospital Board to meet repayments of principal and interest due to the bank in 1988 on the loan drawn down.

A total of £41.03m was also provided in 1988 from Subhead J for building, equipping and furnishing of hospitals and health facilities in addition to the sums totalling £1,488,390 referred to in the previous paragraph and a sum of £2m made available from National Lottery Funds.

In paragraph 80 of my 1982 Report I referred to the practice which had developed in some departments of issuing letters which could be interpreted as a form of assurance to lending institutions in regard to the repayment of the borrowings of public and private sector bodies in circumstances where statutory authority to guarantee the repayment of such borrowings did not exist or had been exhausted. Such assurances were being given by means of various types of official authorisation for or acknowledgement of the borrowings acceptable to the lending institutions and were commonly described as "letters of comfort". Following my advertence to this practice in my 1982 Report, strict instructions regarding such letters were issued by the Department of Finance to all Accounting Officers in May, 1984. These instructions expressed the Minister for Finance's insistence that under no circumstances should a letter be issued which gives a guarantee or undertaking not already authorised by legislation and that even the issue of a letter stating a Minister's intention to approach the Oireachtas for authority to give a financial guarantee could only be permissible in compelling circumstances (timing difficulties in processing legislation) and as an exceptional measure.

I am not aware of any intention to authorise the giving of Ministerial guarantees for borrowing by health agencies.

The Public Accounts Committee in its 1982/83 Report of 29 January 1988 recorded its disapproval of the practice of issuing letters of comfort and stated that it was the Committee's express wish that no further letters of comfort of any kind should issue without the specific approval of Dáil Éireann. I asked the Accounting Officer what was the statutory basis for the undertakings given to the banks which provided the loans to the Health Boards and voluntary hospitals. I also sought information on the difference between the interest rates charged on the loans and the Exchequer borrowing rate prevailing at the time.

The Accounting Officer informed me that the letters which were issued to the banks dealt with details of the mechanisms for repayment and therefore did not constitute letters of comfort as specified in the Department of Finance instructions nor did that Department view them as such. He pointed out that there was statutory authority for the payment arrangements in the Health Acts, 1953 and 1970 and in Establishment Orders made under the Health (Corporate Bodies) Act, 1961.

He informed me that the borrowing arose out of Government decisions to fund the equipping of health facilities at the Mater, Beaumont, Cavan, Castlebar, Mullingar and St. James's Hospitals on a deferred payments basis. The Department of Finance was at all stages fully aware of the progress of negotiations with the banks and gave prior written approval to the finalisation of arrangements on the basis negotiated.

He also informed me that the rates of interest on these borrowings were in line with and indeed in most cases lower than the Exchequer borrowing rates.

66. It was noted that certain hospital facilities which involved the construction and equipping of buildings and for which certificates of practical completion had been issued by architects had not been fully commissioned in April, 1989 and that expenditure had been incurred on maintaining and securing the facilities in an unused state. The Accounting Officer has furnished me with the following information:—

Health Facility	State Capital Grants to Sept 1989* £m	Completion Date	Uncommissioned Sept 1989	Estimated Date of Further Commissioning	Maintenance Security Costs while unopened* £m
Mullingar General Phase 1	10.445	January 1988	Paediatric Unit	November 1989	—
Mater Misericordiae Phase 1a	39.480	May 1987	66 beds	1990	—
St. James Phase 1C	40.958	June 1988	Outpatients Dept Accidents & Emergency Dept Other in-patient Facilities	December 1989 December 1989 1990	.383
Cavan General	25.644	October 1987	150 beds and support facilities	Some in Oct. 1989 Others dependent on a decision on the rationalisation of services in NEHB area	.010
Castlebar General	10.700	March 1988	All uncommissioned	October 1989	—
Tralee General	25.990	Main Contract April 1982 Supplementary Works-March 1984	135 beds including a 50 bed Psychiatric Unit	Psychiatric Unit in 1990 and the remaining beds on a phased basis in line with SHB financial resources	.697
Cheeverstown House	8.070	September 1983	70 residential beds 30 day places	Dependent on decision re mental handicap services in EHB area	.043
Aras Attracta Swinford	11.278	May 1985	160 residential beds 60 day places	37 residential places have been filled. The balance will be filled as resources become available.	—

*Any expenditure which may have been incurred and charged to the health authority's revenue account is not reflected in these columns. State capital grants do not include moneys paid to hospital authorities to meet their repayments of borrowings to fund expenditure on equipment.

The Accounting Officer explained that the major cause of delay in commissioning was that the Government did not regard the equipping of these facilities as a contractual commitment and, because of overall constraints in the Exchequer position, provision was made in the Health Vote only for building contracts already entered into and some delays occurred in getting Government approval to raising the further necessary finance for the equipping of these projects.

I was concerned that, because of delays in commissioning, faults might not be discovered during the defects liability periods of the contracts but the Accounting Officer assured me that where facilities had been handed over and 'moth-balled' for a period before commissioning, they had been regularly inspected and equipment and plant had been checked out. He stated that, to date, the non-discovery of faults had not been a problem.

I also sought information on whether any constructive losses had been incurred as a result of the scaling down, deferment or abandoning of projects during or after the planning stage. In this respect the Accounting Officer considered that design changes arising from advances in medical technology and changes in treatment techniques must be regarded as part of a necessary ongoing planning process which resulted in most cases in actual building cost savings and in all cases in a more effective and cost efficient service and consequently could not be viewed as giving rise to constructive losses. Similarly, he felt that expenditure on projects which were subject to temporary deferment or necessary design changes arising from changes in the Exchequer position or in Government policy could not be regarded as a constructive loss.

He stated that none of the projects to which I drew his attention had been formally abandoned but that the financial constraints which had been a feature of public services since the early 1980s had, however, necessitated going ahead with certain projects on a phased basis and deferring other projects until later in the Department's capital programme.

However, in regard to a mental handicap centre at Loughlinstown on which planning costs in excess of £1m had been incurred he stated that further planning had been deferred pending an assessment of new approaches to the overall organisation of residential accommodation for mentally handicapped persons.

Health Education Bureau

67. The Health Education Bureau was established under the Health Education Bureau (Establishment) Order, 1975 with the objectives of advising the Minister on the priorities of health education and of drawing up, promoting and funding programmes of health education, including research at local and national level in co-operation with statutory and voluntary bodies engaged in health education. In the period 1975 to 1986 its activities were funded from the Health Vote and a total of some £13.9m was issued to the Bureau from voted moneys. In 1987 the National Lottery became the source of its funding from which it received £1,783,000. Following a Government decision to transfer the functions of the Bureau to a Health Promotion Unit within the Department, the Bureau was

dissolved on 31 December 1987 by way of a revocation order and its functions, assets and liabilities were transferred to the Minister for Health.

The main asset of the Bureau was its premises. These were sold in 1988 and the proceeds, £635,932, were brought to account as Appropriations in Aid of the Health Vote and the same amount was provided by Supplementary Estimate to meet the 1988 costs associated with the refurbishment of Hawkins House for the Department of Health. The furniture and equipment of the Bureau were taken over by the Department. The realisation of the Bureau's current assets was used to fund the discharge of its liabilities to the extent possible. The shortfall was met from National Lottery moneys and £205,207 was made available in 1988 for this purpose. All the staff of the Bureau were offered redeployment within the health sector but most opted for redundancy. The cost of redundancy payments to these staff was £146,428 which was met from the Vote for Public Service Early Retirement Payments.

The final accounts of the Bureau have been audited by me.

Vote 45.—Forestry

Coillte Teoranta

68. Under the provisions of the Forestry Acts, 1946 to 1976 the Minister for Energy was responsible up to 31 December 1988 for all matters relating to the management and development of forestry in the State and the expenses of the Minister were charged to the Forestry Vote. Revenue generated from forestry activities, mainly the sale of timber, was appropriated in aid of the Vote.

Following the enactment of the Forestry Act, 1988 the Minister for Energy, by statutory order, fixed 1 January 1989 as vesting day for Coillte Teoranta, a private company established under the Act for the purposes of carrying on the business of forestry and related activities on a commercial basis and establishing and carrying on woodland industries.

Under the Act, land and property to a value of £575m, approximately, previously vested in the Minister, were transferred to the company on the vesting day, with the exception of land previously earmarked for sale by the Minister, which was retained under Section 39 of the Act. The Act provides for the issue to the Minister for Finance of shares in the company to the value of land and other property transferred to it.

The Act also authorises the Minister for Finance to provide moneys for capital works to the company from the Central Fund by way of repayable advances, share subscriptions or a combination of both, subject to an overall limit of £100m. An additional amount,

not exceeding £3m may be made available for working capital in return for shares in the company. The company is also authorised to borrow for capital purposes, including working capital, up to a limit of £80m subject to the consent of the Minister for Energy and the Minister for Finance. Such borrowings may be guaranteed by the Minister for Finance subject to certain conditions.

Under the provisions of the Act an annual grant for the administration and current expenses of the company may be paid from the Vote for a period of up to a four years from vesting day subject to an overall limit of £30m. All revenue previously appropriated in aid of the Vote arising from operations now carried on by the company will in future accrue to the company.

Accounts of the company will be audited by auditors appointed by the company with the consent of the Minister for Finance. The audited accounts will be laid before both Houses of the Oireachtas.

P. L. McDONNELL,

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

10th October, 1989.

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

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30. Third-Level and Further Education	xl	36, 37 and 45
33. Agriculture and Food	liii	46–49
35. Industry and Commerce	lix	50–52
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43. Health	lxxv	64–67
45. Forestry	lxxxi	68

PUBLIC SERVICES APPROPRIATION ACCOUNTS, 1988

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	232,148
2.	HOUSES OF THE OIREACHTAS AND THE EUROPEAN ASSEMBLY	13,868,000	17,000	13,851,000	13,785,514
3.	DEPARTMENT OF THE TAOISEACH	6,733,000	91,000	6,642,000	6,519,837
4.	CENTRAL STATISTICS OFFICE	9,557,000	324,000	9,233,000	8,998,541
5.	AN CHOMHAIRLE EALAÍON	4,799,000	—	4,799,000	4,799,000
6.	NATIONAL GALLERY	854,000	1,000	853,000	835,066
7.	OFFICE OF THE MINISTER FOR FINANCE	87,152,000	970,000	86,182,000	70,301,431
8.	COMPTROLLER AND AUDITOR GENERAL	1,470,000	123,000	1,347,000	1,445,208
9.	OFFICE OF THE REVENUE COMMISSIONERS	109,797,000	14,057,000	95,740,000	105,841,060
10.	OFFICE OF PUBLIC WORKS	106,992,000	8,443,000	98,549,000	106,986,478
11.	STATE LABORATORY	1,437,000	32,000	1,405,000	1,426,491
12.	SECRET SERVICE	150,000	—	150,000	90,906
13.	OFFICE OF THE ATTORNEY GENERAL	6,191,000	65,000	6,126,000	6,151,728
14.	OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS	1,581,000	12,000	1,569,000	1,557,520
15.	MISCELLANEOUS EXPENSES	350,000	—	350,000	343,850
16.	VALUATION AND ORDNANCE SURVEY	9,271,000	1,850,000	7,421,000	9,106,649
17.	CIVIL SERVICE COMMISSION	783,000	300,000	483,000	701,512
18.	OFFICE OF THE OMBUDSMAN	561,000	—	561,000	542,718
19.	SUPERANNUATION AND RETIRED ALLOWANCES	69,148,000	9,290,000	59,858,000	66,178,462
20.	OFFICE OF THE MINISTER FOR JUSTICE	22,634,000	520,000	22,114,000	22,447,378
21.	GARDA SÍOCHÁNA	281,285,000	8,232,000	273,053,000	276,646,872
22.	PRISONS	58,415,000	854,000	57,561,000	54,230,858
23.	COURTS	12,002,000	756,000	11,246,000	11,587,474
24.	LAND REGISTRY AND REGISTRY OF DEEDS	6,983,000	—	6,983,000	6,581,270
25.	CHARITABLE DONATIONS AND BEQUESTS	104,000	—	104,000	99,685
26.	ENVIRONMENT	647,201,000	33,162,000	614,039,000	646,649,277
27.	OFFICE OF THE MINISTER FOR EDUCATION	50,719,000	424,000	50,295,000	49,207,059
28.	FIRST-LEVEL EDUCATION	428,591,000	20,467,000	408,124,000	427,760,378
29.	SECOND-LEVEL AND FURTHER EDUCATION	469,288,000	40,226,000	429,062,000	468,036,863
30.	THIRD-LEVEL AND FURTHER EDUCATION	239,003,000	24,563,000	214,440,000	235,873,973
31.	MARINE	24,544,000	1,420,000	23,124,000	23,753,963
32.	ROINN NA GAELTACHTA	18,029,000	6,000	18,023,000	17,895,849
33.	AGRICULTURE AND FOOD	334,850,000	181,087,000	153,763,000	328,552,746
34.	LABOUR	126,652,000	341,000	126,311,000	125,629,156
35.	INDUSTRY AND COMMERCE	211,057,000	9,084,000	201,973,000	209,833,345
36.	TOURISM AND TRANSPORT	177,013,000	35,031,000	141,982,000	172,026,768
37.	COMMUNICATIONS	52,334,000	50,177,000	2,157,000	51,415,233
38.	DEFENCE	267,934,000	12,090,000	255,844,000	267,321,048
39.	ARMY PENSIONS	44,095,000	1,360,000	42,735,000	42,979,506
40.	FOREIGN AFFAIRS	26,134,000	470,000	25,664,000	24,663,128
41.	INTERNATIONAL CO-OPERATION	19,797,000	65,000	19,732,000	19,707,563
42.	SOCIAL WELFARE	1,676,329,000	49,030,000	1,627,299,000	1,583,687,650
43.	HEALTH	1,262,581,000	152,636,000	1,109,945,000	1,261,942,894
44.	ENERGY	10,203,000	1,390,000	8,813,000	9,832,599
45.	FORESTRY	55,520,000	24,482,000	31,038,000	55,094,820
46.	INCREASES IN REMUNERATION AND PENSIONS	70,000,000	—	70,000,000	61,739,600
47.	PUBLIC SERVICE EARLY RETIREMENT PAYMENTS... ..	98,000,000	—	98,000,000	95,838,982
	TOTAL £	7,122,231,000	683,448,000	6,438,783,000	6,956,880,056

† 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	
£	£	£	£	£	£	£	
—	232,148	7,852	—	7,852	—	—	1
21,588	13,763,926	82,486	4,588	87,074	—	—	2
94,614	6,425,223	213,163	3,614	216,777	—	—	3
325,532	8,673,009	558,459	1,532	559,991	—	—	4
—	4,799,000	—	—	—	—	—	5
200	834,866	18,934	(800)	18,134	—	—	6
972,946	69,328,485	16,850,569	2,946	16,853,515	—	—	7
131,810	1,313,398	24,792	8,810	33,602	—	—	8
14,325,202	91,515,858	3,955,940	268,202	4,224,142	—	—	9
9,741,111	97,245,367	5,522	1,298,111	1,303,633	—	1,153,921	10
32,993	1,393,498	10,509	993	11,502	—	—	11
—	90,906	59,094	—	59,094	—	—	12
99,293	6,052,435	39,272	34,293	73,565	—	—	13
23,508	1,534,012	23,480	11,508	34,988	—	—	14
—	343,850	6,150	—	6,150	6,000	—	15
1,865,871	7,240,778	164,351	15,871	180,222	—	—	16
255,545	445,967	81,488	(44,455)	37,033	—	—	17
—	542,718	18,282	—	18,282	—	—	18
10,911,819	55,266,643	2,969,538	1,621,819	4,591,357	—	—	19
517,590	21,929,788	186,622	(2,410)	184,212	60,000	58,100	20
8,383,686	268,263,186	4,638,128	151,686	4,789,814	19,000	—	21
642,769	53,588,089	4,184,142	(211,231)	3,972,911	—	966,803	22
790,770	10,796,704	414,526	34,770	449,296	7,526,000	7,973,120	23
—	6,581,270	401,730	—	401,730	†8,000,000	†8,024,184	24
—	99,685	4,315	—	4,315	—	—	25
33,534,849	613,114,428	551,723	372,849	924,572	—	—	26
341,707	48,865,352	1,511,941	(82,293)	1,429,648	—	—	27
20,438,173	407,322,205	830,622	(28,827)	801,795	—	—	28
42,155,636	425,881,227	1,251,137	1,929,636	3,180,773	—	—	29
26,344,869	209,529,104	3,129,027	1,781,869	4,910,896	—	—	30
1,822,802	21,931,161	790,037	402,802	1,192,839	—	3,900	31
5,963	17,889,886	133,151	(37)	133,114	—	—	32
176,992,117	151,560,629	6,297,254	(4,094,883)	2,202,371	—	12,933,200	33
318,972	125,310,184	1,022,844	(22,028)	1,000,816	—	—	34
9,385,827	200,447,518	1,223,655	301,827	1,525,482	1,700,000	2,108,588	35
37,185,743	134,841,025	4,986,232	2,154,743	7,140,975	—	121,410	36
50,822,005	593,228	918,767	645,005	1,563,772	—	—	37
12,460,522	254,860,526	612,952	370,522	983,474	—	—	38
1,507,306	41,472,200	1,115,494	147,306	1,262,800	—	—	39
338,220	24,324,908	1,470,872	(131,780)	1,339,092	5,800,000	5,605,524	40
72,222	19,635,341	89,437	7,222	96,659	—	—	41
48,007,930	1,535,679,720	92,641,350	(1,022,070)	91,619,280	—	—	42
170,535,634	1,091,407,260	638,106	17,899,634	18,537,740	—	—	43
4,395,174	5,437,425	370,401	3,005,174	3,375,575	—	805,170	44
26,193,264	28,901,556	425,180	1,711,264	2,136,444	—	—	45
—	61,739,600	8,260,400	—	8,260,400	—	—	46
—	95,838,982	2,161,018	—	2,161,018	—	—	47
711,995,782	6,244,884,274	165,350,944	28,547,782		23,111,000	39,753,920	
TOTAL AMOUNT TO BE SURRENDERED... .. £				193,898,726			

**APPROPRIATION ACCOUNTS—
PUBLIC SERVICES
1988**

PRESIDENT'S ESTABLISHMENT

Vote 1

ACCOUNT of the sum expended, in the year ended 31st December, 1988, 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 ...	£ 153,000	£ 151,991	£ 1,009	£ —
B.—Travelling and Incidental Expenses ...	55,000	49,129	5,871	—
C.—Postal and Telecommunications Services	32,000	31,028	972	—
TOTAL	£ 240,000	232,148	7,852	—

Surplus to be surrendered £7,852

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—In addition to the amount expended under this subhead, a sum of £7,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).

B.—Saving arose because State Visits scheduled for 1988 did not materialise.

EXTRA REMUNERATION

Six Officers received extra remuneration.

NOTES

Ex-gratia lump sums of £80 were paid to two Assistant Principals in respect of certain outstanding adjudication awards (E.157/14/86).

This account does not include a sum of £19,200 in respect of an officer on loan to this Office without repayment.

S. P. CROMIEN,
Accounting Officer.

DEPARTMENT OF FINANCE,
24th April, 1989.

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

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

Vote 2

HOUSES OF THE OIREACHTAS AND THE EUROPEAN ASSEMBLY

ACCOUNT of the sum expended, in the year ended 31st December, 1988, 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	3,232,000	3,217,420	14,580	—
B.1.—Payment in respect of secretarial assistance for Comhaltai who are not office-holders	1,777,000	1,736,695	40,305	—
B.2.—Travelling Expenses of Comhaltai	970,000	953,977	16,023	—
SEANAD ÉIREANN				
C.—Salaries of holders of certain Appointed Offices and Allowances of Seanadóiri	657,000	656,547	453	—
D.1.—Payment in respect of secretarial assistance for Seanadóiri who are not office-holders	210,000	201,865	8,135	—
D.2.—Travelling Expenses of Seanadóiri	388,000	393,880	—	5,880
HOUSES OF THE OIREACHTAS				
E.1.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas	2,697,000	2,654,501	42,499	—
E.2.—Payment in respect of Catering Staff employed by the Joint Services Committee	175,000	207,379	—	32,379
F.1.—Postal and Telecommunications Services	1,436,000	1,631,619	—	195,619
F.2.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas	125,000	119,225	5,775	—
F.3.—Office Machinery and other Office Supplies	295,000	300,250	—	5,250
F.4.—Expenses of Delegates to the Council of Europe	135,000	83,858	51,142	—
F.5.—Office Premises Expenses	192,000	217,718	—	25,718
G.—Cumann Parlaiminteach na hÉireann—Inter-Parliamentary Activities (Grant-in-Aid)	100,000	55,800	44,200	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
H.—Oireachtas Restaurant (Grant-in-Aid)	105,000	102,345	2,655	—
I.—Allowances to or in respect of certain Former Members of the Houses of the Oireachtas	10,000	5,875	4,125	—
J.—Ciste Pinsean Thithe an Oireachtais (Comhaltai) (Grant-in-Aid)	965,000	855,600	109,400	—
K.—Pension Scheme for Secretarial Assistants	35,000	28,525	6,475	—
L.—Services for Oireachtas Committees ...	75,000	60,628	14,372	—
EUROPEAN ASSEMBLY				
M.—Allowances to the Irish Representatives in the Assembly of the European Communities	289,000	301,807	—	12,807
GROSS TOTAL	£ 13,868,000	13,785,514	360,139	277,653
			Surplus of Gross Estimate over Expenditure <u>£82,486</u>	
	Estimated	Realised	Surplus of Appropriations in Aid realised <u>£4,588</u>	
N.—Appropriations in Aid	17,000	21,588		
			Total Surplus to be surrendered <u>£87,074</u>	
NET TOTAL	£ 13,851,000	13,763,926		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—In addition to the amount expended under this subhead, a sum of £339,600 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- C.—In addition to the amount expended under this subhead, a sum of £59,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- E.2.—The excess was due to unanticipated redundancy and wage costs.
- F.1.—The excess was due to additional expenditure on postal and telephone expenses.
- F.4.—The saving was due to reduced attendance at Council of Europe meetings and expenditure on a Committee meeting in Ireland did not arise.
- F.5.—The excess was due to additional expenditure on maintenance of office premises and on fuel costs.
- G.—The saving was due to the postponement of planned parliamentary visits to Ireland.
- I.—It is difficult to estimate accurately expenditure under this subhead.
- J.—The saving was due to the restructuring of drawdown procedures resulting in a once off saving. In addition to the amount expended under this subhead, a sum of £139,400 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- K.—It is difficult to estimate accurately expenditure under this subhead.
- L.—The demand for expenditure by Oireachtas Committees was not as high as expected.
- M.—In addition to the amount expended under this subhead, a sum of £16,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).

Vote 2

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Members' contributions under the European Assembly (Irish Representatives) Pensions Scheme, 1979	16,000	19,069
2. Miscellaneous	1,000	2,519
	<u>£17,000</u>	<u>£21,588</u>

1. The excess 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

Four officers received sums ranging from £447 to £3,047 for the performance of higher and special duties.

Thirty-four officers received *ex-gratia* payments ranging from £628 to £1,884 for extra attendance.

Eighty-one officers received overtime payments ranging from £414 to £5,949. Overtime was paid to one hundred and forty-seven officers in all at a total cost of £123,246.

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

NOTES

Ex-gratia lump sums totalling £2,126 were paid to nineteen officers of Assistant Principal and grades analogous to Principal and Assistant Principal in respect of certain outstanding adjudication awards. Amounts paid varied from £80 to £308 (E.157/14/86).

Expenditure under Subhead F.1 includes an amount of £162,236 paid to Telecom Éireann in respect of arrears of telephone charges which were outside the provisions of the Oireachtas (Allowances to Members) (Amendment) Regulations, 1975 (E.105/4/88).

Ex-gratia payments of £15 and £136, respectively, were made to two officers in respect of damage to clothing in the course of official duties and money stolen (F.200/1/72).

The account includes a sum of £160 for the purchase of gifts for presentation by the Ceann Comhairle.

E. RAYEL,
Accounting Officer.

HOUSES OF THE OIREACHTAS AND THE EUROPEAN ASSEMBLY,
28th April, 1989.

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-Reachtair Cuntas agus Ciste.

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER 1988

	£
Balance on 1 January, 1988	Nil
Receipts from Vote 47	97,678
	<u>97,678</u>
Payments	107,013
Balance at 31st December, 1988	<u>£9,335 (Dr.)</u>

E. RAYEL,
Accounting Officer.

HOUSES OF THE OIREACHTAS AND THE EUROPEAN ASSEMBLY,
28th April, 1989.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1988, 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 ...	4,287,000	4,112,853	174,147	—
A.2.—Consultancy Services	20,000	17,025	2,975	—
B.1.—Travelling and Incidental Expenses	225,000	395,157	—	170,157
B.2.—Office Machinery and other Office Supplies	148,000	167,941	—	19,941
B.3.—Office Premises Expenses	296,000	186,850	109,150	—
C.—Postal and Telecommunications Services	230,000	237,210	—	7,210
D.—Information and Public Relations Services				
<i>Original</i> £16,000				
<i>Supplementary</i> 300,000				
	316,000	337,353	—	21,353
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	90,000	90,000	—	—
I.—Irish Sailors and Soldiers Land Trust				
<i>Original</i> Nil				
<i>Supplementary</i> £750,000				
	750,000	605,448	144,552	—
GROSS TOTAL				
<i>Original</i> £5,683,000				
<i>Supplementary</i> 750,000				
<i>Do.</i> 300,000 £				
	6,733,000	6,519,837	431,824	218,661
			Surplus of Gross Estimate over Expenditure £213,163	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised £3,614	
J.—Appropriations in Aid	91,000	94,614		
NET TOTAL			Total Surplus to be surrendered £216,777	
<i>Original</i> £5,592,000				
<i>Supplementary</i> 750,000				
<i>Do.</i> 300,000 £				
	6,642,000	6,425,223		

Vote 3

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—In addition to the amount expended under this subhead, a sum of £135,300 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- A.2.—Consultancy Services were less than estimated.
- B.1.—The excess was due mainly to the payment of arrears of foreign travel undertaken in previous years and to the cost of foreign travel in the current year being greater than estimated.
- B.2.—The excess was due to increased servicing costs, provision and replacement of office equipment.
- B.3.—Expenditure was less than estimated.
- D.—The excess was due to increased information and public relations activity.
- F.—In addition to the amount expended under this subhead, a sum of £4,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- G.—The saving was due to expenditure being met from the Employment Guarantee Fund.
- I.—Expenditure was less than estimated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Recoupment of certain travelling expenses and subsistence allowances	8,000	13,279
2. Recoupment of salaries, etc. of officers on secondment	28,000	27,903
3. Receipts appropriate to the Special USA Exhibition Fund	1,000	—
4. Receipts appropriate to the National Library	35,000	36,764
5. Receipts appropriate to the Public Record Office	14,000	14,000
6. Miscellaneous	5,000	2,668
	<u>£91,000</u>	<u>£94,614</u>

1, 3, 4 and 6. Receipts under these subheads are variable.

EXTRA REMUNERATION

Seventeen officers received allowances ranging from £406 to £4,250 for the performance of higher and special duties.

Thirty-five officers received sums ranging from £424 to £5,101 in respect of overtime. Overtime was paid to eighty-two officers in all at a total cost of £82,230.

Twenty-seven officers received sums ranging from £725 to £7,869 in respect of extra attendance.

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

NOTES

Ex-gratia lump sums totalling £3,070 were paid to twenty-two officers of Assistant Principal and Principal and grades analogous to Assistant Principal and Principal in respect of certain outstanding adjudication awards. Amounts paid varied from £80 to £308 (E.157/14/86).

Ex-gratia payments totalling £170 were made to two officers in respect of damage to personal property in the course of official duties (E.109/41/41).

This account includes a sum of £5,746 for the purchases of gifts for presentation by and on behalf of the Taoiseach, a Minister of State and the Secretary of the Department.

This account includes expenditure of £19,200 in respect of an officer on loan without repayment to another Department. It does not include expenditure of £17,878 in respect of an officer on loan to this Department without repayment.

PÁDRAIG Ó HUIGÍN, *Accounting Officer.*

DEPARTMENT OF THE TAOISEACH,
28th April, 1989.

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.

ACCOUNTS OF GRANT-IN-AID FUNDS AND NON-VOTED FUNDS ADMINISTERED BY
THE DEPARTMENT OF THE TAOISEACH FOR THE YEAR ENDED 31st DECEMBER, 1988

NATIONAL MUSEUM

	National Museum Non-Voted Moneys Account	National Museum Grant Account	Total
	£	£	£
Balance on 1st January, 1988	12,743		12,743
<i>Receipts</i>			
Balance from National Museum Grant-in-Aid Fund 1987		7,005	7,005
Grant from National Lottery Fund		516,000	516,000
Sponsorship	42,000		42,000
Sales of Books, Photographs, etc.	76,826		76,826
Admission Charges	39,150		39,150
Redemption of securities	8,621		8,621
Reproduction Fees	8,115		8,115
Donation for purchase of specimens... ..	6,969		6,969
Miscellaneous	2,695		2,695
*Transfer from National Museum Investment Account	201,000		201,000
	£398,119	£523,005	£921,124
<i>Less Payments</i>			
Purchase of Specimens	2,500	384,518	387,018
Purchase of Equipment, Material and Fittings	34,431	56,949	91,380
Salaries of Temporary Staff	76,731		76,731
Purchase of Museum Shop Supplies... ..	52,968		52,968
Printing and Processing	43,067	7,300	50,367
Travelling Expenses		30,699	30,699
Purchase of books		10,984	10,984
Excavation Costs		10,227	10,227
Miscellaneous	936	19,847	20,783
*Transfer to National Museum Investment Account	177,334		177,334
	£387,967	£520,524	£908,491
Balance on 31st December, 1988	£10,152	£2,481	£12,633

*Income arising from the activities of the National Museum such as sponsorship, sales, admission charges etc. are transferred for investment to this Account which is managed and controlled by the Minister for Finance. Issues are made from the Investment Account as required by the Museum. At 31 December 1988 the balance in the Investment Account was £139,230.

CAPITAL ACCOUNT

	£
Securities held on 1st January, 1988	10,321
Redeemed*	8,621
Securities held on 31 December, 1988:	
7% ESB Stock 1986/91	£1,000
11% National Loan 1993/98	700
	£1,700

*Proceeds lodged to National Museum Non-Voted Moneys Account

Vote 3

NATIONAL MUSEUM — GRANT-IN-AID FUND FOR SPECIAL USA EXHIBITION

	£
Balance on 1st January, 1988	28,555
Transfer to National Museum Investment Account	28,555
Balance on 31st December, 1988	Nil

NATIONAL LIBRARY GRANT ACCOUNT

	£
<i>Receipts:</i>	
Balance from National Library Grant-in-Aid Fund 1987	40,582
Grant from National Lottery Fund	146,000
	186,582
Payments (purchase of books etc.)	145,955
Balance on 31st December, 1988	£40,627

GRANT-IN-AID FUND FOR CULTURAL ORGANISATIONS

	£
Balance on 1st January, 1988	1,631
Payments	466
Balance on 31st December, 1988	£1,165

NATIONAL TOURING EXHIBITION SERVICE NON-VOTED ACCOUNT

	£
Balance on 1st January, 1988	325
Payments	—
Balance on 31st December, 1988	£325

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

	£
Balance on 1st January, 1988	2,039
Receipts from the Employment Guarantee Fund	—
	2,039
Payments on behalf of Sectoral Development Committee	242
Balance on 31st December, 1988	£1,797

PÁDRAIG Ó HUIGÍNÍN,
Accounting Officer.

DEPARTMENT OF THE TAOISEACH,
28th April, 1989.

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER 1988

	£
Receipts from Vote 47	372,128
Payments... ..	376,979
Balance at 31st December, 1988	<u>£4,851 (Dr.)</u>

PÁDRAIG Ó hUIGÍN,
Accounting Officer.

DEPARTMENT OF THE TAOISEACH,
28th April, 1989.

NATIONAL LOTTERY SUSPENSE ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1988

	£
Balance at 1st January, 1988	122,148
Receipts from Fund for distribution of surplus of National Lottery (Grant-in-Aid) Account (Vote 7)	<u>4,546,000</u>
	4,668,148
Payments (see Schedule)	<u>4,665,167</u>
Balance at 31st December, 1988	<u>£ 2,981</u>

SCHEDULE OF PAYMENTS FROM THE NATIONAL LOTTERY SUSPENSE ACCOUNT

	£	£
Arts Council		1,880,000
National Museum		
Current	516,000	
Capital	<u>178,933</u>	
		694,933
Cultural Organisations		
Chester Beatty Library	205,000	
Royal Hospital, Kilmainham	102,000	
National Touring Exhibition Service	39,597	
Irish Architectural Archive	20,000	
Archbishop Marsh's Library	6,000	
Irish Museum Trust	4,000	
International Centre for the Study of Preservation and Restoration of Cultural Property	2,726	
Irish Museum Association	<u>275</u>	
		379,598
Olympia Theatre		150,000
National Library		146,000
Irish National Ballet Co.		120,000
Hugh Lane Municipal Gallery		100,000
Gallery of Modern Art		100,000
Comhaltas Ceoltoiri Eireann		100,000
Municipal Theatre, Galway		95,000
Dublin Theatre Festival		90,000
Bishop's Palace, Limerick		80,000
Australian Bi-centennial Programme		
Micro-Filming Project	13,583	
Le Brocquy Exhibition	36,251	
Gold & Silver Exhibition	<u>28,388</u>	
		78,222
National Heritage Council		
Douglas Hyde, Interpretive Centre	20,000	
Knowth Excavations	15,000	
Tullyarvan Hill Projects	15,000	
Co. Heritage Centre, Roscommon	<u>10,680</u>	

Vote 3

	£	£
Roscrea Heritage Society	10,000	
Spanish Armada Comm. Society	2,500	
		73,180
Moss St. Centre		64,500
RHA/Gallagher Gallery		50,000
Triskel Arts Centre		40,000
Castletown House		33,269
National Concert Hall		30,587
Crafts Council of Ireland		30,000
Sculptors Society of Ireland		30,000
Gate Theatre		30,000
Theatre Workshop, Wexford		27,500
Letterkenny Arts Centre		27,393
Projects Arts Centre		25,000
Garner Lane Arts Centre		20,000
Irish Film Board		20,000
National Archives		19,660
Irish Manuscripts Commission		16,013
Crawford Municipal Gallery		15,000
Graffiti Theatre		15,000
Cork Film Festival		15,000
Dublin Film Festival		15,000
Theatre Royal, Waterford		10,000
Transport Museum Society		10,000
City Gallery, Limerick		10,000
Hawkswell Theatre		10,000
Belltable Arts Centre		9,574
Music Matters, Ballinasloe		4,000
Dublin Writers Centre		438
ISAIL Course		300
		<u>£4,665,167</u>

PÁDRAIG Ó hUIGÍN,
Accounting Officer.

DEPARTMENT OF THE TAOISEACH,
28TH APRIL, 1989.

ACCOUNT of the sum expended, in the year ended 31st December, 1988, 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 ...	6,000,000	5,825,655	174,345	—
A.2.—Consultancy Services	10,000	778	9,222	—
B.1.—Travelling and Incidental Expenses	329,000	210,807	118,193	—
B.2.—Office Machinery and other Office Supplies	1,401,000	1,317,531	83,469	—
B.3.—Office Premises Expenses	170,000	112,716	57,284	—
C.—Postal and Telecommunications Services	416,000	382,445	33,555	—
D.—Collection of Statistics	1,231,000	1,148,609	82,391	—
GROSS TOTAL	£ 9,557,000	8,998,541	558,459	—
			Surplus of Gross Estimate over Expenditure £558,459	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised £1,532	
E.—Appropriations in Aid	324,000	325,532		
NET TOTAL	£ 9,233,000	8,673,009	Total Surplus to be surrendered £559,991	

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 mainly to the postponement of the purchase of certain office equipment.
- B.3.—Saving was due to economy measures and some work not yet carried out.
- C.—Expenditure on postal services was less than anticipated.
- D.—The saving was due mainly to the expenditure necessary on Census of Services and on the collection of Agricultural Statistics being less than envisaged.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. European Economic Community receipts	256,000	264,823
2. Miscellaneous	68,000	60,709
	£324,000	£325,532

2. Receipts were lower than expected.

Vote 4

EXTRA REMUNERATION

Five officers received allowances ranging from £415 to £799 for duties as delegates at meetings abroad.

Seven officers received sums ranging from £477 to £1,360 for special duties.

Fifteen officers received sums ranging from £401 to £2,084 for performance of overtime. The total expenditure on overtime was £27,077 which represents an average payment of £258 to one hundred and five officers.

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

NOTES

A sum of £500 was paid in respect of an award made by the Equality Officer on 3 December 1987 (F.110/2/80).

This account includes expenditure of £16,924 in respect of an officer on loan without repayment to another Department.

Ex-gratia lump sums totalling £506 were made to seven officers of Assistant Principal and Principal and analogous grades in respect of certain outstanding adjudication awards. Amounts paid varied from £16 to £90 (E.157/14/86).

THOMAS P. LINEHAN,
Accounting Officer.

CENTRAL STATISTICS OFFICE,
28th April, 1989.

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 1988

	£
Receipts from Vote 47	228,167
Payments	229,139
Balance at 31st December, 1988	£972 (Dr.)

THOMAS P. LINEHAN,
Accounting Officer.

CENTRAL STATISTICS OFFICE,
28th April, 1989.

ACCOUNT of the sum expended, in the year ended 31st December, 1988, compared with the sum granted, for a grant (grant-in-aid) to An Chomhairle Ealaíon.

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

NOTE

In addition to the grant issued from the Vote, an extra amount of £125,000 was issued to An Chomhairle Ealaíon from the Vote for Increases in Remuneration and Pensions (No. 46).

PÁDRAIG Ó hUIGÍN, *Accounting Officer.*

DEPARTMENT OF THE TAOISEACH,
25th April, 1989.

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

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

Vote 6

NATIONAL GALLERY

ACCOUNT of the sum expended, in the year ended 31st December, 1988, 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 ...	565,000	538,960	26,040	—
B.1.—Travelling and Incidental Expenses	120,000	127,263	—	7,263
B.2.—Office Premises Expenses	80,000	74,770	5,230	—
C.—Postal and Telecommunications Services	11,000	16,073	—	5,073
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	£ 854,000	835,066	31,270	12,336
			Surplus of Gross Estimate over Expenditure £18,934	
			Deficiency in Appropriations in Aid realised £800	
Deduct—				
G.—Appropriations in Aid	Estimated 1,000	Realised 200		
NET TOTAL	£ 853,000	834,866	Net Surplus to be surrendered £18,134	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Savings arose due to vacancies not being filled under the Government embargo. Also the post of Director remained unfilled for a period of four months. In addition to the amount expended under this subhead, a sum of £6,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- B.1.—Expenditure was greater than expected due to the increased cost of essential materials.
- B.2.—Expenditure was less than expected.
- 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, two senior attendants, seventeen attendants, six temporary attendants, one service attendant and two cleaners received sums in respect of overtime varying from £463 to £7,292. The total amount paid to twenty-nine officers in respect of overtime was £63,305.

GRANTS-IN-AID ACCOUNT

	Purchase and Repair of Pictures	Conservation of Works of Art	Purchase of Books and Journals
	£	£	£
Balance from 1987	14,842	440	1,064
Grants-in-Aid, 1988	62,000	9,000	7,000
	76,842	9,440	8,064
Expenditure, 1988	76,830	7,530	8,054
Balance to 1989 £	12	1,910	10

RAYMOND KEAVENEY,
Accounting Officer.

NATIONAL GALLERY,
31st March, 1989.

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

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

Vote 7 OFFICE OF THE MINISTER FOR FINANCE
See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1988, 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 and grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances ... <i>Original</i> £10,995,000 <i>Less Supplementary</i> <u>600,000</u>	10,395,000	10,209,667	185,333	—
A.2.—Consultancy Services	465,000	445,125	19,875	—
B.1.—Travelling and Incidental Expenses <i>Original</i> £941,000 <i>Less Supplementary</i> <u>200,000</u>	741,000	723,386	17,614	—
B.2.—Office Machinery and other Office Supplies	646,000	657,152	—	11,152
B.3.—Office Premises Expenses	380,000	333,996	46,004	—
C.—Postal and Telecommunications Services	551,000	574,308	—	23,308
D.—Management of Prize Bonds	1,349,000	1,348,955	45	—
E.—Central Computing Service	1,240,000	1,239,301	699	—
F.—Information Technology Initiatives ... <i>Original</i> £800,000 <i>Less Supplementary</i> <u>100,000</u>	700,000	690,578	9,422	—
G.—Gaeleagras na Seirbhíse Poiblí	38,000	11,723	26,277	—
H.—Economic and Social Research Institute — Administration and General Expenses (Grant-in-Aid)... ..	1,120,000	1,120,000	—	—
I.—Institute of Public Administration (Grant-in-Aid)	1,138,000	1,138,000	—	—
J.—Grants for County Development Work	351,000	346,641	4,359	—
K.—Payment to Western Development Fund (Grant-in-Aid) <i>Original</i> £725,000 <i>Supplementary</i> <u>350,000</u>	1,075,000	1,075,000	—	—
L.—Repayment of Advances <i>Original</i> £300,000 <i>Supplementary</i> <u>2,751,000</u>	3,051,000	3,047,882	3,118	—
M.—Losses in respect of Certain Loans for Industrial Development Purposes Advanced by Industrial Credit Corporation PLC <i>Original</i> £2,474,000 <i>Supplementary</i> <u>1,390,000</u>	3,864,000	3,864,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant				
			Less than Granted	More than Granted			
	£	£	£	£			
N.—Fund for Distribution of surplus of National Lottery (Grant-in-Aid) ...	60,000,000	43,446,161	16,553,839	—			
O.—Civil Service Arbitration Board ...	20,000	13,155	6,845	—			
P.—Review Body on Higher Remuneration in the Public Sector ...	28,000	16,401	11,599	—			
Q.—Contribution to the Common Fund for Commodities							
<i>Original</i> £200,000							
<i>Less Supplementary</i> 200,000	—	—	—	—			
GROSS TOTAL							
<i>Original</i> £83,761,000	87,152,000	70,301,431	16,885,029	34,460			
<i>Supplementary</i> 3,391,000 £							
			Surplus of Gross Estimate over Expenditure £16,850,569				
	<u>Estimated</u>	<u>Realised</u>	Surplus of Appropriations in Aid realised £2,946				
R.—Appropriations in Aid	970,000	972,946					
NET TOTAL			Total Surplus to be surrendered £16,853,515				
<i>Original</i> £82,791,000	86,182,000	69,328,485					
<i>Supplementary</i> 3,391,000 £							

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.3.—The saving was mainly due to reduced expenditure on energy costs as a result of centralisation of office locations.

G.—Is é cúis go príomha leis an sábhailt ná laghdú ar fhostú muinteoiri pairt-aimsire maille le laghdú ar chostaisi éagsúla eile.

J.—In addition to the amount expended under this subhead, a sum of £6,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).

N.—The saving arose because there were delays in expenditure by Departments operating lottery-funded programmes.

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

P.—The saving arose because the level of specialist assistance required was less than expected.

Vote 7

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from An Post and Bord Telecom Éireann	21,000	15,750
2. Receipts from computer services rendered by Central Computing Service	795,000	784,108
3. Recoupment of salaries, etc., of officers on secondment	56,000	84,541
4. Recoupment of certain travelling and subsistence expenses from the EEC, etc.	75,000	78,688
5. Miscellaneous	23,000	9,859
	<u>£970,000</u>	<u>£972,946</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.
3. The additional amount realised under this heading was due to an increase in the number of staff movements.
5. The deficit was due to the receipts for miscellaneous items being less than expected.

EXTRA REMUNERATION

Seventeen officers received sums ranging from £568 to £2,362 for roster duties.

Ten officers received sums varying from £427 to £4,294 for performance of higher duties.

Thirteen officers received allowances ranging from £409 to £1,450 in respect of duties as delegates at meetings abroad.

One officer received a gratuity of £2,500 in respect of extra attendance.

One hundred and eighty-nine officers in all received sums in respect of overtime. Eighty-one of these received amounts ranging from £405 to £5,468.

The total amount paid in respect of overtime was £147,820, (of which £7,411 was recouped from Vote 16).

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

NOTES

Ex-gratia lump sums totalling £14,550 were paid to one hundred and sixty-one officers of Assistant Principal and Principal Officer grades in respect of certain outstanding adjudication awards. Amounts paid varied from £80 to £95 (E.157/14/86).

This Account includes the sum of £30,997 in respect of an Irish Staff Member with the European Institute of Public Administration.

Two Principal Officers received sums of £778 and £560 in respect of membership of the Legal Aid Board. This Account includes expenditure of £19,227 in respect of staff on loan without repayment to other Departments.

Ex-gratia payments amounting to £289 were made to eight officers in respect of loss and damage to personal property in the course of official duties (E.109/41/41).

A sum of £80 was written off in respect of payments for private telephone calls made prior to 1984 which are irrecoverable (Per/Gen.386).

A sum of £290 was written off in respect of travel expenses overpayments which are irrecoverable.

A Gestetner 227 offset printer and a Gestetner OE-3 platemaker, which were surplus to the requirements of the Department of Foreign Affairs, were transferred without payment to the Department of Finance.

The following equipment was transferred without payment to the Office of the Attorney General — one Wordplex 80-3 standalone wordprocessor and printer and one Wordplex 90-5 wordprocessor with three screens and one printer.

In addition to the grants-in-aid issued from the Vote, extra amounts of £46,100 and £59,000, respectively, were issued to the Economic and Social Research Institute and to the Institute of Public Administration from the Vote for Increases in Remuneration and Pensions (No. 46).

Vote 7

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS ETC., ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1988.

Commission or Committee	Year of Appointment	Total expenditure to 31st December, 1988
Civil Service Arbitration Board	1950/51	£ 334,951
Review Body on Higher Remuneration in the Public Sector	1969/70	560,218

S. P. CROMIEN,
Accounting Officer.

DEPARTMENT OF FINANCE,
28th April, 1989.

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, 1988

Grant-in-Aid, 1988 (Subhead N)	£ 43,446,161
Payments (see Schedule)	43,446,161
Balance at 31st December, 1988	<u>Nil</u>

SCHEDULE

	£
Department of the Taoiseach	4,546,000
Office of Public Works	1,800,000
Department of the Environment	6,130,000
Department of Education	21,724,000
Roinn na Gaeltachta	857,500
Department of Foreign Affairs	329,336
Vote for International Co-operation	800,000
Department of Social Welfare	850,000
Department of Health	6,409,325
	<u>£43,446,161</u>

S. P. CROMIEN,
Accounting Officer.

DEPARTMENT OF FINANCE,
28th April, 1989.

Vote 7

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER 1988

	£
Receipts from Vote 47	901,338
Payments	994,531
Balance at 31st December, 1988	£93,193 (Dr.)

S. P. CROMIEN,
Accounting Officer.

DEPARTMENT OF FINANCE,
28th April, 1989.

WESTERN DEVELOPMENT FUND

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1988

Receipts	Payments
£	£
Balance at 1st January, 1988 ... 789	Grants (see schedule) ... 730,352
Grant-in-Aid (Subhead K) ... 1,075,000	
Repayments ... 112,338	Balance at 31st December, 1988 457,775
£1,188,127	£1,118,127

NOTE

A Company in respect of which a repayable advance of £25,093 was outstanding at 31st December, 1988 is in liquidation.

S. P. CROMIEN,
Accounting Officer.

DEPARTMENT OF FINANCE,
28th April, 1989.

GRANTS

	£
Michael & Francis O'Reilly, Moherreagh, Ballyconnell, Co. Cavan	10,000
Harrisgrove Ltd., T/A National Harvesting, Swanlinbar, Co. Cavan	34,800
Noel Quinn, Meenavoy, Ballybofey, Co. Donegal	14,400
Westrail Tuam Ltd., Tuam, Co. Galway	9,113
I.R.D. (Waterville) Ltd., Waterville, Co. Kerry	7,500
Blennerville Windmill Co. Ltd., Tralee, Co. Kerry	25,000
Lough Rynn Estates Ltd, Mohill, Co. Leitrim	28,196
Manannan Marine Farm Ltd., Newport, Co. Mayo	19,236
Connaught Optical Company Ltd., Castlebar, Co. Mayo	6,000
Irish Productivity Centre (Mayo Pilot Study)	6,250
Matthew Tivnan, Cournameeltha, Boyle, Co. Roscommon	24,394
North West Fur Farm Ltd., Tubbercurry, Co. Sligo	13,719
Sligo Market Yard Craft Centre, Sligo	16,607
Cork County Council	15,659
Miscellaneous small grants (under £5,000)	499,478
Total Payments from Fund	£730,352

REPAYABLE ADVANCE OUTSTANDING AT 31ST DECEMBER, 1988

Ballybay Tanners Limited, Ballybay, Co. Monaghan (in liquidation)	£ £25,093
--------------------------------------------------------------------------	--------------

VALUE OF COMPUTER TIME RENDERED TO OTHER PUBLIC DEPARTMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1988 WITHOUT REPAYMENT

Number of Vote	Department, etc.	Amount
		£
4	Central Statistics Office	458,239
8	Comptroller and Auditor General	222
10	Public Works and Buildings	1,736
16	Valuation and Ordnance Survey	2,243
17	Civil Service Commission	4,325
20	Office of the Minister for Justice	70,639
26	Environment	202,639
27	Office of Minister for Education	109,352
31	Marine	693
33	Agriculture and Food	64,143
34	Labour	23,787
35	Industry and Commerce	4,795
36	Tourism and Transport	22
37	Communications	2,510
38	Defence	56,265
40	Foreign Affairs	129,498
42	Social Welfare	8,313
43	Health	16,789
44	Energy	387
45	Forestry	34,177
		£1,190,774

Vote 8 COMPTROLLER AND AUDITOR GENERAL

ACCOUNT of the sum expended, in the year ended 31st December, 1988, 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 ...	1,364,000	1,337,548	26,452	—
B.1.—Travelling and Incidental Expenses	96,000	98,707	—	2,707
B.2.—Office Premises Expenses	3,000	3,039	—	39
C.—Postal and Telecommunications Services	7,000	5,914	1,086	—
GROSS TOTAL	£ 1,470,000	1,445,208	27,538	2,746
			Surplus of Gross Estimate over Expenditure £24,792	
	Estimated	Realised	Surplus of Appropriations in Aid realised £8,810	
D.—Appropriations in Aid	123,000	131,810		
NET TOTAL	£ 1,347,000	1,313,398	Total Surplus to be surrendered £33,602	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.2.—In addition to the amount expended under this subhead an amount of £11,000 was received from Subhead F of Vote 7 in respect of Information Technology Initiatives.
C.—Expenditure on postal and telephone services was less than expected.

APPROPRIATIONS IN AID

The surplus was mainly due to audit fees provided for in previous years being received in 1988.

NOTE

Ex-gratia lump sums totalling £1,434 were paid to eighteen officers of Deputy Director of Audit and Senior Auditor grades in respect of certain outstanding adjudication awards. Amounts paid varied from £34 to £90 (E.157/14/86).

PATRICK GRAHAM,
Accounting Officer.

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL,
24th January, 1989.

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-Reachtaire Cuntas agus Ciste.

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER 1988

PATRICK GRAHAM,
Accounting Officer.

H

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, 1988, 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 ...	84,559,000	81,204,761	3,354,239	—
A.2.—Consultancy Services	280,000	72,288	207,712	—
B.1.—Travelling and Incidental Expenses	4,658,000	4,446,296	211,704	—
B.2.—Office Machinery and other Office Supplies	7,499,000	7,439,979	59,021	—
B.3.—Office Premises Expenses	1,667,000	1,911,934	—	244,934
C.—Postal and Telecommunications Services	8,125,000	7,638,826	486,174	—
D.—Machinery and Equipment for Security Printing and Stamping	400,000	321,587	78,413	—
E.—Motor Vehicles	610,000	551,085	58,915	—
F.—Law Charges, Fees and Rewards ...	1,970,000	2,085,634	—	115,634
G.—Compensation and Losses	1,000	141,362	—	140,362
H.—Subscriptions to International Organisations	28,000	27,308	692	—
GROSS TOTAL	£ 109,797,000	105,841,060	4,456,870	500,930
			Surplus of Gross Estimate over Expenditure £3,955,940	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised £268,202	
I.—Appropriations in Aid	14,057,000	14,325,202	Total Surplus to be surrendered £4,224,142	
NET TOTAL	£ 95,740,000	91,515,858		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—One consultancy project was postponed and the cost of a completed project was less than the amount provided.
- B.3.—Excess was due to the fitting out of new offices for staff who had to be relocated at short notice and higher than expected maintenance costs.
- C.—Savings due mainly to a lower charge than anticipated for Telecommunications Services.
- D.—Some machinery provided for was not purchased.
- E.—New vehicles were purchased in 1987 which resulted in savings being effected in repair and maintenance costs.

F.—As a result of the additional tax collected under the Tax Incentive Scheme, the amounts payable to external solicitors was greater than anticipated.

G.—(1) Compensation of £20,320 and legal costs of £349 were paid in respect of seven cases involving accidents with official cars.

(2) Compensation of £23,969 with £2,228 legal costs was awarded in eight cases in respect of incorrectly seized goods.

(3) Compensation of £82,995 with costs of £11,271 was paid in respect of eight legal actions taken against the Revenue Commissioners.

(4) A sum of £230 was written off in respect of cash shortages.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts for services relating to pay-related Social Insurance Scheme	9,650,000	9,650,000
2. Receipts for printing services relating to Social Insurance	100,000	100,000
3. Receipts for printing services relating to An Post and the Department of Communications	20,000	18,003
4. Moneys received for special attendance of officers	1,900,000	1,901,760
5. Fines, forfeitures, law costs recovered	1,600,000	1,602,403
6. Proceeds of customs sales	380,000	667,420
7. Recoupment of certain travel costs from the EEC	100,000	75,998
8. Recoupment of salaries, etc. of officers on secondment	90,000	87,062
9. Payment received for collection of lighthouse dues	12,000	23,300
10. Bill of entry receipts	20,000	27,531
11. Receipts from sale of official cars	10,000	500
12. Statistical returns	5,000	7,049
13. Miscellaneous	170,000	164,176
	<u>£14,057,000</u>	<u>£14,325,202</u>

6. Receipts vary with the quantity of seizures sold and the prices realised.

7. Receipts are variable and cannot be closely estimated.

9. Includes payment for 1987.

10. Receipts vary with demand.

12. Receipts vary with demand.

Vote 9

EXTRA REMUNERATION

Twenty-four members of the Customs and Excise staff received allowances varying from £926 to £3,192 while engaged on investigation duty.

Six members of the Investigation Unit, Anti-Evasion Branch, each received allowances of £194 while engaged on audit duty.

Two hundred and ninety-three members of the Customs and Excise staff received Night Duty Allowance varying from £400 to £1,942.

One hundred and seventy-five members of Customs and Excise staff received Shift Allowance varying from £408 to £969.

Seven Executive Officers, four Staff Officers, fifty-five Clerical Officers, thirty-six Clerical Assistants, three Paperkeepers, thirteen Messengers, one Cleaner, one Surveyor of Customs and Excise, ten Higher Officers of Customs and Excise, eleven Officers of Customs and Excise, twenty-five Assistant Officers of Customs and Excise, one Departmental Clerical Assistant of Customs and Excise and one Legal Staff Officer received allowances varying from £401 to £3,049 for performing extra duties. Fifteen members of the industrial staff in the Stamping Branch received allowances varying from £534 to £4,637 in respect of productivity, machine work etc.

Nine hundred and eighty-four members of the Customs and Excise staff, five hundred and fifty-nine members of the Taxes staff, nine hundred and three members of the General Service staff, and thirty-six members of the Stamping Branch staff received amounts varying from £401 to £10,878 in respect of overtime, allowances and/or rewards for the detection of smuggling and other Revenue evasions, etc.

Nine Messengers and one Clerical Officer received allowances varying from £535 to £2,913 for performing higher duties.

The total amount paid in respect of overtime was £4,538,472 and the total number of staff engaged on overtime was three thousand, seven hundred and forty.

NOTES

The cost of Revenue staff on loan to other Departments without recoupment was £17,216.

Ex-gratia lump sums totalling £16,506 were paid to two hundred officers of Assistant Principal and Principal Officer and analogous grades in respect of certain outstanding adjudication awards. Amounts paid varied from £80 to £90 (E.157/14/86).

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

- (1) £448 in respect of fourteen cases of damage to property while on official duty (E.2726, E.3795).
- (2) £1,230 in respect of ten claims for medical expenses incurred following accidents on duty (E.109/83/67, E.3794, E.3798).

OFFICE OF THE REVENUE COMMISSIONERS,
28th April, 1989.

P. F. CURRAN,
Accounting Officer.

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-Reachtair Cuntas agus Ciste.

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1988

	£
Receipts from Vote 47	5,822,573
Payments	5,665,508
Balance at 31st December, 1988	£157,065

P. F. CURRAN,
Accounting Officer.

OFFICE OF THE REVENUE COMMISSIONERS,
28th April, 1989.

Vote 9

VALUE OF COMPUTER WORK DONE FOR OTHER PUBLIC DEPARTMENTS DURING THE YEAR ENDED
31ST DECEMBER, 1988, WITHOUT REPAYMENT

Number of Vote	Department/Office	Amount
		£
7 (Part)	Pay Master General	2,292
20	Justice	1,266
26	Environment	7,594
27	Education	33,970
34	Labour	121
35	Industry and Commerce	949
38	Defence	1,285
40	Foreign Affairs	58
42	Social Welfare	207
43	Health	1,973
	TOTAL £	49,715

ACCOUNT of the sum expended, in the year ended 31st December, 1988, compared with the sum granted, for the salaries and expenses of the Office of Public Works and for services administered by that Office including the Stationery Office as part of the Government Supplies Agency.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances ...				
<i>Original</i> £13,866,000				
<i>Less Supplementary</i> 321,000				
	13,545,000	13,516,659	28,341	—
A.2.—President's Household Staff: Wages and Allowances ...	86,000	86,610	—	610
A.3.—Consultancy Services ...				
<i>Original</i> £40,000				
<i>Less Supplementary</i> 10,000				
	30,000	29,907	93	—
B.1.—Travelling and Incidental Expenses...	1,425,000	1,529,802	—	104,802
B.2.—Office Machinery and other Office Supplies ...	432,000	482,089	—	50,089
B.3.—Office Premises Expenses ...				
<i>Original</i> £855,000				
<i>Less Supplementary</i> 455,000				
	400,000	387,145	12,855	—
C.—Postal and Telecommunications Services				
<i>Original</i> £706,000				
<i>Less Supplementary</i> 15,000				
	691,000	722,698	—	31,698
D.—Purchase of Sites and Buildings ...				
<i>Original</i> £250,000				
<i>Supplementary</i> 239,000				
	489,000	611,956	—	122,956
E.—New Works, Alterations and Additions				
<i>Original</i> £23,200,000				
<i>Supplementary</i> 516,000				
	23,716,000	23,170,423	545,577	—
F.1.—Maintenance and Supplies ...				
<i>Original</i> £14,195,000				
<i>Supplementary</i> 937,000				
	15,132,000	15,363,614	—	231,614
F.2.—Government Supplies Agency ...	9,873,000	10,036,252	—	163,252
F.3.—Rents, Rates etc. ...				
<i>Original</i> £19,000,000				
<i>Less Supplementary</i> 636,000				
	18,364,000	18,179,099	184,901	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
F.4.—Fuel, Electricity, Water, Cleaning Materials, etc.				
<i>Original</i>	£804,000			
<i>Supplementary</i>	450,000			
	1,254,000	1,261,115	—	7,115
G.—Parks	3,758,000	3,778,405	—	20,405
H.—Inland Waterways				
<i>Original</i>	£2,279,000			
<i>Supplementary</i>	94,000			
	2,373,000	2,424,868	—	51,868
I.—Wildlife Service				
<i>Original</i>	£790,000			
<i>Less Supplementary</i>	50,000			
	740,000	756,111	—	16,111
J.—National Monuments	3,476,000	3,552,793	—	76,793
K.—State Harbours				
<i>Original</i>	£1,779,000			
<i>Less Supplementary</i>	79,000			
	1,700,000	1,685,406	14,594	—
L.1.—Arterial Drainage—Surveys				
<i>Original</i>	£250,000			
<i>Less Supplementary</i>	20,000			
	230,000	259,931	—	29,931
L.2.—Arterial Drainage—Construction Works... ..				
<i>Original</i>	£4,300,000			
<i>Supplementary</i>	132,000			
	4,432,000	4,382,636	49,364	—
L.3.—Arterial Drainage—Maintenance				
<i>Original</i>	£3,500,000			
<i>Supplementary</i>	164,000			
	3,664,000	3,587,774	76,226	—
M.—Purchase and Maintenance of Engineering Plant and Machinery and Stores				
<i>Original</i>	£1,328,000			
<i>Less Supplementary</i>	146,000			
	1,182,000	1,181,185	815	—

Vote 10

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GROSS TOTAL				
Original £106,192,000				
Supplementary 800,000 £				
	106,992,000	106,986,478	912,766	907,244
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £5,522	
Deduct—				
N.—Appropriations in Aid				
Original £7,644,000				
Supplementary 799,000				
	8,443,000	9,741,111	Surplus of Appropriations in Aid realised £1,298,111	
NET TOTAL				
Original £98,548,000				
Supplementary 1,000				
	98,549,000	97,245,367	Total Surplus to be surrendered £1,303,633	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Proceeds from the sale of certain properties to the value of £1,153,921 were paid over to the Exchequer in the year of account.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—In addition to the amount expended under this subhead a sum of £367,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- A.2.—In addition to the amount expended under this subhead a sum of £3,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- B.1.—It was necessary to clear before 31st December 1988 all outstanding claims from staff involved in services being transferred to other Departments from 1st January 1989.
- B.2.—Expenditure on computer equipment, photocopying and requisite materials was greater than expected.
- D.—Expenditure on acquisition of property for conservation purposes was greater than expected.
- E.—Details of expenditure are at page 34.
- F.1.—In addition to the amount expended under this subhead a sum of £163,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46). The value of stocks held at the Central Building Maintenance Workshops at 31st December 1988 amounted to £500,000 approximately. Details of expenditure, Department by Department, are at page 35.
- F.2.—In addition to the amount expended under this subhead a sum of £27,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46). Details of expenditure, Department by Department, are at page 36. The approximate value of stocks held by the Government Supplies Agency at the 31st December 1988 was as follows:—

	£
Paper etc.....	1,700,000
Furniture etc.....	1,000,000
Clothing materials etc.....	4,500,000

This statement does not include the value of publications in stock nor paper held by Contractors for printing and binding. Neither does it include the value of materials held by Contractors for the manufacture of uniforms.

- F.3.—Details of expenditure, Department by Department, are at page 37.

- G.—In addition to the amount expended under this subhead a sum of £166,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).

- H.—In addition to the amount expended under this subhead a sum of £45,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- I.—In addition to the amount expended under this subhead a sum of £11,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- J.—In addition to the amount expended under this subhead a sum of £124,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- K.—In addition to the amount expended under this subhead a sum of £44,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- L.1.—Certain Cost Benefit and Environmental Assessment Studies progressed faster than expected. In addition to the charge against the subhead engineering stores were supplied and services rendered to the value of £30,175.
- L.2.—In addition to the charge against the subhead there were Engineers' salaries and travelling expenses, engineering stores supplied and services rendered by plant and machinery to the following values:—
- | | |
|----------------------------|---------|
| Catchment Drainage Scheme: | £ |
| — Boyle/Bonet | 533,383 |
| — Monaghan Blackwater | 393,225 |
- L.3.—In addition to the amount expended under this subhead a sum of £120,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- M.—In addition to the amount expended under this subhead a sum of £24,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46). The value of stocks held at the Central Engineering Workshops at 31 December 1988 amounted to £1,064,000, approximately.

APPROPRIATIONS IN AID

			Estimated	Realised
			£	£
1. Rents (including receipts from lettings of fishing rights, etc.)	...	...	1,100,000	1,046,064
2. Charges at state harbours	<i>Original</i>	£1,620,000		
	<i>Supplementary</i>	250,000		
			1,870,000	2,518,566
3. Sales of property	...	...	250,000	464,451
4. Recoveries by Government Supplies Agency for services carried out on repayment basis	...	...	1,800,000	1,379,502
5. Recoveries for services (other than those by the Government Supplies Agency) carried out on repayment basis	<i>Original</i>	£1,800,000		
	<i>Supplementary</i>	250,000		
			2,050,000	2,980,393
6. Fees, etc., in connection with the operation of the Local Loans Fund			50,000	2,796
7. Charges at Parks	<i>Original</i>	£326,000		
	<i>Supplementary</i>	50,000		
			376,000	365,299
8. Charges at National Monuments	<i>Original</i>	£290,000		
	<i>Supplementary</i>	60,000		
			350,000	345,092

Vote 10

		<u>Estimated</u>	<u>Realised</u>
		£	£
9. Charges for use of Inland Waterways		14,000	17,001
10. Miscellaneous, including sales of produce and surplus stores, hire of plant, etc.			
	<i>Original</i>	£394,000	
	<i>Supplementary</i>	189,000	
		583,000	602,555
11. Recoveries from County Councils in respect of maintenance of arterial drainage works and of coast protection works etc.		—	19,392
	TOTAL		
	<i>Original</i>	£7,644,000	
	<i>Supplementary</i>	799,000	
		£8,443,000	£9,741,111

2. Receipts in respect of usage of Dunlaoghaire Harbour were greater than expected mainly owing to the recovery of arrears and the introduction of an additional ferry service.
3. Certain sales were completed sooner than expected.
4. Mainly due to a reduction in spending by Departments on some services provided by the G.S.A.
5. The value of services provided, particularly in relation to the Social Insurance Fund, was greater than expected and some refunds were received which were due in previous years.
6. Applications for loans were less than expected.
9. Activity on the River Shannon was greater than anticipated.
10. Receipts under this heading are difficult to forecast accurately as they invariably include many non-recurring items which could not have been provided for.
11. Amounts due in previous years were received in the year of account.

EXTRA REMUNERATION

Seventy-six officers received overtime payments in excess of £400 with amounts paid varying between £401 and £5,383. Overtime was paid to one hundred and thirty-two officers in all at a total cost of £123,496.

NOTES

1. This account includes expenditure of £10,589 in respect of staff on loan, without repayment, to other Departments.
2. A total of £312,382 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 £50 were lodged in court in six cases. (E.112/8/88; E.112/16/88; E.112/10/88; E.112/31/87; E.112/11/88; E.112/25/88; E.112/18/88; E.112/19/88; E.112/19/87; E.112/22/87; E.112/29/87; E.112/39/86; E.112/26/86).
3. Sums totalling £182,025 were paid in settlement of claims for personal injuries on state property. In addition sums totalling £15 were lodged with the defence in two cases (S.102/34/80).
4. Sums totalling £15,377 were expended in settlement of claims for loss of or damage to personal property arising from the activities of this Office (S.102/2/84, E.109/41/41, S.102/1/74, S.102/34/80).
5. Payments totalling £11,345 were made in twelve cases of accidents involving State vehicles (S.48/3/47, S.43/3/47).
6. A total of £3,338 was paid *ex-gratia* on foot of five claims for damage caused by arterial drainage works. Payments totalling £9,181 were made in four cases of accidental loss and damage (S.59/1/68 and S.102/7/49).

7. Five cases of malicious damage gave rise to expenditure amounting to £1,046 (S.200/9/45).
8. Losses of stores to an estimated value of £65,932 were written off (S.102/37/82; S.102/3/85, S.49/3/78).
9. Losses by theft to an estimated value of £9,273 were written off (S.102/37/82, S.102/13/82).
10. Claims amounting to £21,055 were written off or waived (S.55/3/55, S.55/2/75, S.55/7/47, S.102/11/87, S.55/11/44).
11. An amount of £4,104 was recouped to the Department of Foreign Affairs in respect of expenditure relating to war damage in an embassy abroad (S.2/12/74).
12. A payment of £480 arose out of an incorrect interment in Grangegorman Military Cemetery (Department of Finance sanction dated 4 May, 1988).
13. Expenditure in the year of account on services provided on a repayment basis included £1.9m on Prison Projects, £1.2m on Fishery Harbour Centres and £0.3m on the Telecommunications Development Programme.
14. Expenditure of £300,891 was incurred on projects in the year of account on a repayment basis by the Department of An Taoiseach ex National Lottery.
15. Free copies of official publications valued at £4,223 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).
16. *Ex-gratia* lump sums totalling £22,954 were paid to ninety-seven officers of various grades in respect of certain outstanding adjudication awards. Amounts paid varied from £21 to £308 (E.157/14/86, E.166/18/84 and E.35/2/55).

JOHN F. MAHONY,
Oifigeach Cuntasaiochta.

OIFIG NA N-OIBREACHA POIBLÍ,
27 Aibreán, 1989.

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

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, 1988

Service	Balance at 1st January, 1988	Receipts, 1988	Payments, 1988	Balance at 31st December, 1988
	£	£	£	£
Marine Works (Ireland) Act, 1902 — Maintenance Fund	Nil	2,281 (a)	2,281	Nil
Commissioners of Public Works in Ireland (Acceptance of Trusteeship) Act, 1978 — Barretstown Castle Trust	6,747	24,447	46,606	(dr.) 15,412

(a) Includes a subvention of £330 from the Vote (F.53/1/37).

OIFIG NA N-OIBREACHA POIBLÍ,
27 Aibreán, 1989.

JOHN F. MAHONY,
Oifigeach Cuntasaiochta.

NATIONAL LOTTERY SUSPENSE ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1988

	£
Receipts from Fund for distribution of surplus of National Lottery (Grant-in-Aid) Account (Vote 7)	1,800,000
Payments (see schedule)	1,701,497
Balance at 31st December, 1988	£98,503

Vote 10

SCHEDULE OF PAYMENTS FROM THE NATIONAL LOTTERY SUSPENSE ACCOUNT

	£
Custom House stonework restoration	1,000,264
National Library refurbishment	311,671
Kilmainham Jail restoration	239,017
Casino, Marino — landscaping	123,205
Holy Trinity Church, Dublin Castle — restoration	27,340
	<hr/>
	£1,701,497

JOHN F. MAHONY,
Oifigeach Cuntasíochta.

OIFIG NA N-OIBREACHA POIBLÍ,
26 BEALTAINÉ, 1989.

NATIONAL LOTTERY SUSPENSE ACCOUNT NATIONAL HERITAGE COUNCIL

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1988

	£
Receipts from Fund for distribution of surplus of National Lottery (Grant-in-Aid) Account (Vote 7)	Nil
Payments: National Heritage Council—Expenses	35,913
	<hr/>
Balance at 31st December, 1988	£35,913 (<i>Dr.</i>)

NOTE: The National Heritage Council has a separate allocation of funds from the National Lottery.

JOHN F. MAHONY,
Oifigeach Cuntasíochta.

OIFIG NA N-OIBREACHA POIBLÍ,
24 Iúil, 1989.

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1988

	£
Balance at 1st January, 1988	277,577 (<i>Dr.</i>)
Receipts from Vote 47	3,728,104
Receipts from Department of Labour under the Redundancy Payments Act	205,123
	<hr/>
	3,655,650
Payments	4,105,527
	<hr/>
Balance at 31st December, 1988	£449,877 (<i>Dr.</i>)

JOHN F. MAHONY,
Oifigeach Cuntasíochta.

OIFIG NA N-OIBREACHA POIBLÍ,
27 Aibreán, 1989.

E. NEW WORKS, ALTERATIONS AND ADDITIONS

Project	Vote	Expenditure
	£	£
Dublin Castle: Reconstruction of Blocks 8, 9 and 10	1,800,000	2,073,261
Dublin Castle: Upper Yard Development including new Conference Centre	6,350,000	7,037,113
Garda Stations	4,500,000	4,797,583
Templemore Garda Training College	500,000	193,030
Employment Exchanges	4,285,000	790,963
Tralee Government Offices	700,000	880,184
Registry of Deeds: Stonework restoration	360,000	321,866
Leinster House: Improvements to North Wing	700,000	414,017
Garda Headquarters, Phoenix Park, Phase 2	250,000	306,888
Marine Works	400,000	173,415
Other Projects	3,355,000	6,182,103
	<hr/>	<hr/>
	23,200,000	23,170,423
<i>Supplementary</i>	516,000	—
	<hr/>	<hr/>
TOTAL	£23,716,000	£23,170,423

SERVICE SUPPLIED TO OTHER DEPARTMENTS

F.1.—MAINTENANCE AND SUPPLIES

Departments, etc.	Vote	Expenditure
	£	£
President	276,000	332,558
Oireachtas	328,000	393,983
Taoiseach	922,000	976,925
Finance	901,000	812,514
Comptroller and Auditor General	4,000	4,321
Revenue	1,699,000	1,848,760
Office of Public Works	1,362,000	1,826,858
Ombudsman	22,000	20,706
Justice	3,646,000	3,974,372
Environment	220,000	243,654
Education	495,000	550,183
Marine	25,000	59,807
Gaeltacht	6,000	7,205
Agriculture and Food	808,000	897,886
Labour	244,000	169,367
Industry and Commerce	205,000	260,219
Tourism and Transport	159,000	158,843
Communications	133,000	60,722
Defence	358,000	337,947
Foreign Affairs	1,290,000	1,231,575
Social Welfare	740,000	893,175
Health	141,000	107,575
Energy and Forestry	211,000	194,459
<i>Supplementary</i>	14,195,000 937,000	15,363,614 —
TOTAL	£15,132,000	£15,363,614

Vote 10

SERVICE SUPPLIED TO OTHER DEPARTMENTS F.2.—GOVERNMENT SUPPLIES AGENCY

Departments, etc.	Printing and Binding		Paper and Publications		Other Services	
	Vote	Expenditure	Vote	Expenditure	Vote	Expenditure
	£	£	£	£	£	£
President	4,000	1,717	1,000	964	27,000	49,103
Oireachtas	1,100,000	1,141,927	320,000	263,597	36,000	61,608
Taoiseach	135,000	152,274	266,000	219,236	88,000	56,069
Finance	154,000	96,962	143,000	117,976	64,000	47,573
Comptroller and Auditor General	20,000	6,627	4,000	3,215	5,000	2,345
Revenue	630,000	497,948	955,000	787,255	154,000	133,898
Office of Public Works ...	95,000	852,022	328,000	270,349	775,000	437,751
Ombudsman	5,000	—	10,000	8,358	12,000	5,732
Justice	285,000	251,393	237,000	195,448	55,000	182,020
Environment	80,000	64,094	70,000	57,541	36,000	41,920
Education	161,000	252,505	151,000	124,405	73,000	57,464
Marine	10,000	40,913	25,000	20,573	24,000	74,735
Gaeltacht	6,000	929	7,000	5,786	5,000	63,359
Agriculture and Food ...	150,000	150,916	370,000	305,065	190,000	113,624
Labour	70,000	37,532	100,000	82,294	24,000	25,972
Industry and Commerce ...	150,000	150,645	120,000	99,010	24,000	29,459
Tourism and Transport ...	15,000	13,369	5,000	4,179	5,000	10,420
Communications	50,000	114	50,000	41,147	12,000	9,482
Defence	120,000	89,129	25,000	20,573	59,000	57,235
Foreign Affairs	550,000	710,990	270,000	222,450	83,000	232,071
Social Welfare	270,000	368,365	320,000	263,597	36,000	101,158
Health	60,000	77,939	88,000	72,650	19,000	33,760
Energy and Forestry	30,000	22,370	35,000	28,931	17,000	14,215
TOTAL	£ 4,150,000	4,980,680	3,900,000	3,214,599	1,823,000	1,840,973

The apportionment of expenditure to various Departments under Subheads F.1 and F.2 is based on estimated use of the services.

SERVICE SUPPLIED TO OTHER DEPARTMENTS

F.3.—RENT, RATES, ETC.

Departments etc.	Vote	Expenditure
	£	£
President	—	—
Oireachtas	20,000	16,000
Taoiseach	763,000	921,270
Finance	1,253,000	1,026,146
Comptroller and Auditor General	—	—
Revenue	4,446,000	3,904,229
Office of Public Works	1,165,000	1,035,860
Ombudsman	61,000	72,251
Justice	2,549,000	2,635,182
Environment	476,000	531,058
Education	459,000	418,500
Marine	1,000	2,195
Gaeltacht	55,000	48,811
Agriculture and Food	621,000	719,681
Labour	620,000	121,709
Industry and Commerce	371,000	396,561
Tourism and Transport	118,000	105,244
Communications	300,000	212,255
Defence	139,000	129,194
Foreign Affairs	3,026,000	3,239,722
Social Welfare	2,083,000	2,147,937
Health	135,000	148,796
Energy and Forestry	339,000	346,498
<i>Less Supplementary</i>	19,000,000 636,000	18,179,099 —
TOTAL	£18,364,000	£18,179,099

ACCOUNT of the sum expended, in the year ended 31st December, 1988, 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 ...	978,000	949,864	28,136	—
B.1.—Travelling and Incidental Expenses	121,000	127,779	—	6,779
B.2.—Office Premises Expenses	80,000	71,577	8,423	—
C.—Postal and Telecommunications Services	28,000	22,031	5,969	—
D.—Apparatus and Chemical Equipment	230,000	255,240	—	25,240
GROSS TOTAL	£ 1,437,000	1,426,491	42,528	32,019
			Surplus of Gross Estimate over Expenditure £10,509	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>	Surplus of Appropriations in Aid realised £993	
E.—Appropriations in Aid	32,000	32,993		
NET TOTAL	£ 1,405,000	1,393,498	Total Surplus to be surrendered £11,502	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount expended under this subhead, a sum of £24,900 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- B.1.—The excess was due to the payment of a compensation award.
- B.2.—The saving was due to heat, light, fuel, furniture and fittings costs being lower than anticipated.
- C.—The saving was due to expected payment not arising until 1989.
- D.—The original allocation for this subhead proved to be inadequate.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts for various analyses, examinations, tests, etc.	14,000	15,428
2. Recoupment of certain travelling expenses	18,000	17,565
	£32,000	£32,993

1. Receipts in respect of these items are difficult to estimate accurately.

EXTRA REMUNERATION

One officer received an allowance of £662 for duties as a delegate at meetings abroad. Two officers in all received sums in respect of overtime. One of these received the amount of £1,646 which was refundable in full from the Department of Agriculture. The total amount paid in respect of overtime was £1,833.

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

S. P. CROMIEN,
Accounting Officer.

DEPARTMENT OF FINANCE,
26th April, 1989.

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-Reachtaire Cuntas agus Ciste.

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1988

	£
Receipts from Vote 47	139,144
Payments	139,144
Balance at 31st December, 1988	<u>Nil</u>

S. P. CROMIEN,
Accounting Officer.

DEPARTMENT OF FINANCE,
26th April, 1989.

Vote 12

SECRET SERVICE

ACCOUNT of the sum expended, in the year ended 31st December, 1988, compared with the sum granted, for Secret Service.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
Secret Service	£ 150,000	£ 90,906	£ 59,094	£ —

Surplus to be surrendered £59,094

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

The estimate is necessarily conjectural.

S. P. CROMIEN,
Accounting Officer.

DEPARTMENT OF FINANCE,
28th April, 1989.

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.

ACCOUNT of the sum expended, in the year ended 31st December, 1988, 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	2,902,000	3,005,791	—	103,791
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £141,000				
<i>Supplementary</i> 9,000	150,000	194,037	—	44,037
B.2.—Office Premises Expenses	29,000	27,392	1,608	—
C.—Postal and Telecommunications Services				
<i>Original</i> £61,000				
<i>Supplementary</i> 29,000	90,000	104,824	—	14,824
D.—Fees to Counsel				
<i>Original</i> £575,000				
<i>Supplementary</i> 505,000	1,080,000	1,068,021	11,979	—
E.—General Law Expenses				
<i>Original</i> £905,000				
<i>Supplementary</i> 720,000	1,625,000	1,441,663	183,337	—
F.—Defence of Public Servants	5,000	—	5,000	—
G.—Law Reform Commission (Grant-in-Aid)				
<i>Original</i> £235,000				
<i>Supplementary</i> 75,000	310,000	310,000	—	—
GROSS TOTAL				
<i>Original</i> £4,853,000				
<i>Supplementary</i> 75,000				
<i>Do.</i> 1,263,000	£ 6,191,000	6,151,728	201,924	162,652
			Surplus of Gross Estimate over Expenditure £39,272	
	Estimated	Realised	Surplus of Appropriations in Aid realised £34,293	
H.—Appropriations in Aid	65,000	99,293		
NET TOTAL				
<i>Original</i> £4,788,000				
<i>Supplementary</i> 75,000				
<i>Do.</i> 1,263,000	£ 6,126,000	6,052,435	Total Surplus to be surrendered £73,565	

Vote 13

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.1.—The original estimate for this subhead proved to be inadequate.
 B.2.—Expenditure on furniture and fittings was less than expected.
 C.—The original estimate for this subhead proved to be inadequate.
 E.—The saving occurred as a result of a substantial Bill of Costs not being furnished until 1989.
 F.—The provision is necessarily conjectural.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
Costs and Fees received by the Chief State Solicitor, etc.	65,000	99,293

Receipts under this heading are difficult to estimate accurately.

EXTRA REMUNERATION

Three officers received sums ranging from £460 to £597 for duties as delegates at meetings abroad.

One officer received a sum of £865 for duties as private secretary.

Five officers received sums ranging from £545 to £6,204 in respect of overtime.

Overtime was paid to twenty-two officers in all at a total cost of £18,079.

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

NOTES

Word processing equipment was transferred without payment from the Office of the Minister for Finance.

A sum of £108 was written off as irrecoverable in respect of loss from petty cash of the Chief State Solicitor's Office.

MATTHEW RUSSELL,
Accounting Officer.

OFFICE OF THE ATTORNEY GENERAL,
27th April, 1989.

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-Reachtairé Cuntas agus Ciste.

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1988

	£
Receipts from Vote 47	Nil
Payments	44,981
Balance at 31st December, 1988	£44,981 (Dr.)

MATTHEW RUSSELL,
Accounting Officer.

OFFICE OF THE ATTORNEY GENERAL,
27th April, 1989.

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

Vote 14

ACCOUNT of the sum expended, in the year ended 31st December, 1988, 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 ...	319,000	320,892	—	1,892
B.1.—Travelling and Incidental Expenses	46,000	27,196	18,804	—
B.2.—Office Premises Expenses	7,000	11,143	—	4,143
C.—Postal and Telecommunications Services	34,000	30,691	3,309	—
D.—Fees to Counsel				
<i>Original</i> £735,000				
<i>Supplementary</i> 255,000				
	990,000	989,394	606	—
E.—General Law Expenses				
<i>Original</i> £72,000				
<i>Supplementary</i> 38,000				
	110,000	104,523	5,477	—
F.—State Pathology	75,000	73,681	1,319	—
GROSS TOTAL				
<i>Original</i> £1,288,000				
<i>Supplementary</i> 293,000				
£	1,581,000	1,557,520	29,515	6,035
			Surplus of Gross Estimate over Expenditure £23,480	
	Estimated	Realised	Surplus of Appropriations in Aid realised £11,508	
Deduct—				
G.—Appropriations in Aid	12,000	23,508		
NET TOTAL			Total Surplus to be surrendered £34,988	
<i>Original</i> £1,276,000				
<i>Supplementary</i> 293,000				
£	1,569,000	1,534,012		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.1.—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 computers.
- B.2.—The excess was due to unanticipated expenditure incurred in providing a new reception area for security reasons.
- C.—The actual cost of postal services proved to be less than the estimate provided by An Post.

APPROPRIATIONS IN AID

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

Vote 14

EXTRA REMUNERATION

A total of £3,824 was paid to four officers in respect of overtime. Two officers received £1,365 and £1,966 respectively, for overtime. Two officers received £1,911 and £4,755, respectively, for the performance of higher duties.

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

MICHAEL LIDDY,
Accounting Officer.

OFFICE OF DIRECTOR OF PUBLIC PROSECUTIONS,
21st April, 1989.

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, 1988, compared with the sum granted, for certain Miscellaneous Expenses.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Property Values (Arbitrations and Appeals)	85,000	87,683	—	2,683
B.—Centenarians' Bounty	12,000	15,250	—	3,250
C.—State Entertainment	253,000	240,917	12,083	—
TOTAL	£ 350,000	343,850	12,083	5,933
Surplus to be surrendered <u>£6,150</u>				

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—The provision is necessarily conjectural.

NOTE

Fees (stamps) amounting to £9,592 were paid to the Property Arbitrators during the year.

S. P. CROMIEN,
Accounting Officer.

DEPARTMENT OF FINANCE,
24th April, 1989.

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

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

Vote 16 VALUATION AND ORDNANCE SURVEY

ACCOUNT of the sum expended, in the year ended 31st December, 1988, compared with the sum granted, for the salaries and expenses of the Valuation Office, the Ordnance Survey, the Farm Classification Office and certain minor services.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
A.—Salaries, Wages and Allowances ...	£ 6,800,000	£ 6,402,979	£ 397,021	£ —
B.1.—Travelling and Incidental Expenses	1,175,000	1,166,951	8,049	—
B.2.—Office Machinery and other Office Supplies	100,000	72,914	27,086	—
B.3.—Office Premises Expenses	146,000	114,354	31,646	—
C.—Postal and Telecommunications Services	120,000	131,442	—	11,442
D.—Stores and Equipment	875,000	1,130,979	—	255,979
E.—Valuation Tribunal	25,000	73,385	—	48,385
F.—Farm Classification Office and Farm Tax Tribunal (residual expenses) ...	30,000	13,645	16,355	—
GROSS TOTAL	£ 9,271,000	9,106,649	480,157	315,806
			Surplus of Gross Estimate over Expenditure £164,351	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised £15,871	
G.—Appropriations in Aid	1,850,000	1,865,871		
NET TOTAL	£ 7,421,000	7,240,778	Total Surplus to be surrendered £180,222	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount expended under this subhead, a sum of £160,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- B.2.—The continued computerisation of the Valuation Lists did not take place thus accounting for a saving in equipment.
- B.3.—This saving was due to heating and electricity bills being lower than expected.
- C.—The increase in expenditure was due to the high cost of telephone repair bills.
- D.—The increase in expenditure was due to the necessity to purchase further items of equipment essential to the computerised mapping programme. In addition a sum of £103,995 was allocated by the Information Technology Fund (Department of Finance — subhead F — Vote 7) for the same purpose.
- E.—Minimal provision was made for the establishment of the Valuation Tribunal.
- F.—This saving was due to the residual expenses being less than estimated. £8,724 was received by way of surrender from the former Farm Classification Vote.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
Valuation Office		
1. Contributions by rating authorities pursuant to 37 and 38 Vict., c.70 in respect of the expenses of the annual revision of valuations	6,000	6,073
2. Fees payable pursuant to 23 Vict., c.4 (Sec. 9)	32,000	24,731
3. Miscellaneous	7,000	79,408
ORDNANCE SURVEY		
4. Sales of Maps	905,000	981,998
5. Royalties	400,000	414,159
6. Air photography	200,000	105,588
7. Special projects	300,000	253,914
	<u>£1,850,000</u>	<u>£1,865,871</u>

2. There is no predictable pattern of demand for these services.
3. The increase is due to introduction of charges for appeals to the Valuation Tribunal and appeals against the annual revision of rateable valuations, neither of which was provided for in the Estimate.
- 4, 6 and 7. The nature of the work in these areas does not lend itself to accurate estimation.

EXTRA REMUNERATION

A total of one hundred and twenty staff members received a total of £66,159 in overtime payments in amounts ranging between £21 and £3,876.

NOTE

Ex-gratia lump sums totalling £1,815 were paid to eight officers of various grades in respect of certain outstanding adjudication awards. Amounts paid varied from £90 to £308 (E.157/14/86 and E.166/19/84).

VALUATION OFFICE,
15th March, 1989.

T. P. O'CONNOR,
Accounting Officer.

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 THE YEAR ENDED 31ST DECEMBER, 1988

	£
Balance at 1st January, 1988	24,046 (<i>Dr.</i>)
Receipts from Vote 47	592,577
	<u>568,531</u>
Payments	569,388
Balance at 31st December, 1988	<u>£857 (<i>Dr.</i>)</u>

T. P. O'CONNOR,
Accounting Officer.

VALUATION OFFICE,
7th June, 1989.

Vote 16

APPENDIX

FACE VALUE OF MAPS SUPPLIED TO AND SPECIAL WORK DONE FOR OTHER GOVERNMENT DEPARTMENTS AND OFFICES DURING YEAR ENDED 31ST DECEMBER, 1988, WITHOUT REPAYMENT

Vote No.	Departments, etc.	Face Value of Maps	Cost of Special Work	Total
		£	£	£
4	Central Statistics Office	3,315	33	3,348
9	Office of the Revenue Commissioners	—	1,150	1,150
10	Office of Public Works	5,040	4,085	9,125
21	Garda Síochána	9,850	1,917	11,767
24	Land Registry	7,787	750	8,537
26	Environment	1,408	—	1,408
27	Education	233	485	718
31	Marine	24,738	252	24,990
33	Agriculture	8,437	60	8,497
36	Tourism and Transport	2,896	545	3,441
38	Defence	13,193	4,808	18,001
42	Social Welfare	92	—	92
44	Energy	1,054	—	1,054
45	Forestry	1,711	—	1,711
	TOTAL	£ 79,754	14,085	93,839

VALUE OF MAPS PRESENTED UNDER COPYRIGHT DURING 1988

Library	Small Scale	Large Scale	Total
	£	£	£
University College Galway	128	8,500	8,628
St. Patrick's College, Maynooth	128	8,500	8,628
National Library of Ireland	128	8,500	8,628
University College Dublin	128	8,500	8,628
The British Library	128	8,500	8,628
Trinity College Dublin	128	8,500	8,628
University College Cork	127	8,500	8,627
National University of Wales	127	8,500	8,627
Queen's University Belfast	127	8,500	8,627
National Library of Scotland	127	8,500	8,627
TOTAL	£ 1,276	85,000	86,276

CIVIL SERVICE COMMISSION

Vote 17

ACCOUNT of the sum expended, in the year ended 31st December, 1988, 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 ...	460,000	396,627	63,373	—
A.2.—Examiners, etc.	35,000	32,484	2,516	—
B.1.—Travelling and Incidental Expenses	60,000	50,763	9,237	—
B.2.—Office Machinery and other Office Supplies	60,000	50,668	9,332	—
B.3.—Office Premises Expenses	43,000	31,819	11,181	—
C.—Postal and Telecommunications Services	50,000	49,523	477	—
D.—Examinations	75,000	89,628	—	14,628
GROSS TOTAL	£ 783,000	701,512	96,116	14,628
			Surplus of Gross Estimate over Expenditure £81,488	
Deduct—	Estimated	Realised	Deficiency in Appropriations in Aid realised £44,455	
E.—Appropriations in Aid	300,000	255,545	Net Surplus to be surrendered £37,033	
NET TOTAL	£ 483,000	445,967		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—The saving was due to unforeseen early retirements and to staff costs relating to the Garda competition being less than anticipated.
- A.2.—The saving arose because of the low level of recruitment.
- B.1.—The low level of recruitment reduced travel expenses and cleaning costs were reduced due to the sharing of office premises with the Revenue Commissioners.
- B.2.—The saving occurred because a planned upgrading of computer equipment did not take place.
- B.3.—The saving arose because electricity, heating and maintenance costs were lower than expected.
- D.—The excess was due to unforeseen advertising by Local Appointments Commission/Civil Service Commission.

Vote 17

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from An Post and Bord Telecom Éireann	11,000	2,400
2. Receipts from County and County Borough Councils, Harbour Authorities (No. 39 of 1926 (Sec. 12) and No. 9 of 1946 (Sec. 38))	288,000	252,958
3. Miscellaneous receipts	1,000	187
	<u>£300,000</u>	<u>£255,545</u>

- Services provided on behalf of An Post and Telecom Éireann were less than had been predicted.
- Receipts under this heading are difficult to estimate accurately.
- Receipts under this heading are difficult to estimate accurately.

EXTRA REMUNERATION

One officer received an allowance of £835 for performance of higher duties. Seventeen officers in all received sums in respect of overtime. Six of these received amounts varying from £499 to £2,078. The total amount paid in respect of overtime was £9,174.

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

NOTES

Ex-gratia lump sums totalling £340 were paid to four officers of Assistant Principal and Principal Officer grades in respect of certain outstanding adjudication awards. Amounts varied from £80 to £90 (E.157/14/86).

Ex-gratia payments of £38 and £35 respectively were made to two officers in respect of damage to personal property in the course of official duties. (CS.1/28/76).

BRENDAN LANNON,
Accounting Officer.

CIVIL SERVICE COMMISSION,
28th April, 1989.

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, 1988

	£
Receipts from Vote 47	116,356
Payments	<u>144,847</u>
Balance at 31st December, 1988	<u>£ 28,491 (Dr.)</u>

BRENDAN LANNON,
Accounting Officer.

CIVIL SERVICE COMMISSION,
28th April, 1989.

OFFICE OF THE OMBUDSMAN

Vote 18

ACCOUNT of the sum expended, in the year ended 31st December, 1988, 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 ...	482,000	465,921	16,079	—
B.1.—Travelling and Incidental Expenses	26,000	22,860	3,140	—
B.2.—Office Premises Expenses	11,000	7,631	3,369	—
C.—Publicity and Advertising	3,000	5,699	—	2,699
D.—Postal and Telecommunications Services	30,000	26,466	3,534	—
E.—Office Machinery	7,000	13,094	—	6,094
F.—Consultancy and Legal Fees	2,000	1,047	953	—
TOTAL	£ 561,000	542,718	27,075	8,793
Surplus to be surrendered			£18,282	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.1.—The saving represents the continuing effect of the reduction in staff numbers with regard to travelling incurred in visiting complainants and the continued suspension of the regional visits programme.
- B.2.—Expenditure was less than anticipated because of a delay in implementing a refurbishment programme in the Office.
- C.—The increased level of expenditure under this subhead was due to the costs incurred in replenishing the supply of information leaflets on the Ombudsman and his functions.
- D.—Savings under this subhead reflect the decreased staff numbers in 1988.
- E.—The excess arose from the cost involved in the development of the Office's computer system and replacement of photo-copying equipment. In addition to the amount expended under this subhead an amount of £32,362 was received from subhead F of Vote 7 in respect of Information Technology Initiatives.
- F.—Savings under this subhead reflect the reductions in staff numbers with fewer cases being dealt with in the Office and consequently less frequent need for the referral of cases for legal opinion.

EXTRA REMUNERATION

Ten officers in all received sums in respect of overtime. Two of these received amounts ranging from £581 to £1,705. The total amount paid in respect of overtime was £3,832.

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

NOTE

Ex-gratia lump sums totalling £990 were paid to twelve officers of Investigator and Senior Investigator grades in respect of certain outstanding adjudication awards. Amounts paid varied from £80 to £90.

WILLIAM P. FAGAN,
Accounting Officer.

OFFICE OF THE OMBUDSMAN,
28th April, 1989.

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

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

Vote 19 SUPERANNUATION AND RETIRED ALLOWANCES

ACCOUNT of the sum expended, in the year ended 31st December, 1988, 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	39,325,000	42,904,247	—	3,579,247
B.—Payments under the Contributory Pensions Schemes for Widows and Children of Civil Servants, members of the Judiciary and Court Officers	6,279,000	6,795,317	—	516,317
C.— <i>Ex-gratia</i> pensions for Widows and Children of Civil Servants, members of the Judiciary and Court Officers	3,700,000	3,885,065	—	185,065
D.—Additional Allowances and Gratuities in respect of established officers and payments in respect of Transferred Service	10,343,000	5,412,706	4,930,294	—
E.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921	18,000	14,464	3,536	—
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	9,380,000	7,067,407	2,312,593	—
G.—Injury Grants and Medical Fees	80,000	74,480	5,520	—
H.—Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows	23,000	24,776	—	1,776
GROSS TOTAL £	69,148,000	66,178,462	7,251,943	4,282,405
			Surplus of Gross Estimate over Expenditure £2,969,538	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>	Surplus of Appropriations in Aid realised £1,621,819	
I—Appropriations in Aid	9,290,000	10,911,819		
NET TOTAL £	59,858,000	55,266,643	Total Surplus to be surrendered £4,591,357	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Expenditure in respect of staff opting for the voluntary early retirement scheme was greater than allowed for in the subhead.
- B.—The cost of increases in pensions following adjustments in remuneration was greater than expected.
- C.—The reduction in the number of beneficiaries was more than offset by the cost of increases in pensions following adjustments in remuneration.
- D.—The saving was due to expenditure provided in this subhead being met from Vote 47, from which were paid the lump sums under the voluntary early retirement scheme.
- E.—The number of recipients, which is small and diminishing, is difficult to forecast.
- F.—It is difficult to make precise estimates in the case of this category of the number and cost of new pensions and lump sums and of savings due to deaths among existing pensioners.
- G.—Expenditure on Injury Warrants in respect of accidents on duty are subject to variation from year to year.
- H.—An anticipated decrease in the number of recipients did not occur.

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)	20,000	19,776
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)) ...	3,902,000	3,902,000
3. Receipts in respect of pension liability of staff on loan, etc. ...	100,000	122,919
4. Contributions to Widows' and Children's Pensions Schemes for Civil Servants and others	5,000,000	6,486,181
5. Repayment of Gratuities, etc.	80,000	33,023
6. Purchase of Notional Service	160,000	282,540
7. Miscellaneous	28,000	65,380
	<u>£9,290,000</u>	<u>£10,911,819</u>

- 3, 5 and 6. It is difficult to predict receipts because of significant variations from year to year in numbers of staff involved and amounts paid in individual cases.
4. Payments of contributions from staff who opted for early retirement increased receipts.
7. Due to the nature of this subhead it is difficult to forecast.

EXTRA REMUNERATION

Thirty-six pensioners received from public funds sums ranging from £406 to £36,544 as remuneration for services rendered.

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

S. P. CROMIEN,
Accounting Officer.

DEPARTMENT OF FINANCE,
28th April, 1989.

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.

[illegible]

ACCOUNT of the sum expended, in the year ended 31st December, 1988, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Justice, and of certain other services administered by that Office, and for payment of a grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances ... <i>Original</i> £9,807,000 <i>Less Supplementary</i> 250,000	9,557,000	9,398,095	158,905	—
A.2.—Consultancy Services	50,000	38,707	11,293	—
B.1.—Travelling and Incidental Expenses	1,024,000	941,425	82,575	—
B.2.—Office Machinery and other Office Supplies	400,000	409,318	—	9,318
B.3.—Office Premises Expenses	227,000	163,156	63,844	—
C.—Postal and Telecommunications Services	678,000	678,813	—	813
D.—Payments to the Incorporated Council of Law Reporting for Ireland ...	43,000	32,000	11,000	—
E.—Commissions and Special Inquiries ...	28,000	21,387	6,613	—
F.1.—Legal Aid—Criminal <i>Original</i> £2,200,000 <i>Supplementary</i> 400,000	2,600,000	2,776,770	—	176,770
F.2.—Legal Aid Board (Grant-in-Aid) ...	1,750,000	1,750,000	—	—
G.1.—Compensation for Personal Injuries Criminally Inflicted <i>Original</i> £1,975,000 <i>Supplementary</i> 4,000,000	5,975,000	5,939,784	35,216	—
G.2.—The Irish Association for Victim Support	8,000	8,000	—	—
H.—Garda Complaints Board	150,000	140,936	9,064	—
I.—Conciliation Service	94,000	103,040	—	9,040
J.—Office of the Data Protection Commissioner <i>Original</i> Nil <i>Supplementary</i> £50,000	50,000	45,947	4,053	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GROSS TOTAL				
Original	£18,434,000			
Supplementary	4,200,000			
	£ 22,634,000	22,447,378	382,563	195,941
			Surplus of Gross Estimate over Expenditure £186,622	
Deduct—	Estimated	Realised		
K.—Appropriations in Aid				Deficiency in Appropriations in Aid realised
Original	£620,000			£2,410
Less Supplementary	100,000			
	520,000	517,590		
NET TOTAL				Net Surplus to be surrendered
Original	£17,814,000			£184,212
Supplementary	4,300,000			
	£ 22,114,000	21,929,788		

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated	Realised
	£	£
Fees (cash) for Nationality and Citizenship Certificates (No. 26 of 1956)	60,000	58,100

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—The saving arose because a project proposed for 1988 did not proceed.
- B.1.—The saving arose mainly because expenditure on travel and incidental expenses was less than anticipated.
- B.3.—The saving was due to the fact that expenditure on energy supplies, office furniture and office maintenance was less than anticipated.
- D.—The saving arose because the Council did not take up the amount allocated for assistance towards the publication of legal text books.
- E.—The saving arose because fees paid to the members of the Criminal Injuries Compensation Tribunal were less than anticipated.
- F.1.—It is difficult to estimate accurately expenditure under this subhead. It depends on the number of cases in which legal aid is granted by the courts and upon other factors which are largely outside the control of the Department.
- F.2.—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. 46).
- H.—The saving arose mainly because disciplinary tribunal activity and accommodation costs were less than anticipated.
- I.—The excess was due mainly to the fact that a greater amount of fees were paid to the part-time mediators and that two years electricity costs arose during the year.
- J.—The saving was due to the fact that the setting up of the Office of the Data Protection Commissioner did not proceed as quickly as anticipated.

APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Film Censorship fees (cash)			
	<i>Original</i>	£250,000	
	<i>Less Supplementary</i>	150,000	
		100,000	107,079
2. Recoupment of salaries, etc. of officers on secondment			
	<i>Original</i>	£349,000	
	<i>Supplementary</i>	50,000	
		399,000	391,103
3. Miscellaneous		21,000	19,408
	TOTAL		
	<i>Original</i>	£620,000	
	<i>Less Supplementary</i>	100,000	
		£520,000	£517,590

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

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

EXTRA REMUNERATION

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

Eighty-eight officers received overtime payments in excess of £400 with amounts paid varying between £405 and £4,403. Overtime was paid to one hundred and sixty-eight officers in all at a total cost of £119,209.

NOTES

Ex-gratia payments totalling £115 ranging from £15 to £60 were paid to four officers in respect of damage to personal property (E.109/41/41).

An *ex-gratia* payment of £10 was paid to an officer in respect of hospital fees (E.109/83/67).

Ex-gratia payments totalling £5,514 were made to nine solicitors and six 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, S.13/9/80).

An *ex-gratia* payment of £2,172 was made to a solicitor, in connection with a claim under the Criminal Legal Aid Scheme, consequent on proceedings taken in the District Court (S.13/9/80).

Ex-gratia lump sums totalling £8,432 were paid to seventy-seven officers of Assistant Principal, Principal Officer and analogous grades in respect of certain outstanding adjudication awards. Amounts paid varied from £80 to £308 (E.116/18/84, E.116/19/84, E.157/14/86).

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS AND SPECIAL INQUIRIES ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1988

Commission or Special Inquiry	Year of Appointment	Total Expenditure to 31st December, 1988
		£
Criminal Injuries Compensation Tribunal	1974	199,200
Tribunal of Inquiry into "Kerry Babies Case" ...	1984	1,368,169

D. MATHEWS,
Accounting Officer.

DEPARTMENT OF JUSTICE,
25th April, 1989.

Vote 20

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-Reachtaire Cuntas agus Ciste.

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31st DECEMBER, 1988

	£
Receipts from Vote 47	726,561
Payments	726,561
Balance at 31st December, 1988	Nil

D. MATHEWS,
Accounting Officer.

DEPARTMENT OF JUSTICE,
25th April, 1989.

GARDA SÍOCHÁNA

Vote 21

ACCOUNT of the sum expended, in the year ended 31st December, 1988, 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 ...	205,390,000	202,882,326	2,507,674	—
B.1.—Travelling and Incidental Expenses	9,674,000	10,571,577	—	897,577
B.2.—Office Machinery and other Office Supplies	1,383,000	1,264,078	118,922	—
C.—Postal and Telecommunications Services	5,523,000	4,476,464	1,046,536	—
D.—Clothing and Accessories	2,250,000	1,739,678	510,322	—
E.—Station Services	2,928,000	3,151,283	—	223,283
F.—St. Paul's Garda Medical Aid Society (Grant-in-Aid)	26,000	24,474	1,526	—
G.—Transport	7,650,000	7,722,287	—	72,287
H.—Radio and other Equipment	4,550,000	4,067,386	482,614	—
I.—Aircraft	1,000	—	1,000	—
J.—Superannuation, etc.	41,600,000	40,531,271	1,068,729	—
K.—Witnesses' Expenses	310,000	216,048	93,952	—
GROSS TOTAL	£ 281,285,000	276,646,872	5,831,275	1,193,147
			Surplus of Gross Estimate over Expenditure £4,638,128	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>	Surplus of Appropriations in Aid realised £151,686	
L.—Appropriations in Aid	8,232,000	8,383,686		
NET TOTAL	£ 273,053,000	268,263,186	Total Surplus to be surrendered £4,789,814	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—In addition to the amount expended under this subhead a sum of £5,604,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).

B.1.—The excess was due mainly to the fact that expenditure on home travel and compensation was greater than anticipated.

B.2.—The saving was due mainly to the fact that expenditure on computer equipment was less than anticipated.

Vote 21

- C.—The saving was due mainly to the fact that expenditure on telecommunications was less than anticipated.
- D.—The saving arose because deliveries by suppliers and the volume of claims submitted by members were less than anticipated.
- E.—The excess was due mainly to the fact that charges for water rates devolved from the Valuation Office to Departments after the Estimates had been finalised.
- F.—The grant is based on changes in the strength of the Force and in the cost of medicines. These did not alter to the extent anticipated.
- H.—The saving was due to capital expenditure on radio equipment being lower than anticipated.
- I.—The amount granted was a token provision.
- 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	...	3,417,000	2,867,463
2. Contributions to the Garda Síochána Spouses' and Children's Pensions Scheme	... ..	2,923,000	3,377,789
3. Miscellaneous Receipts	... ..	1,892,000	2,138,434
		<u>£8,232,000</u>	<u>£8,383,686</u>

- The receipts under this heading were less than estimated.
- The receipts under this heading were greater than estimated.
- The surplus arose mainly because repayments for services rendered and proceeds of sales of old stores were greater than anticipated.

Miscellaneous receipts comprised the following:—

	£
Repayment of advances under Subhead B.1.	22,828
Repayment for services rendered by the Garda Síochána	306,533
Recovery in respect of damage to official vehicles and other Garda property	118,645
Proceeds of sales of used vehicles, old stores and forfeited and unclaimed property	807,769
Fees for accident and malicious damage reports	296,491
Centage charge to Insurance Companies for collection of insurance premiums	45,896
Recovery of witnesses' expenses	36,953
Contributions for quarters	419,187
Minor unclassified items	84,132
	<u>£2,138,434</u>

STATEMENT OF LOSSES (GARDA VEHICLES ETC.)

In ninety-nine accidents involving Garda Síochána vehicles, damage and other costs amounting to £382,619 was attributable to Garda personnel. In eight cases compensation totalling £3,769 was recovered (S.13/18/56).

In two hundred and three accidents involving Garda Síochána vehicles, damage and other costs amounting to £323,776 was not attributable to Garda personnel. In twenty-seven cases compensation totalling £13,587 was recovered (S.13/18/56 and S.16/1/67).

In thirty-two accidents involving Garda Síochána vehicles, damage and other costs amounting to £164,543 was partly attributable to Garda personnel. In one case compensation of £970 was recovered (S.13/18/56 and S.16/1/67).

In one hundred and five accidents involving Garda Síochána vehicles, damage and other costs amounting to £306,999 was charged where responsibility has yet to be assigned. In twenty-nine cases compensation totalling £30,360 was recovered. (S.13/18/56 and S.16/1/67).

In two hundred and eleven cases involving damage amounting to £104,167 to Garda Síochána vehicles, the Garda authorities had determined that the damage was maliciously caused. In twenty cases compensation totalling £13,515 was recovered (S.200/9/45).

EXTRA REMUNERATION

Six thousand, six hundred and seven members of the Garda Síochána and nineteen civilian employees received overtime payments in excess of £400, with amounts paid varying between £400 and £12,150. Overtime was paid to a total of nine thousand, seven hundred and seventy persons in all at a total cost of £10,945,861.

One member of the Garda Síochána received an amount of £150 from University College Galway in respect of lectures given.

NOTES

£24,020 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 1988 without payment.

Payments totalling £117,800 and ranging from £4,938 to £66,770 were made in five instances where civil actions were taken against the State arising from actions taken by Gardai in the performance of their duties (S.13/14/76, S.16/1/67).

Ex-gratia payments amounting to a total of £2,250 were made to two Gardai in respect of disputed claims for removal expenses (E.105/13/75, E.105/16/74).

A sum of £185 was written-off in respect of an erroneous payment to a Garda (S.13/8/78).

Compensation of £484 was paid to a Garda in respect of damage to his private car (S.13/8/78).

A sum of £75 was written-off in respect of an unaccountable loss in a Garda station (S.13/7/63).

Compensation and legal costs of £19,602 and £34,880 were paid to two Gardai in respect of injuries received while on duty (S.13/14/76).

A sum of £546 was written-off in respect of two Garda radios which were destroyed (S.13/8/78).

Compensation amounting to £17,500 was paid to a civilian employee injured while on duty in a Garda Station (S.13/14/76).

Sums of £16,649, £34,189 and £18,635 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 £33,392 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 £30,045 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 £12,576 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 £15,732 was charged to Subhead A in respect of the remuneration of a member of the Garda Síochána assigned to the Garda Síochána Benevolent Society (S.13/34/30).

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

An *ex-gratia* payment of £2,600, in respect of legal expenses, was made to a Garda where civil action was taken against him arising from actions taken by him in the performance of his duty (S.13/14/76).

GARDA SÍOCHÁNA REWARD FUND, 1988

The following statement shows the total receipts proper to the Fund for the year 1988, the amount of payments in that period and the balance of the Fund at 31st December, 1988.

	£
Balance brought forward on 1st January, 1988	37,455
Receipts for year ended 31st December, 1988	21,270
	58,725
Payments for year ended 31st December, 1988	6,584
Balance on 31st December, 1988	£52,141

Vote 21

The receipts into the Fund for the year amounted to £21,270 as shown hereunder:—

Contribution from Garda Vote	£ 415
Receipts from disciplinary measures	5,131
Revenue Rewards	14,589
Fishery Rewards	1,135
	<u>£21,270</u>

D. MATHEWS,
Accounting Officer.

DEPARTMENT OF JUSTICE,
25th April, 1989.

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, 1988

Receipts from Vote 47	£ 198
Payments	198
Balance at 31st December, 1988	<u>Nil</u>

D. MATHEWS,
Accounting Officer.

DEPARTMENT OF JUSTICE,
25th April, 1989.

Vote 22

ACCOUNT of the sum expended, in the year ended 31st December, 1988, 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.

	EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER	
Proceeds of sale of surplus State property		£966,803
 Estimated daily average number of prisoners... .. .		2,300
Actual daily average number of prisoners		1,962

A.—The saving was due mainly to a strike in the Prisons.

Vote 22

- B.1.—The saving arose because expenditure on home travel, escort of prisoners and incidental expenses was less than anticipated.
- B.2.—The saving was due to lower than expected expenditure on computer equipment and on the initial costs related to the introduction of time-recording systems in the prisons.
- C.—The saving was due to the cost of postal services being less than anticipated and the non payment of an amount provided for the handling of certain Prison stores by the Department of Defence.
- D.—The saving arose because work on capital projects did not commence as early as had been intended. The saving was partly offset by expenditure on Maintenance and Equipment being greater than anticipated.
- E.—The saving arose mainly because expenditure on clothing, fuel, light and cleaning, training equipment and recreational equipment was less than anticipated.
- F.—The saving arose mainly because development in the workshop areas did not proceed as quickly as expected and expenditure on raw materials was consequently less than estimated.
- G.—The saving arose because assistance to voluntary bodies was less than projected and the pace of renovation to existing hostels was slower than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from Manufacturing Department and Farm (including produce used in Prisons)	525,000	344,544
2. European Social Fund	193,000	60,405
3. Miscellaneous	136,000	237,820
	<u>£854,000</u>	<u>£642,769</u>

1. The deficit arose mainly because development in the workshop areas 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 and because eligibility for grants in respect of the industrial training programme were less than expected.
3. The surplus arose because receipts from miscellaneous items were greater than anticipated.

EXTRA REMUNERATION

One thousand seven hundred and eighty-one officers received overtime payments in excess of £400, with amounts paid varying between £400 and £18,694. Overtime was paid to one thousand nine hundred and five officers in all at a total cost of £6,339,763.

NOTES

Ex-gratia payments totalling £1,174, and ranging from £11 to £150 were made to twenty prison officers and one Garda in respect of damage to personal property (E.109/41/41, S.13/8/78, S.13/7/63).

Compensation totalling £308, and ranging from £3 to £75 was paid to seventeen prisoners in respect of damage to personal property (E.109/41/41).

Legal costs amounting to £919 were paid to a civilian in respect of a case of wrongful detention (S.13/18/56).

Ex-gratia payments totalling £560 were paid to two officers in respect of disputed claims for removal expenses (E.105/16/74).

Sums amounting to a total of £7,741 and ranging from £4 to £5,375, in respect of amounts due for goods supplied, were written-off as irrecoverable in the manufacturing department of a prison (S.13/7/63).

Compensation of £75 was paid to a civilian in respect of damage to his car caused by an official vehicle (S.13/18/56).

Payments totalling £104,528 and ranging from £410 to £25,000 were made in respect of claims arising out of injuries received by fifteen prisoners (S.13/18/56, S.13/14/76).

Compensation of £462 was paid to a civilian in respect of damage caused to his premises by a prisoner who was being transferred from court to a prison (S.13/4/89).

Payments totalling £87,715 and ranging from £412 to £22,538 were made in respect of claims arising out of injuries received by thirteen Prison Officers while on duty (S.13/18/56, S.13/14/76).

Payments totalling £9,140 were made in respect of legal costs in actions for damages taken by two prison officers (S.13/18/56).

Ex-gratia payments totalling £1,506 and ranging from £10 to £1,175 were paid to three Prison Officers in respect of medical treatment received arising out of injuries sustained while on duty (S.109/83/67).

Ex-gratia payments totalling £3,200 were paid to sixteen officers in respect of overtime claims (E.107/4/80).

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

D. MATHEWS,
Accounting Officer.

DEPARTMENT OF JUSTICE,
25th April, 1989.

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.

ABSTRACT STATEMENT OF THE MANUFACTURING ACCOUNTS OF THE PRISONS FOR THE YEAR ENDED 31st DECEMBER, 1988

	Agriculture	Other Industries	Total		Agriculture	Other Industries	Total
	£	£	£		£	£	£
Stock in hand on 1st January, 1988	52,730	437,928	490,658	Sales	61,262	266,112	327,374
Purchases	53,369	354,834	408,203	*Stock in hand on 31st December, 1988	64,438	530,786	595,224
Profit	19,601	—	19,601	Write-off	—	—7,741	—7,741
Loss	—	—3,605	—3,605				
	£125,700	£789,157	£914,857		£125,700	£789,157	£914,857

*Materials, £184,589; Manufactured Goods, £28,802; Tools, etc., £381,833.

RECONCILIATION WITH APPROPRIATION ACCOUNT

	£	£
Amount due in respect of purchases as at 1st January, 1988 ...	51,577	54,941
Purchases during year ended 31st December, 1988	408,203	327,374
	459,780	382,315
†Amount due in respect of purchases as at 31st December, 1988	37,036	37,771
Expenditure from Subhead F as per Appropriation Account ...	£422,744	£344,544
†Viz.—Public Departments, £14,948; Other persons, £22,088.		
		*Viz.—Public Departments, £10,277; Other persons, £27,494.

D. MATHEWS,
Accounting Officer.

COURTS

Vote 23

ACCOUNT of the sum expended, in the year ended 31st December, 1988 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 ...	9,686,000	9,415,486	270,514	—
B.1.—Travelling and Incidental Expenses	1,090,000	1,006,904	83,096	—
B.2.—Office Machinery and other Office Supplies	312,000	330,529	—	18,529
B.3.—Office Premises Expenses	204,000	210,859	—	6,859
C.—Postal and Telecommunications Services	710,000	623,696	86,304	—
GROSS TOTAL	£ 12,002,000	11,587,474	439,914	25,388
			Surplus of Gross Estimate over Expenditure £414,526	
	Estimated	Realised	Surplus of Appropriations in Aid realised £34,770	
D.—Appropriations in Aid	756,000	790,770		
NET TOTAL	£ 11,246,000	10,796,704	Total Surplus to be surrendered £449,296	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated	Realised
	£	£
Court etc. Fees	7,500,000	7,849,360
Court Percentages (Cash)	26,000	123,760

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.1.—The saving arose mainly because expenditure on incidental expenses (cleaning and laundry etc.) was less than anticipated.
- B.2.—The excess was due to the fact that expenditure on computer and photocopying equipment was greater than anticipated. This was partly offset by a saving on other office equipment.
- C.—The saving was due mainly to expenditure on postal services being less than anticipated.

Vote 23

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fines	562,000	596,956
2. Fees	153,000	170,329
3. Miscellaneous	41,000	23,485
	£756,000	£790,770

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

EXTRA REMUNERATION

An officer received a payment of £722 as Secretary to the Land Values Reference Committee.

Twenty-two officers received overtime payments in excess of £400, with amounts paid varying between £401 and £2,262. Overtime was paid to one hundred and fifty officers in all at a total cost of £39,284.

NOTES

Ex-gratia payments totalling £38 and ranging from £7 to £20 were paid to three officers in respect of damage to personal property (E.109/41/41).

A sum of £70 was written off in respect of losses which occurred in a District Court Office (S.13/7/63).

A sum of £1,000 compensation was paid to an employee who was injured in the course of his duties (S.13/8/78).

Ex-gratia lump sums totalling £4,145 were paid to forty-nine officers of Assistant Principal, Principal Officer and analogous grades in respect of certain outstanding adjudication awards. Amounts paid varied from £80 to £90 (E.157/14/86).

The payment of fees by means of Revenue stamps in lieu of cash etc. was discontinued in respect of Court Fees in 1988. Repayments in respect of stamps bought prior to 1988 amounted to £73,790.

An amount of £264 was written-off in respect of shortages in the daily account of the Stamping Office of the Dublin Metropolitan District Court (S.13/7/63).

D. MATHEWS,
Accounting Officer.

DEPARTMENT OF JUSTICE,
25th April, 1989.

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-Reachtairé Cuntas agus Ciste.

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1988

	£
Receipts from Vote 47	437,461
Payments	437,461
Balance at 31st December, 1988	Nil

D. MATHEWS,
Accounting Officer.

DEPARTMENT OF JUSTICE,
25th April, 1989.

LAND REGISTRY AND REGISTRY OF DEEDS **Vote 24**

ACCOUNT of the sum expended, in the year ended 31st December, 1988, 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 ...	£ 5,900,000	£ 5,685,870	£ 214,130	£ —
B.1.—Travelling and Incidental Expenses ...	261,000	85,986	175,014	—
B.2.—Office Machinery and other Office Supplies ...	375,000	389,650	—	14,650
B.3.—Office Premises Expenses ...	122,000	144,308	—	22,308
C.—Postal and Telecommunications Services	325,000	275,456	49,544	—
TOTAL	£ 6,983,000	6,581,270	438,688	36,958

Surplus to be surrendered **£401,730**

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Land Registry Fees (cash) ...	£ 7,618,165
Registry of Deeds Fees (cash) ...	406,019

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.1.—The saving was due mainly to anticipated compensation payments not arising during the year and expenditure on map reconstruction, cleaning and miscellaneous expenses being less than anticipated.
- B.3.—The excess was due to expenditure on Office Maintenance being greater than anticipated.
- C.—The saving was due to expenditure on Postal Services being less than anticipated.

EXTRA REMUNERATION

Ninety-five officers received overtime payments in excess of £400, with amounts paid varying between £400 and £4,659. Overtime was paid to one hundred and sixty-three officers in all at a total cost of £123,465.

NOTES

The payment of fees by means of Revenue stamps in lieu of cash etc. was discontinued in respect of the Land Registry Fees in 1988. Repayments in respect of stamps bought prior to 1988 amounted to £2,563.

Ex-gratia payments of £10 and £20 were made to two officers in respect of damage to personal property (E.109/41/41).

Ex-gratia lump sums totalling £570 were paid to seven officers of Assistant Principal, Principal Officer and analogous grades in respect of certain outstanding adjudication awards. Amounts paid varied from £80 to £90 (E.157/14/86).

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

Registry of Deeds Fees ...	£576,864
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DEPARTMENT OF JUSTICE,
25th April, 1989.

D. MATHEWS,
Accounting Officer.

Vote 24

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-Reachtaire Cuntas agus Ciste.

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1988

	£
Receipts from Vote 47	385,207
Payments	385,207
Balance at 31st December, 1988	Nil

D. MATHEWS,
Accounting Officer.

DEPARTMENT OF JUSTICE,
25th April, 1989.

CHARITABLE DONATIONS AND BEQUESTS **Vote 25**

ACCOUNT of the sum expended, in the year ended 31st December, 1988, 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	89,170	830	—
B.1.—Travelling and Incidental Expenses	5,000	2,672	2,328	—
B.2.—Office Premises Expenses	4,000	2,354	1,646	—
C.—Postal and Telecommunications Services	5,000	5,489	—	489
TOTAL	£ 104,000	99,685	4,804	489
Surplus to be surrendered <u>£4,315</u>				

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Dividends £135

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount expended under this subhead a sum of £2,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- B.1.—Expenditure on incidental, legal and stationery expenses was less than anticipated.
- B.2.—Office premises expenses were less than anticipated.
- C.—Expenditure on postal and telephone services was greater than anticipated.

NOTE

An amount of £34 was written off due to theft (S.13/7/63).

ANTOINETTE DORIS,
Accounting Officer.

OFFICE OF CHARITABLE DONATIONS AND BEQUESTS,
28th April, 1989.

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, 1988, compared with the sum granted, for the salaries and expenses of the Office of the Minister for the Environment, including 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 ...	12,950,000	11,899,832	1,050,168	—
A.2.—Consultancy Services	100,000	149,700	—	49,700
B.1.—Travelling and Incidental Expenses	2,370,000	1,829,951	540,049	—
B.2.—Office Machinery and other Office Supplies	540,000	539,872	128	—
B.3.—Office Premises Expenses	162,000	239,584	—	77,584
C.—Postal and Telecommunications Services	1,296,000	1,240,698	55,302	—
D.1.—Grants for the Provision and Improvement of Local Authority Housing etc., and for serviced sites for Travelling People	49,000,000	48,000,000	1,000,000	—
D.2.—Local Authority Housing Subsidy	1,539,000	2,126,915	—	587,915
D.3.—Grants for New Houses				
<i>Original</i> £17,000,000				
<i>Supplementary</i> 4,000,000	21,000,000	20,976,275	23,725	—
D.4.—Grants for Improvements to Houses				
<i>Original</i> £43,000,000				
<i>Supplementary</i> 10,000,000	53,000,000	52,996,042	3,958	—
D.5.—Other Housing Grants and Subsidies	31,980,000	30,379,039	1,600,961	—
D.6.—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.7.—Private Rented Dwellings—Determination of Terms of Tenancy ...	80,000	19,360	60,640	—
D.8.—Grants to Housing Finance Agency, plc				
<i>Original</i> £11,000,000				
<i>Less Supplementary</i> 5,277,000	5,723,000	5,276,960	446,040	—
E.—Recoupment of Expenditure in respect of the Settlement of Travelling People	1,000,000	946,500	53,500	—
F.1.—Grants for Public Water Supply and Sewerage Schemes and for contributions to Group Water Schemes ...	60,010,000	60,420,000	—	410,000
F.2.—Water Supply and Sewerage, etc., Subsidies	600,000	949,442	—	349,442

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
F.3.—Group Water Supply and Sewerage Grants	2,700,000	2,895,201	—	195,201
G.—Recoupment of Expenditure in respect of register of Electors	782,000	812,000	—	30,000
H.—Local Improvements Scheme	4,000,000	4,000,000	—	—
I.—Grants in respect of Road Works and Related Services	150,394,000	150,894,000	—	500,000
J.—National Safety Council	400,000	426,738	—	26,738
K.—Licensing and Registration of Motor Vehicles, Licensing of Drivers and Testing of Vehicles	7,780,000	7,935,999	—	155,999
L.—Recoupment of Expenditure on foot of certain Malicious Injuries Original £16,250,000 Supplementary <u>12,500,000</u>	28,750,000	28,750,000	—	—
M.—Grants to Local Authorities in relief of Rates and contributions in lieu of Rates on Government property, etc.	196,480,000	196,480,000	—	—
N.—An Bord Pleanála	1,193,000	1,234,000	—	41,000
O.—Fire and Emergency Services	8,021,000	8,348,009	—	327,009
P.—Waste Disposal Facilities	200,000	10,500	189,500	—
Q.—Custom House Docks Development Authority (Grant-in-Aid)	600,000	600,000	—	—
R.—Research, Analytical and Related Services, etc.	1,750,000	3,002,962	—	1,252,962
S.—Grants to Cork County Council and other Bodies for certain Community, Recreational and Environmental, etc., projects	55,000	634,720	—	579,720
T.—Miscellaneous Services	1,232,000	1,121,137	110,863	—
U.—National Roads Authority—Grant to meet general expenses Original Nil Supplementary <u>£14,000</u>	14,000	13,841	159	—

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Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GROSS TOTAL				
Original £625,964,000				
Supplementary 21,237,000				
	£ 647,201,000	646,649,277	5,134,993	4,583,270
Deduct—	Estimated	Realised	Surplus of Gross Estimate over Expenditure	
			£551,723	
V.—Appropriations in Aid			Surplus of Appropriations in Aid realised	
Original £31,325,000			£372,849	
Supplementary 1,837,000	33,162,000	33,534,849		
NET TOTAL			Total Surplus to be surrendered	
Original £594,639,000			£924,572	
Supplementary 19,400,000	£ 614,039,000	613,114,428		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—The saving arose from the Government's policy on staffing levels.
- A.2.—The excess was due to the need to fund a consultancy study on toll roads.
- B.1.—Expenditure on travelling and subsistence expenses and on advertising was less than anticipated.
- B.3.—Expenditure on this new subhead was higher than anticipated.
- D.1, E. and T.—Recoupment claims by local authorities were less than anticipated.
- D.2., F.1., F.2. and O.—Recoupment claims by local authorities were greater than anticipated.
- D.5.—The saving arose mainly from a lower number of payments than anticipated under the £5,000 Surrender Grant Scheme.
- D.7.—The number of cases coming before the Rent Tribunal was less than anticipated.
- D.8.—The amount claimed by the Housing Finance Agency under the interest swop arrangement was less than anticipated.
- F.3.—The maturity rate for grants was greater than anticipated.
- G., I., and N.—In addition to the amounts expended under these subheads, sums of £12,000, £14,000 and £29,000, respectively, were received from the Vote for Increases in Remuneration and Pensions (No. 46).
- J.—The excess was mainly due to increased costs arising from advertising and publicity activities.
- P.—Demand for grant assistance was less than anticipated.
- R.—The excess was due to slower than anticipated progress in finalising the affairs of An Foras Forbartha. In addition to the amount expended under this subhead, a sum of £85,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- S.—Claims for outstanding commitments under the West Cork Package were higher than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees payable by Local Authorities, etc., for audit of their Accounts...	1,200,000	1,348,237
2. Costs payable by Local Authorities in relation to Inquiries ...	28,000	44,447
3. Expenses repayable by Local Authorities under Section 17 of the Local Authorities (Combined Purchasing) Act, 1939 (No. 14 of 1939) ...	50,000	55,197
4. Inspection fees in respect of the scheme of structural guarantees for new houses ...	247,000	289,411
5. Fees payable by applicants for driving tests ...	1,470,000	1,517,525
6. Recoupment from EC of part cost of grants for rural water schemes and road improvement schemes in certain less favoured areas (Subheads F.1., F.3, H. and I.) ...		
Original	£3,520,000	
Supplementary	<u>1,837,000</u>	
	5,357,000	5,357,550
7. Receipts from European Social Fund ...	1,000	—
8. Contributions in lieu of rates ...	24,240,000	24,240,000
9. Miscellaneous, including refunds of certain housing grants, salaries of officers on loan to outside bodies and other refunds and payments from EC ...	171,000	284,482
10. Receipt from the Social Insurance Fund and the Occupational Injury Fund in respect of premises occupied in connection with Social Insurance (No. 1 of 1981) (Sec. 67 and 123) ...	398,000	398,000
TOTAL		
Original	£31,325,000	
Supplementary	<u>1,837,000</u>	
	£33,162,000	£33,534,849

1.—More audits were completed than had been anticipated, resulting in additional receipts.

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

4.—New house registrations were higher than anticipated.

7.—Amount was a token estimate.

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

Refunds of private housing grants £15,965; cancelled and out-of-date payable orders £98,446; refunds of salaries of officers on loan to outside bodies, £93,804; recoupment of travelling expenses from the EC, £41,736; Fire Prevention Council superannuation scheme contribution, £2,031; compensation as a result of the Christos Bitos oil pollution incident, £23,667.

EXTRA REMUNERATION

The total number of officers who performed overtime was two hundred and seventy-nine and the total expenditure was £323,723. Two hundred and one staff received amounts varying from £400 to £6,474 for overtime.

The total amount paid for special or higher duties was £91,170 and of this total ninety-three staff received amounts ranging from £400 to £4,250.

Six officers received amounts ranging from £400 to £838 for attendance at meetings abroad. The total amount paid was £8,634.

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NOTES

1. A total of £217,951 was charged to Subhead A.1 in respect of staff assigned to An Bord Pleanála (£105,017); the Rent Tribunal (£33,124); the Fire Services Council (£44,789) and the National Safety Council (Water Safety Division) (£35,021), respectively.
2. A total of £53,880 in respect of two group water scheme grant overpayments was written off as irrecoverable (S.74/21/63).
3. Up to 31 December 1988 House Improvement Grants totalling £148,382 (£53,251 in 1988) 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).
4. *Ex-gratia* lump sums totalling £26,255 were paid to one hundred and forty-seven staff and ex-staff in respect of certain outstanding adjudication awards. Amounts varied from £20 to £308 (Department of Finance sanctions dated 24th June, 1987 and 17th December, 1987).
5. Compensation of £8,500, inclusive of costs, was paid in settlement of an action for personal injuries sustained at work, taken by an employee of the Department. (E.112/3/88).

DUBLIN INNER CITY GROUP FUND

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1988

Receipts		Payments	
	£		£
Balance at 1st January, 1988	... 50,000	Grants (see note attached)	... Nil
		Balance at 31st December, 1988	... 50,000
	£50,000		£50,000

DUBLIN INNER CITY GROUP FUND

No moneys were paid from this Fund in 1988.

In 1985 an allocation of £50,000 was approved for a sports hall on the VEC school site in Sean McDermott Street. The construction of the school did not proceed. At its final meeting on 6th October, 1987, the Group was informed of a possible private sector development on a site adjoining the VEC site, which could also include the VEC site and the provision of a sports hall on a separate site owned by the Corporation in Sean McDermott Street. The funds for the grant were retained in the Fund to facilitate the provision of the sports hall. Dublin Corporation indicated on 21st December, 1988 that the proposal was not proceeding. The allocation has been cancelled and the balance will be refunded to the Exchequer shortly.

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, 1988

Receipts		Payments	
	£		£
Balance at 1st January, 1988		Expenditure (see schedule)	
(i) Special Housing Aid	£6,510	(i) Special Housing Aid	£1,730,830
(ii) Flood Damage	£231,184	(ii) Flood Damage	£15,929
	237,694		1,746,759
Refund from Eastern Health Board	60,000		
Grant-in-Aid: Special Housing Aid for the Elderly	... 1,500,000	Balance at 31st December, 1988*	
Contributions from A.L.O.N.E.	2,352	(i) Special Housing Aid	£161,968 (<i>Dr.</i>)
		(ii) Flood Damage	£215,255 (<i>Cr.</i>)
			53,287
	£1,800,046		£1,800,046

*In May 1988 the Minister for Finance agreed that unexpended flood relief funds could be used by the Task Force on its normal aid scheme for the elderly.

SCHEDULE

TASK FORCE ON SPECIAL HOUSING AID FOR THE ELDERLY, ETC.
PAYMENTS IN YEAR ENDED 31ST DECEMBER, 1988

Payee	Amount
	£ £
<i>Special Housing Aid for the Elderly:</i>	
Eastern Health Board	313,000
Southern Health Board	221,500
Western Health Board	283,000
North-Western Health Board	230,000
North-Eastern Health Board	210,000
Midland Health Board	171,000
South-Eastern Health Board	158,000
Mid-Western Health Board	115,160
Martin Brothers	1,588
W. Lawlor Builders Limited	5,936
Glenbeigh Construction Limited	21,491
Miscellaneous	155
	1,730,830
<i>Relief of Flood Damage:</i>	
Cork County Council	8,657
Kilkenny County Council	592
Monaghan County Council	5,630
Sligo County Council	1,050
	15,929
TOTAL	£1,746,759

ENVIRONMENTAL WORKS (YOUTH EMPLOYMENT) SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1988

Receipts	Payments
£	£
Balance at 1st January, 1988 64,849	Grants (see note attached) 33,753
Department of Labour (Subhead P) ... Nil	Balance at 31st December, 1988 ... 31,096
£64,849	£64,849

ENVIRONMENTAL WORKS SUSPENSE ACCOUNT

Background

In 1983 the Government decided to discontinue the Environmental Works (Youth Employment) Scheme, subject to commitments already entered into by local authorities under the Environmental Works (Special Projects) Scheme being met. 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. A final payment of £33,753 was made in December, 1988 for a scheme at Clifden. The unexpended balance of £31,096 remaining in the suspense account at 31 December, 1988 was recouped to the Department of Labour on 13 February, 1989.

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NATIONAL LOTTERY SUSPENSE ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1988

	£	£
Receipts from Fund for distribution of Surplus of National Lottery (Grant-in-Aid) Account (Vote 7)		6,130,000
Payments:—		
1988 Amenity Grant Scheme (see schedule 1)	2,642,795	
Public Libraries (see schedule 2)	2,830,000	
Dublin Millenium Celebrations (see schedule 3)	650,000	
		6,122,795
Balance at 31st December, 1988		£7,205

SCHEDULE 1

NATIONAL LOTTERY SUSPENSE ACCOUNT — 1988 AMENITY GRANT SCHEME.
PAYMENTS IN YEAR ENDED 31ST DECEMBER, 1988

LOCAL AUTHORITY	PROJECT	AMOUNT
		£
Carlow County Council	Amenities at Graiguecullen Park	25,000
	Riverside Walk, Tullow	11,000
Clare County Council	Kildysart Community Hall and Sports Complex	8,000
	Scattery Island Interpretive Centre	6,000
	Ennis Scout Den, refurbishment, etc.	9,100
	Ennis Arts Festival	2,000
	Féile Na hInse	2,000
	Audio visual and learning material: Moy, Ennis and Shannon Community Centre at John Paul Estate, Kilrush (Wood Road)	4,900
	Kilrush Youth Centre	10,000
	Scenic viewing platforms (five locations)	10,000
	Reconstruction of school as Interpretive Centre, Carron ...	14,000
Cork County Council	Ballincollig Regional Park	26,720
	Riverside Walk, pitch and putt course, Midleton	10,000
	Landscape amenity area—Barryscourt Castle, Carrigrohane ...	13,000
	Treetops Project Fermoy—tree planting and creation of special amenity areas	10,000
	Glanworth Mill and Riverside Park—provision of facilities	12,000
	Pavilion at Sam Maguire Park, Dunmanway for Doheny's GAA Club	15,000
	Dressing rooms, meeting rooms, Eyeries Park	4,443
	Planetarium at Schull Community College	15,000
	Refurbishing of Kinsale Temperance Hall	5,000
	Douglas Park	10,000
	Grange Frankfield Community Centre	25,000
	Adrigole Community Centre	3,000
Cork Corporation	Amenity area and pitch at Togher	14,000
	Playing pitches and car park at Clashduv and Carrigrohane ...	14,000
	Amenity areas at Ballyvolane	16,800
	Glen Rovers Hurling Club	15,000
	Amenity area at Blackpool	34,300
	Amenity improvements—Middle Parish (Henry St./James St./Portney's Lane)	29,400
	Lee Rowing Club, Marina	10,000
	Dressing room and boundary wall at Pairc Uinsinn	45,000
	Amenity park at Monerea Tce.	10,000
	Sporting facilities, Neptune Stadium	18,000

SCHEDULE 1—continued

LOCAL AUTHORITY	PROJECT	AMOUNT
		£
Dublin County Council	Rolestown Hall	25,000
	Playground, West Tallaght	4,505
	Kingswood Tennis Courts	20,000
	St. Brigid's GAA Club	50,000
	St. Andrew's Malahide—Youth Club	10,000
	Oldtown Community Hall	5,000
	Baldoye Youth Club	10,000
	Inisfaile GAA Club, Balgriffen	15,000
	Greenhills Community Centre	15,000
	St. Mary's Community Centre, Saggart	20,000
	Porterstown Scouts, Castleknock	15,000
	Coolmine RFC Palmerstown	15,000
	Planting at St. Anne's N.S. Esker... ..	500
	Firhouse Community and Leisure Complex	30,000
	Knocklyon Community Centre	5,000
	Brookfield Community Centre, Tallaght	10,000
	Balbriggan Cricket Club	15,000
	Balbriggan Senior Citizens Committee	5,000
	North County Cricket Club, Balrothery	840
	Garristown Hall	5,000
	Loughshinny Motorcycle Club	3,000
	Lusk United F.C.	5,000
	Naul Hall	2,000
	Rush Community Council	10,000
	St. Maur's Boxing Club, Rush	1,000
	Rush Scouts	995
	Brackenstown CBSI, Swords	8,000
	River Valley CBSI, Swords	3,000
	Swords Family Care	2,000
	Swords Historical Society	2,450
	Swords Celtic F.C.	5,000
	Broadmeadow Anglers Association	1,000
	Swords Senior Citizens Committee	3,000
	St. Colmcille's C.B.S.I. Swords	3,000
	Kilmacud Community Centre	30,000
	Jobstown Community Centre	30,000
	Killinarden Community Centre	15,000
	Fettercairn Community Centre: surface playing area and fencing	15,000
	Tallaght United F.C.	25,000
	Reconstruction of clubhouse, Castlepark, Tallaght: Cuchulainn Athletic Club	2,914
	Improvements to car park and access at Lucan Sarsfields GAA	8,000
	Loughshinny CYMS	980
	Baldoye United F.C.	10,000
Dublin Corporation	Ballyfermot United Sports and Social Club	25,000
	Liffey Gaels, Inchicore	10,000
	Cherry Orchard Community Centre	13,000
	Mount Argus Youth Club, Harold's Cross... ..	10,000
	Community Services HQ, Christchurch Place	9,000
	Poolbeg Yacht Club, Ringsend	10,000
	Walkinstown Sport and Athletic Federation	9,000
	Old County Pitch and Putt Club	1,000
	37th Unit CBSI — Scout Den, Templeogue	12,000
	St. Anthony's House, Clontarf—Community Centre	20,000
	Artane/Beaumont Family Recreation Centre—renovation of St. David's pool	31,000
Dun Laoghaire Corporation	Dalkey United AFC—flooring work	4,000

Vote 26

SCHEDULE 1—continued

LOCAL AUTHORITY	PROJECT	AMOUNT
		£
Galway County Council	Beagh Community Centre	20,000
	Gothic Church, Kylemore Abbey	10,000
	Menlough Community Hall	7,000
	Monivea Community Centre	10,000
	Improvement of Clifden Showgrounds for Connemara Pony Breeders	8,624
	Community Hall at Corofin	10,000
	Athenry Golf Course	20,000
Kerry County Council	Kerins O'Rahilly's GAA Club	5,000
	Austin Stacks Community Centre	5,000
	John Mitchell's Community Centre	5,000
	Na Gael Community Centre	10,000
	Matt Talbot Handball Club	10,000
	Visitor Centre, Blennerville Windmill Project	20,000
	Brosna GAA Club	15,000
	Banna Sea Rescue Unit — Boathouse	2,000
	Recreational facilities, Ballyspillane	6,000
	Killarney Recreation Centre	5,000
	Improvements to Kenmare Golf Course	5,000
	Keel Community Centre, Castlemaine	10,000
	Maharees Community Centre, Tralee	5,000
Kildare County Council	Canal walks and amenity works in Robertstown	25,000
	Development of ball-alley at Ballymore Eustace	10,000
	Canal walks and amenity area in Naas	15,000
	Landscaping and seating etc., Naas housing estates	9,345
	Athy fishing stands	4,515
	Brownstown Community Hall, the Curragh	18,550
	Athy Travellers Club	2,000
Kilkenny County Council	Ballyauskill Community Centre	10,000
	Car parking at St. Lachtain's Church, Freshford	20,000
	Development of swimming facilities at Castlecomer	2,800
	Pedestrian bridge at Mullinavat	5,000
	Carrigeen Community Hall	4,000
Laois County Council	Clonanny Development Association: develop area beside bridge as an amenity area	1,500
	Clan Milire Residents Association Portarlinton: kerbing, seating, lawns and general tidy up	950
	Timahoe: erection of Community Centre	20,000
	Lake Glen Residents Association, Portlaoise: landscaping and tree planting	5,000
	St. Brigid's Place, Portlaoise: new lawns and tree planting	5,000
	Knockmoy Housing Estate, Portlaoise: landscaping, re-seeding and tree planting	2,250
	Marian Avenue Housing Estate, Portlaoise: landscaping, re-seeding and tree planting	2,250
	Castletown Tidy Towns Committee: re-seeding, tree-planting, seating and kerbing	7,000
	Ballacolla Tidy Towns Committee: landscaping, re-seeding and tree planting	1,000
	Durrow Tidy Towns Committee: landscaping, re-seeding and new seating	2,000
	Rathdowney Tidy Towns Committee: landscaping and provision of a car park	2,000
	St. Michael's Park Residents Association, Portarlinton: new roundabout, tree planting and lawns	2,400
	Cullahill Tidy Towns Committee: landscaping, re-seeding, provision of new seating	1,000
	Marian Hill, Portarlinton	2,000
	Arles Community Centre	2,000
	Trumera Community Centre	11,000

SCHEDULE 1—continued

LOCAL AUTHORITY	PROJECT	AMOUNT
		£
Laois County Council —continued	Clough Tidy Towns Committee: landscaping and re-seeding	1,000
	Errill Tidy Towns Committee: landscaping, re-seeding and tree planting	1,000
	Mountrath Development Association: landscaping, tree planting and general tidy up	2,000
Limerick County Council	Mountcollins Community Centre	10,000
	Amenity development, Rathkeale	20,000
	Newcastlewest Community Centre	30,000
	Athea Community Centre	5,000
	Repairs to Tournafulla village hall	1,400
	Templeglantine Community Hall	5,000
	Abbeyfeale sports complex	20,000
	Lay-by at Loughill	2,000
	Adare village hall	10,000
	Askeaton Cub Scouts den	5,000
	Foynes and District Community Centre	50,000
	Deel Boat Club	5,000
	Newcastlewest Parish Hall	11,900
	Kilmallock Community Council	7,000
	Kilmallock Historical Society	2,000
	Askeaton Deel Boat Club	3,000
	Liam Lynch Community Hall, Anglesboro	5,000
Limerick Corporation	Open space development, Glasgow Park/Kennedy Park ...	10,000
	Open space development at Bank Place	10,000
	Open space development, Watergate flats	10,000
	Refurbishment of St. Mary's House	15,000
	Catholic Institute Athletic Club, clubhouse and dressing rooms	15,000
Longford County Council	Ardagh Community Centre	5,000
	Ballymahon Sports Centre	15,000
	Annagh Lake — facilities and landscaping	7,000
	Conversion of Latin school into Community Centre, Moyne	7,000
	Ballinamuck Community Centre	7,000
	Dressing rooms, squash courts, community centre, Clonguish GAA Club	15,000
	Drumlish Community Sports Committee	15,000
	Reconstruction of existing three storey building to form museum, Longford Historical Society	10,000
Louth County Council	Gyles Quay, Riverstown	8,000
Mayo County Council	Keenagh Community Centre	5,000
	Kilmurray Sports and Social Centre, Ltd.	5,000
	Craggagh Community Centre	10,000
	Irishtown sportsfield	5,000
	Kiltimagh Museum	15,000
	Glenhest, Newport: community hall improvements ...	3,000
	Castlebar walks, picnic areas and lakeside development ...	60,000
	Crimlin Community Centre	15,000
	Partry Community Centre	9,800
	Chestnut Grove, Castlebar	400
	Carnacon Community Centre (indoor ball alley)	7,000
	Clogher Community Room	3,600
	Belmullet Erris Tourism (Carne)	30,000
	Kilmaine Community Centre	10,000
	McConville Park, Westport	5,000
	Mulraney Golf Course	1,050
	Ballinrobe town park developments	8,000
	Fencing beside river at Greenhills Estate, Ballina	314

Vote 26

SCHEDULE 1—continued

LOCAL AUTHORITY	PROJECT	AMOUNT
		£
Meath County Council	Development of derelict sites, adjacent to St. Michael's School, Mornington Heights	5,000
	Dromone Village — development works	2,000
	Environmental improvement works—Beechdale Residents Association, Dunboyne	5,000
	Play area and improvement works—Seaview Residents Association	1,610
	Royal Canal Restoration — Enfield Community Council... ..	5,000
	Conversion of old building into a community centre in Killallin	2,000
	New clubhouse for Tara Athletic Club	10,000
	Kilmessan hurling club	14,000
	Naomh Peadar/Dunboyne GAA	14,000
Monaghan County Council	Developments at Lisanisk Lake	2,000
	Community Sports Complex, Scotstown	25,000
Offaly County Council	Town Park, Tullamore: general amenity work	10,000
	Mooney Terrace, Kilcormac: landscaping, re-seeding and kerbing	5,000
	Beechwood Housing Estate, Bracknagh: levelling and re-seeding of play area	2,000
	Clonbullogue Development Association: improvements to riverside walks and housing estates	6,500
	Rhode: provision of recreation centre... ..	2,800
	Geashill Tidy Towns Committee: continuation of amenity works	2,000
	Banagher: acquisition and development of Fort Eliza	1,000
	Frederick Street, Clara: development of River Brosna as an amenity area	4,200
	Greenwood Park Residents Association Edenderry: re-seeding and general improvements	8,000
	Daingean Parish Development Committee: development of approach road from Tullamore, planting of trees and erection of picnic seats	2,000
	Ferbane: development of landscaping, road margins and footpaths on the Athlone road... ..	8,000
	Killeigh: level and re-seed green in village, provision of kerbs and replacement of seating	5,600
	Dunkerrin: provision of picnic facilities	2,000
	Mucklagh: general tidy-up	2,000
	Edenderry: completion of canal scheme	10,000
	Clonegowan Development Association Tullamore: landscaping, re-seeding, tree-planting, seating and general tidy-up	3,500
	Church View, Walsh Island: tree planting and landscaping	2,500
	Ballinagar: car park and landscaping	2,500
	Tubber: fencing and car parking facilities	4,000
	Clonoghil/Burke's Hill: remedial works and completion of walk	2,000
	Killynon: landscaping and re-seeding	700
	Pearse Park, Kilcrutten, Tullamore: landscaping	8,000
	Arden Tullamore: landscaping	2,800
Roscommon County Council	Lisacul Memorial Hall	5,000
	Oakport Lough and Cootehall Lough lakeside amenity area	6,000
	Knockroe housing estate amenity area, Castlereagh	2,800
Sligo County Council	Community park at Strandhill	10,000
	Easky GAA Club	5,000
	Enniscrone/Kilglass GAA Club	10,000
	Streeda Armada Commemoration Society	10,000
	Ownbeg Community Development	1,500

SCHEDULE 1—continued

LOCAL AUTHORITY	PROJECT	AMOUNT
		£
Sligo County Council— <i>continued</i>	St. Patrick's Football Club/Streen and Dromard Community Centre	5,000
	Cloonagh Community Centre	5,000
	Tubbercurry Golf Club	20,000
Tipperary (N.R.) County Council	Templemore Athletic Club	10,000
	Town Hall, Nenagh	10,000
	Terryglass Community Centre	10,000
	Templemore Swimming Pool	10,000
Tipperary (S.R.) County Council	Emly Community Hall	10,000
	Band centre for Banna Cluain Meala, Clonmel... ..	15,000
	Abbymill Theatre Restoration, Fethard	10,000
Waterford Corporation	Purchase of former Methodist Church at Greyfriars for use as a Heritage Centre	35,000
	Landscaping open space at Cork Road/Kingsmeadow	10,000
	Recreation area at St. John's Park	19,600
	Playing area, Ballybeg	20,000
Westmeath County Council	Streetscape, The Square, Kilbeggan	5,000
	Landscaping Main Street, Moate... ..	4,690
	Playground/pitch development, Grange housing estate	10,000
	The Beeches Residents Association Coosan, Athlone, amenity works	5,000
	Jetty on Lough Ennel, Ladestown	1,500
	Community Clubhouse, Milltownpass	2,000
	Castletown Geoghegan Hurling Club: development of youth pitch and widening of existing pitch	2,000
	Ballymore Community Centre	3,000
	Mullingar Harriers Athletic Club club house	2,000
	Castlepollard Community Centre	3,000
	Turin Community Centre, Mullingar	5,000
	Derryvara Lake	1,500
Wexford County Council	Irish National Heritage Park, Ferrycarrig	28,000
	Changing rooms for running track, New Ross	18,200
	Low level pier at Charles Street/The Quay... ..	18,900
	Glynn Parish Council community project	10,000
Wicklow County Council	All-weather pitch, North Beach, Arklow	10,000
	Scenic carpark, Bray Head	10,000
	Parish hall, Kilmacanogue	5,000
	Wolfe Tone and District Youth Club	20,000
	Enniskerry Community Youth and Sports Committee (Bog Meadow)	8,000
	Fassaroe Community Centre	10,000
	Rathdrum Amenity Park	32,900
	TOTAL	£2,642,795

Vote 26

SCHEDULE 2

NATIONAL LOTTERY SUSPENSE ACCOUNT — PUBLIC LIBRARIES PAYMENTS IN YEAR ENDED 31ST DECEMBER, 1988

LIBRARY AUTHORITY	PROJECT	AMOUNT
		£
Cavan	Delivery van	1,982
Clare	Shannon	31,612
	Newmarket-on-Fergus	10,008
	Ennistimon	12,358
	Kilrush	10,164
	Ennis	7,141
Cork C.B.	Douglas	12,674
	Mayfield	47,635
	Tory Top	597
Cork	Bandon	120,000
	Clonakilty	24,566
	Cobh	29,304
	Mobile libraries	1,845
Donegal	Delivery van	2,759
Dublin C.B.	Ballyfermot	130,563
	Donaghmede	7,065
	Finglas	10,687
	I.L.A.C.	251,026
	Youth Info. Centre	9,712
	Mobile library	75,338
Dublin	Ballyroan	117,252
	Balbriggan	2,448
	Blanchardstown	13,000
	Castletymon	11,092
	Cumberland House (HQ)	71,000
	Swords	12,500
	Mobile libraries	12,043
Dun Laoghaire	Dalkey	155,000
Galway	Galway	13,608
	Island House (HQ)	8,287
	Portumna	7,288
Kerry	Killarney	6,111
	Tralee	16,258
Kildare	Naas	24,000
	Delivery Van	27,500
Kilkenny	Graiguenamanagh	22,953
	Kilkenny	3,139
	Loughboy	15,343
Laois	Portlaoise (HQ)	16,954
Leitrim	Drumshambo	5,364
Limerick C.B.	Limerick	19,878
	The Granary	25,140
Louth	Ardee	207,000

SCHEDULE 2—continued

LIBRARY AUTHORITY	PROJECT	AMOUNT
		£
Mayo	Castlebar	230,000
	Claremorris	9,525
	Schools Van	1,440
	Mobile Library	3,440
	Books	70,000
Meath	Trim	208,085
	Athboy	8,504
	Dunboyne	1,187
Monaghan	Castleblaney	53
	Mobile library	7,398
	Monaghan	1,058
Offaly	Books	23,326
	Clara	11,683
	Edenderry	4,769
	Ferbane	8,280
Roscommon	Castlerea	109,000
	Roscommon	123,000
Tipperary (NR)	Books	8,535
	Roscrea	36,284
Tipperary (SR)	Clonmel	141,649
Waterford	Books	5,486
	Tramore	30,834
Westmeath	Books	28,167
	Mullingar	61,412
Wexford	Wexford library (HQ)	77,000
Wicklow	Enniskerry	5,764
	Bray	1,427
An Chomhairle Leabharlanna	Departmental Subsidy	2,500
	TOTAL	£2,830,000

SCHEDULE 3

NATIONAL LOTTERY SUSPENSE ACCOUNT—DUBLIN MILLENNIUM CELEBRATIONS
PAYMENTS IN YEAR ENDED 31ST DECEMBER, 1988

PAYEE	PROJECT	AMOUNT
		£
Dublin Promotions Organisation, Ltd.	Expenditure on approved projects associated with the Millennium celebration	650,000
	TOTAL	£650,000

Vote 26

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1988

	£
Receipts from Vote 47	24,035,398
Receipts from Department of Labour under the Redundancy Payments Act	7,474
	<u>24,042,872</u>
Payments (see schedule)	24,042,902
Balance at 31st December, 1988	<u>£30 (Dr.)</u>

SCHEDULE

PUBLIC SERVICE EARLY RETIREMENT SCHEME SUSPENSE ACCOUNT
PAYMENTS IN YEAR ENDED 31ST DECEMBER, 1988

EMPLOYER	AMOUNT
	£
Department of the Environment	1,380,820
An Foras Forbartha	623,430
National Safety Council... ..	44,940
An Chomhairle Leabharlanna	19,887
Carlow County Council	246,595
Carlow U.D.C.	110,185
Cavan County Council	402,162
Cavan U.D.C.	30,077
Clare County Council	481,074
Cork C.B. Corporation	864,576
Cork County Council	1,659,981
South West R.D.O.	1,298
Donegal County Council	227,374
Dublin C.B. Corporation	4,846,086
Dublin County Council	2,656,670
Dun Laoghaire Corporation	174,434
East R.D.O.	2,296
Deans Grange Joint Burial Board... ..	4,915
Galway C.B. Corporation	144,798
Galway County Council	996,175
Kerry County Council	517,744
Kildare County Council... ..	369,909
Kilkenny County Council	665,312
Kilkenny Corporation	48,598
Laois County Council	565,184
Leitrim County Council... ..	185,295
Limerick C.B. Corporation	486,087
Limerick County Council	464,819
Longford County Council	210,061
Louth County Council	385,279

SCHEDULE—*continued*

EMPLOYER	AMOUNT
	£
Drogheda Corporation	43,351
Dundalk U.D.C.	185,365
Mayo County Council	538,589
Westport U.D.C.	7,056
Meath County Council	143,851
Monaghan County Council	372,478
Clones U.D.C.	3,624
Monaghan U.D.C.	22,482
Offaly County Council	250,313
Tullamore U.D.C.	17,208
Roscommon County Council	232,896
Sligo County Council	75,409
Sligo Corporation	41,078
Tipperary (N.R.) County Council... ..	568,848
Tipperary (S.R.) County Council	92,006
Carrick-on-Suir U.D.C.	19,974
Clonmel Corporation	116,359
Waterford C.B. Corporation	127,928
Waterford County Council	558,441
Dungarvan U.D.C.	50,716
Westmeath County Council	449,710
Longford/Westmeath Joint Library Committee	39,520
Wexford County Council	352,029
Wexford Corporation	24,758
Enniscorthy U.D.C.	20,317
Wicklow County Council	797,624
Wicklow U.D.C.	27,933
Bray U.D.C.	46,978
TOTAL	£24,042,902

T. TROY,
Accounting Officer,

DEPARTMENT OF THE ENVIRONMENT,
17th April, 1989.

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-Reachteaire Cuntas agus Ciste.

Vote 27 OFFICE OF THE MINISTER FOR EDUCATION

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1988, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Education, for 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 ...	13,857,000	13,775,918	81,082	—
A.2.—Travelling and Incidental Expenses	1,458,000	1,494,164	—	36,164
A.3.—Office Machinery and other Office Supplies	630,000	624,108	5,892	—
A.4.—Office Premises Expenses	266,000	200,255	65,745	—
A.5.—Postal and Telecommunications Services	1,178,000	1,229,721	—	51,721
A.6.—Consultancy Services	250,000	96,546	153,454	—
B.1.—Grant-in-Aid Fund for General Expenses of Adult Education Organisations	157,000	157,000	—	—
B.2.—Transport Services	31,933,000	30,686,389	1,246,611	—
B.3.—International Activities	210,000	287,338	—	77,338
B.4.—Research and Development Activities	305,000	174,683	130,317	—
B.5.—Technological Aids	70,000	69,732	268	—
B.6.—Teachers' Centres	175,000	201,294	—	26,294
B.7.—Expenses for Curriculum Review ...	230,000	209,911	20,089	—
GROSS TOTAL	£ 50,719,000	49,207,059	1,703,458	191,517
			Surplus of Gross Estimate over Expenditure £1,511,941	
	Estimated	Realised	Deficiency in Appropriations in Aid realised £82,293	
Deduct—				
C.—Appropriations in Aid	424,000	341,707	Net Surplus to be surrendered £1,429,648	
NET TOTAL	£ 50,295,000	48,865,352		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.4.—Departmental energy costs were lower than projected.

A.6.—Two consultancy projects did not proceed in 1988 as anticipated.

B.3.—The excess was due to an increase in the supervisory requirements for the National Apprentice Competition and to commitments under the European Studies Project being greater than anticipated.

B.4.—A series of EC projects did not commence as early as anticipated in 1988.

B.6.—The excess reflects additional grants to offset lower than anticipated locally-generated income.

B.7.—A research project did not proceed as expected.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Sales of publications in Irish... ..	78,000	137,507
2. Recoupment of certain travelling and subsistence expenses from the EC	66,000	53,049
3. Contributions from the EC for educational activities	140,000	16,888
4. Miscellaneous	140,000	134,263
	<u>£424,000</u>	<u>£341,707</u>

1. Income from sales was greater than expected and receipts from a previous period were received.

2. The timing of receipts is difficult to estimate.

3. Contributions were lower than expected due to delays in the commencement of Pilot Projects.

A corresponding saving occurred on Subhead B.4.

EXTRA REMUNERATION

One Higher Executive Officer, two Executive Officers, one Staff Officer and one Clerical Officer received allowances of £572, £4,577, £4,250, £691 and £2,250, respectively, and one Assistant Secretary received an allowance of £3,264 for special duties.

Four Higher Executive Officers, ten Executive Officers, six Staff Officers, eleven Clerical Officers, thirty-six Clerical Assistants, one Paperkeeper, fifteen Messengers, one Cleaner, two General Operatives, ten Temporary Porters and thirty-eight Temporary Clerical Assistants received sums varying from £404 to £5,839 in respect of overtime.

The total amount paid in respect of overtime was £265,745.

Five Nightwatchmen and one Messenger above were paid a total of £33,844 for extended hours varying in sums from £4,485 to £7,027.

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

NOTES

The expenditure charged to Subhead A.2. includes seven *ex-gratia* payments ranging from £8 to £135 and totalling £527 in respect of stolen property (E.109/41/4), an amount of £30 written off due to theft (S.18/17/83) and £9,321 paid in legal costs arising from an accident at Dún Laoghaire School of Art (S.18/35/83).

Ex-gratia lump sums totalling £9,826 were paid to seventy-one officers of Assistant Principal and Principal Officer and analogous grades in respect of certain outstanding adjudication awards. Amounts paid varied from £80 to £308 (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 A.2	Subhead A.3	Subhead B.4	Total for year ended 31st December, 1988	Total expenditure to 31st December, 1988
	£	£	£	£	£
O.E.C.D. Review Team	4,349	62	200	4,611	7,311
Primary Education Review Body	10,893	—	—	10,893	10,893
TOTAL	£ 15,242	62	200	15,504	18,204

Vote 27

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-Reachteaire Cuntas agus Ciste.

GRANT-IN-AID ACCOUNT OF GRANT-IN-AID FUND, 1988

	Balance on 1st January, 1988	Grant-in- Aid, 1988	Total	Expenditure, 1988	Balance on 31st Decem- ber, 1988
	£	£	£	£	£
Fund for general expenses of Adult Education Organisa- tions	—	157,000	157,000	157,000	—
TOTAL	£ —	157,000	157,000	157,000	—

D. Ó BRAONÁIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
19 Aibreán, 1989.

ANALYSIS OF PAYMENTS FROM THE GRANT-IN-AID FUND FOR GENERAL EXPENSES OF ADULT EDUCATION ORGANISATIONS

	£
Aontas	77,000
Dublin Institute for Adult Education... ..	22,000
Irish Countrywomen's Association	18,000
National Adult Literacy Agency... ..	28,000
People's College	12,000
	£157,000

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31st DECEMBER, 1988

	£	£
Receipts:		
Vote 47	979,073	
Department of Labour under Redundancy Payments Acts ...	7,990	
		987,063
Payments in respect of Departmental Staff		990,860
Balance at 31st December, 1988		3,797(Dr.)

D. Ó BRAONÁIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
19 Aibreán, 1989.

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

CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1988

	£	Securities £	Cash £
Balances on 1st January, 1988:			
Cash for investment...			19,249
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		
8.5% 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		
11.5% 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		
	<hr/>	414,580	
Transferred from Income Account for investment			39,006
Transferred to Income Account for distribution			(1,776)
Redemption of stock, viz.:			
13% ESB Stock, 1988		(14,400)	14,400
11% Capital Stock, 1988...		(1,140)	1,140
15% Conversion Stock, 1988		(660)	660
9.75% National Loan, 1984/89		(68,283)	68,283
Securities bought, viz.:			
9% Capital Loan, 1996		105,891	(106,575)
9.75% National Development Loan, 1992/97		14,055	(14,100)
8% Capital Loan, 2001		187	(187)
6.75% National Loan, 1986/91		350	(350)
6.5% Exchequer Stock, 2000/5		23,463	(19,750)
		<hr/>	
		474,043	<hr/>
Balances on 31st December, 1988:			
Cash for investment...			—
6% Exchequer Loan, 1985/90	350		
6.5% Exchequer Stock, 2000/5	23,463		
6.75% National Loan, 1986/91	750		
7% ESB Stock, 1986/91	100		
7% National Loan, 1987/92	960		
7.25% ESB Stock, 1988/93	6		
8% Capital Loan	186		
8.5% Capital Stock, 2010	9,703		
9% Capital Loan, 1996	105,891		
9.25% Exchequer Loan, 1991/96	1,000		
9.75% National Development Loan, 1992/97	21,709		
10% ESB Premium Stock, 1991	40,598		
11% National Loan, 1993/98	144,879		
11.5% Exchequer Stock, 1990	562		
11.75% Capital Stock, 2000	57,341		
12% Conversion Stock, 1995	45,072		
13% ESB Stock, 1990/92	20,910		
563 Units Commissioners of Charitable Donations and Bequests Common Investment Fund	563		
	<hr/>	474,043	

Vote 27

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1988

Fund	Balances on 1st January, 1988	Receipts, 1988	Total	Payments, 1988	Balances on 31st December, 1988
	£	£	£	£	£
Killury or Nelan	—	187	187	187	—
Mary C. Ryan	—	93	93	93	—
H.P. Mulock	9	19	28	28	—
Carlisle and Blake	1,331	803	2,134	480	1,654
Reid Bequest—Scheme A	4	316	320	320	—
—Scheme B	863	2,179	3,042	1,335	1,707
—Scheme C	4,749	1,779	6,528	600	5,928
Fr. O'Halloran	16	41	57	30	27
M. J. McEnery	272	705	977	520	457
Lismore Endowment	—	129	129	129	—
Charleville	184	184	368	184	184
Burke Memorial	25	30	55	22	33
S. A. Mhic Shuibhne	187	13	200	—	200
Erasmus Smith	—	37,869	37,869	38,449	(580)
M.A. Hardiman	207	4,588	4,795	2,216	2,579
TOTAL	£ 7,847	48,935	56,782	44,593	12,189

Payments include sums transferred to the Capital Account for investment as follows:

	£
Killury or Nelan	187
Reid Bequest—Scheme C	600
M.J. McEnery	350
Erasmus Smith	37,869
	<u>£39,006</u>

Receipts include sums transferred from Capital Account as follows:

	£
Reid Bequest—Scheme B	1,376
M.J. McEnery	400
	<u>£1,776</u>

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

	£
Balance on 1st January, 1988	42,256
Receipts from the Employment Guarantee Fund	100,000
	<u>142,256</u>
Payments in respect of capital grant projects for the construction of community recreational facilities	119,950
Balance on 31st December, 1988	<u>£22,306</u>

D. Ó BRAONÁIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
19 Aibreán, 1989.

NATIONAL LOTTERY SUSPENSE ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1988

	£	£
Balance on 1st January, 1988		21,206
Receipts from Fund for distribution of surplus of National Lottery (Grant-in-Aid) Account (Vote 7)		21,724,000
		<u>21,745,206</u>
Payments (see analysis):—		
General Expenses of Youth Organisations and other expenses in relation to youth activities	9,982,633	
Grants for the provision of Recreational Facilities	1,689,245	
General Expenses of Sports Organisations and other expenditure in relation to sports activities	3,538,135	
Grants for the provision of Major Sports Facilities	1,351,294	
Grants to Vocational Education Committees in respect of Youth and Sports Activities	1,832,000	
Cultural Organisations	1,966,977	
Irish Language	1,277,462	
		<u>21,637,746</u>
Balance on 31st December, 1988		<u>£107,460</u>

AN ROINN OIDEACHAIS,
19 Aibreán, 1989.

D. Ó BRAONÁIN,
Accounting Officer.

ANALYSIS OF PAYMENTS FROM NATIONAL LOTTERY SUSPENSE ACCOUNT

	£	£
YOUTH:		
General Expenses of Youth Organisations and other expenditure in relation to Youth Activities:		
Disadvantaged Youth (<i>see</i> Schedule A)	4,881,250	
Grants to Youth Organisations (<i>see</i> Schedule B)	4,008,450	
Youth Information	420,000	
Gaisce — The President's Award	192,000	
P.R. Committee	100,453	
Training Committee	69,745	
Youth Exchange Bureau	55,000	
Inservice Training	50,000	
Local Voluntary Youth Councils	45,000	
Political Education Officers	28,000	
Co-operation North	27,000	
Foreign Exchanges	20,337	
British/Irish Exchanges	19,478	
Cross Border Youth Exchange Scheme	6,798	
Miscellaneous	59,122	
		<u>9,982,633</u>
Grants for the provision of Recreational Facilities (<i>see</i> Schedule C)		1,689,245
SPORT:		
General Expenses of Sports Organisations and Miscellaneous Sports Activities:		
Grants to National Sports Organisations (<i>see</i> Schedule D)	2,251,466	
Payments relating to the promotional activities of COSPOIR, the National Sports Council	294,511	
Grants for International Competition	292,110	
Development Officers	169,774	
Grants to Outstanding Sportspersons	143,700	
Staffing and Management of Outdoor Education Centres	112,000	
Promotion and Development of Hurling Scheme	100,000	
Better Use of Recreational Facilities	75,000	
Sports Research	30,000	

Vote 27

	£	£
Accommodation for National Sports Organisation	25,000	
Contributions towards the maintenance of Santry Stadium ...	23,208	
Sports Scholarships	11,213	
Commercial Development of Sport	4,584	
Franco/Irish Sports Exchanges	4,309	
Miscellaneous	1,260	
		3,538,135

Grants for the provision of Major Sports Facilities:		
National Sports Centre	987,390	
Waterford Regional Sports Centre	300,000	
Carrickmacross Family Recreation Centre	62,999	
Portmarnock Community School Sports Hall	905	
		1,351,294

GRANTS TO VOCATIONAL EDUCATIONAL COMMITTEES IN RESPECT OF
YOUTH AND SPORTS ACTIVITIES

Borough of Dun Laoghaire	46,200	
City of Cork	48,075	
City of Dublin	748,124	
City of Limerick	20,100	
City of Waterford	24,750	
County Carlow	4,200	
County Cavan	29,300	
County Clare	47,600	
County Cork	49,300	
County Donegal	68,968	
County Dublin	165,316	
County Galway	109,400	
County Kerry	46,800	
County Kildare	13,300	
County Kilkenny	9,000	
County Laois	15,500	
County Leitrim	10,100	
County Limerick	12,200	
County Longford	9,700	
County Louth	21,185	
County Mayo	57,100	
County Meath	12,600	
County Monaghan	18,000	
County Offaly	22,200	
County Roscommon	11,200	
County Sligo	18,400	
County Tipperary (North Riding)	8,782	
County Tipperary (South Riding)... ..	16,700	
County Waterford	10,900	
County Westmeath	22,300	
County Wexford	37,300	
County Wicklow	14,600	
Town of Bray	6,700	
Town of Drogheda	4,500	
Town of Galway	49,700	
Town of Sligo	9,900	
Town of Tralee	6,000	
Town of Wexford	6,000	
		1,832,000

CULTURAL ACTIVITIES:

Royal Irish Academy of Music	666,000	
School of Celtic Studies of the Dublin Institute for Advanced Studies	605,000	
Cultural Exchanges	341,336	
UNESCO	312,641	
Cultural Organisations (see Schedule E)	42,000	
		1,966,977

	£	£
IRISH LANGUAGE		
Publications in Irish	482,858	
Institiúid Teangeolaíochta Éireann	435,000	
Courses in Irish	341,604	
Cumann Scoildramaíochta	10,000	
Cluichí Cumarsáide	8,000	
		1,277,462
		<u>£21,637,746</u>

SCHEDULE A

DISADVANTAGED YOUTH

	£
Borough of Dun Laoghaire VEC	104,250
Catholic Youth Council	60,000
City of Cork VEC	196,250
City of Dublin VEC	1,131,300
City of Galway VEC	238,500
City of Limerick VEC	381,250
City of Waterford VEC	207,000
Convent of Mercy N.S. Board of Management, Castlebar	5,000
County Dublin VEC	540,000
Eastern Health Board	808,000
Midland Health Board	25,000
Mid-Western Health Board	40,000
Muintearas na nOileán	30,000
National Association of Training Centres for travelling people	260,000
National Youth Federation	446,000
North-Eastern Health Board	6,500
North-Western Health Board	19,000
Offaly County Council	8,000
South-Eastern Health Board	16,200
Southern Health Board	186,000
Town of Bray VEC	60,000
Town of Tralee VEC	92,000
Western Health Board	21,000
	<u>£4,881,250</u>

SCHEDULE B

GRANTS TO YOUTH ORGANISATIONS

	£
An Óige	106,900
Boys' Brigade	9,200
Catholic Boy Scouts of Ireland	261,500
Catholic Guides of Ireland	136,600
Catholic Youth Council	392,400
Church of Ireland Youth Council	87,800
Common Training Programme	10,000
Comhthreanail na nOgeagrais Gaeil	5,000
Confederation of Peace Corps	14,400
ECO — UNESCO Clubs	20,600
Feachtas	22,600
Federation of Irish Scout Associations	9,300
Federation of Irish Workcamp Organisations	45,900
Foróige	591,000
Girls' Brigade	17,800
Girls' Friendly Society	11,500
Irish Girl Guides	180,400
Interculture Ireland	17,000
Junior Chamber Ireland	16,200
Macra na Feirme	223,000

Vote 27

	£
National Association for Youth Drama...	14,400
National Association for Arch Clubs ...	10,000
National Youth Federation ...	1,077,750
National Youth Council of Ireland...	199,900
Ogra Chorcaí ...	136,600
Ogras ...	69,900
Order of Malta Cadet Corps ...	18,900
Society of St. Vincent de Paul...	1,000
Scout Association of Ireland ...	186,100
Young Christian Workers ...	38,300
Young Men's Christian Association of Ireland ...	50,795
No Name Club ...	25,000
Young Women's Christian Association...	705
	<hr/>
	£4,008,450

SCHEDULE C

GRANTS FOR THE PROVISION OF RECREATIONAL FACILITIES

	£
Hacketstown Community Centre, Co. Carlow ...	45,198
Ballyconnell Community Centre, Co. Cavan...	19,000
Breffni Park Development, Co. Cavan ...	10,000
Killinkere GFC Leisure Centre, Co. Cavan ...	19,000
Templeport Community Centre, Co. Cavan ...	3,000
Virginia Handball Club, Co. Cavan ...	3,000
Cloughleigh Residents Association, Co. Clare ...	18,000
Cooraclare GAA Club, Co. Clare ...	15,000
Cratloe GAA Club, Co. Clare...	6,300
Crusheen GAA Club, Co. Clare ...	5,250
Tubber GAA Club, Co. Clare...	9,000
Aghabullogue Community Association, Co. Cork ...	14,000
Ballincollig H & F Club, Co. Cork...	10,000
Ballyphehane H & F Club, Co. Cork ...	4,000
Carrigaline GAA Club, Co. Cork ...	6,598
Clonakilty Rugby Football Club, Co. Cork ...	17,806
Cork Harlequins Hockey Club, Cork ...	18,000
Gaggin Community Association, Co. Cork ...	6,000
Glen Amateur Boxing Club, Co. Cork ...	15,134
Mallow GAA Club, Co. Cork...	18,000
St. Finbarr's GAA Club, Togher, Co. Cork ...	10,000
Abbey V.S. Parents Association, Co. Donegal ...	30,000
Carrigart Youth Centre, Co. Donegal ...	4,805
St. Connell's GAA Club, Glenties, Co. Donegal ...	4,000
34th/161st CBSI, Balbriggan, Co. Dublin ...	14,287
Anchor Youth Club, Artane, Dublin ...	18,000
Ballyfermot Leisure Co-op, Dublin ...	9,587
Cuala GAA Club, Dalkey, Co. Dublin ...	9,000
Dublin Maccabi Association ...	5,000
Howth Scout Group, Co. Dublin ...	23,000
Kilbarrack Sailing Club, Dublin ...	2,000
Kilnamanagh Recreation Centre, Co. Dublin ...	79,728
Public Service Sport and Recreation Centre, Santry, Dublin ...	30,000
Scoil Ui Chonaill, Clontarf, Dublin ...	17,650
St. Helena's Community Association, Portmarnock, Co. Dublin ...	6,316
St. Mark's GAA Club, Tallaght, Dublin ...	28,000
St. Paul's Youth Club, Artane, Dublin ...	1,786
Whitehall Rangers FC, Dublin ...	15,000
Arus Bothar na Tra, Gaillimh...	20,000
Athenry Community Council, Co. Galway ...	10,000
Ballinderreen GAA Club, Co. Galway ...	20,000
Ballymoe Community Centre, Co. Galway ...	20,000
Carnmore Community Centre, Co. Galway ...	28,000
Comharchumann Bearn Teoranta, Co. na Gaillimhe ...	5,000
Comharchumann Inis Meain Teoranta, Co. na Gaillimhe ...	5,000
Coolarne Badminton Club, Co. Galway ...	5,000

Vote 27

	£
Glinsk Community Council, Co. Galway	8,479
Gort Sports Complex, Co. Galway... ..	25,000
Joe Cooley Memorial Hall, Peterswell, Co. Galway	4,000
Killanin Pitch Development, Co. Galway	5,000
Kiltormer GAA Club, Co. Galway... ..	20,000
Loughrea Tennis Club, Co. Galway	5,000
Moneenageisha Community College, Galway	13,463
St. Colmans Hall, Gort, Co. Galway	5,000
Turloughmore GAA Club, Co. Galway... ..	23,000
Petersburgh Outdoor Education Centre, Co. Galway	47,500
Clounmacon GAA Club, Co. Kerry	7,000
Cromane Community Council, Co. Kerry	9,030
Scartaglin GAA Club, Co. Kerry	10,500
St. John's Athletic Club, Tralee, Co. Kerry	5,000
St. Senan's GAA Club, Listowel, Co. Kerry... ..	14,000
Leixlip GAA Club, Co. Kildare	9,000
Dicksboro GAA Club, Co. Kilkenny	25,000
Mooncoin GAA Club, Co. Kilkenny	8,740
Muckalee GAA Club, Co. Kilkenny	2,000
Clonaslee Community Centre, Co. Laois	39,778
Portarlington Community Centre, Co. Laois	23,408
St. Abban's Athletic Club, Monavea, Co. Laois	23,000
Drumreilly Community Centre, Co. Leitrim... ..	5,000
Croom Community Centre, Co. Limerick	50,000
Glin Sportsfield Community, Co. Limerick	15,785
Kilmallock GAA Club, Co. Limerick	27,000
Pike Rovers Sports and Social Club, Limerick	5,000
Tournafulla Sports Complex, Co. Limerick	5,746
Carrickedmond GAA Club, Co. Longford	10,000
Cooley Kickhams GFC, Co. Louth	25,859
Stabannon Parnells GAA Club, Co. Louth	9,698
Mayo Soccer League, Castlebar, Co. Mayo	14,164
Westport Sports Centre, Co. Mayo	27,000
Cushinstown Athletic Club, Co. Meath... ..	20,000
Dunboyne Community Centre, Co. Meath	28,000
Moynalty Community Council, Co. Meath	17,363
Monaghan Harps GAA Club, Co. Monaghan	7,000
Crinkle Handball Club, Co. Offaly... ..	5,000
Kilcormac Development Association, Co. Offaly... ..	12,197
Boyle Celtic Soccer Club, Co. Roscommon	20,000
Drum Community Centre, Co. Roscommon... ..	1,000
Fuerty & Castlecoote Development Association, Co. Roscommon	10,000
St. Bridget's GAA, Kiltoom, Co. Roscommon	25,000
North Sligo Sports and Leisure Centre	50,763
Sligo Tennis Club	20,000
Bournea Parish Development, Co. Tipperary	12,750
Cahir Park F.C., Co. Tipperary	5,000
Cappawhite Tennis Club, Co. Tipperary	4,000
Canon Hayes Recreation Centre, Tipperary	6,155
Lower Ormond Amenity, Co. Tipperary	3,394
Dunhill GAA Club, Co. Waterford	10,000
2nd Westmeath CBSI, Athlone, Co. Westmeath	10,000
Athlone RFC, Co. Westmeath	12,000
Athlone & District Schoolboys League, Co. Westmeath	15,000
Castledaly GAA Club, Co. Westmeath	20,000
Clonkill GAA Club, Co. Westmeath	4,200
Drumraney Community Centre, Co. Westmeath	8,000
Kilbeggan Tennis Club, Co. Westmeath	7,000
Moate Scout Den, Co. Westmeath... ..	12,000
Oliver Plunkett's Hurling Club, Mullingar, Co. Westmeath	20,000
Rosemount Community Centre, Moate, Co. Westmeath	19,890
St. Peter's F.C. Athlone, Co. Westmeath	20,000
Tubber Development Association, Co. Westmeath	15,000
Ennisorthy GAA Sports Complex, Co. Wexford	18,000
Rosslare Community Centre, Co. Wexford	38,000
An Óige Youth Hostel, Baltyboys, Co. Wicklow	938

£1,689,245

SCHEDULE D

GRANTS TO THE NATIONAL SPORTS ORGANISATIONS

	£
Association for Adventure Sports	86,000
Badminton Union of Ireland	35,518
Bord Lúthchleas na hÉireann	121,246
Comhairle Liathróid Láimhe na hÉireann	53,167
Cumann Lúthchleas Gael	127,500
Cumann Camógaiochta na nGael	35,000
Equestrian Federation of Ireland	27,332
Federation of Irish Cyclists	65,000
Football Association of Ireland	102,500
Golfing Union of Ireland	13,000
Ireland Special Olympics	55,300
Irish Amateur Boxing Association	36,666
Irish Amateur Gymnastics Association	29,500
Irish Amateur Rowing Union	52,000
Irish Amateur Swimming Association	96,000
Irish Basketball Association	73,222
Irish Canoe Union	50,620
Irish Hockey Union	21,500
Irish Judo Association	32,200
Irish Ladies Hockey Union	16,000
Irish Lawn Tennis Association	57,500
Irish Mini-Sport Movement	19,780
Irish Olympic Handball Association	20,000
Irish Schools Athletic Association	40,033
Irish Surfing Association	23,077
Irish Squash Rackets Association	15,100
Irish Womens' Squash Rackets Association	28,500
Irish Yachting Association	28,833
Irish Wheelchair Association	38,000
National Athletic & Cycling Association of Ireland	69,666
National Community Games	115,000
Olympic Council of Ireland	500,000
Republic of Ireland Billiards and Snooker Association	17,000
Volleyball Association of Ireland	10,000
Miscellaneous Grants under £10,000 (38 organisations)	139,706
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	£2,251,466

SCHEDULE E

GRANTS TO CULTURAL ORGANISATIONS

	£
Coimisiún le Rincí Gaelacha	1,000
Comhdháil Múinteoirí le Rincí Gaelacha	1,000
Cumann Béaloideas Éireann	1,000
Cumann Scoil dramaíochta	9,000
Foras Éireann	3,000
Irish Committee for Historical Sciences	1,000
Irish Film Institute	9,000
National Youth Orchestra	5,500
Royal Society of Antiquaries of Ireland	500
School Recital Scheme	7,000
Slógadh	4,000
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	£42,000

FIRST-LEVEL EDUCATION

Vote 28

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1988, compared with the sum granted, for First-Level Education.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, etc. of Teachers Original £324,900,000 Supplementary 5,600,000	330,500,000	330,857,138	—	357,138
B.—Model Schools—Miscellaneous Expenses	137,000	104,636	32,364	—
C.—Capitation Grants towards Operating Costs of National Schools	14,437,000	14,353,288	83,712	—
D.—Grants towards Clerical Assistance in National Schools	2,195,000	2,122,756	72,244	—
E.—Grants towards the Employment of Caretakers in National Schools... ..	2,410,000	2,352,014	57,986	—
F.—Other Grants and Services... ..	2,165,000	2,068,177	96,823	—
G.—Child Care Assistants in National Schools for the Handicapped	473,000	471,083	1,917	—
H.—Special Services for Children in Care	4,752,000	4,816,595	—	64,595
I.—Special Educational Projects	300,000	306,173	—	6,173
J.—Superannuation, etc., of Teachers Original £54,347,000 Less Supplementary 2,000,000	52,347,000	51,333,702	1,013,298	—
K.—Building, Equipment and Furnishing of National Schools	18,875,000	18,974,816	—	99,816
GROSS TOTAL Original £424,991,000 Supplementary 3,600,000	£ 428,591,000	427,760,378	1,358,344	527,722
	<u>Estimated</u>	<u>Realised</u>	Surplus of Gross Estimate over Expenditure £830,622	
Deduct— L.—Appropriations in Aid Original £19,467,000 Supplementary 1,000,000	20,467,000	20,438,173	Deficiency in Appropriations in Aid realised £28,827	
NET TOTAL Original £405,524,000 Supplementary 2,600,000	£ 408,124,000	407,322,205	Net Surplus to be surrendered £801,795	

Vote 28

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount expended under this subhead, a sum of £7,848,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- B.—The saving was mainly due to a change in the method of apportionment of the cost of cleaning services at two model schools. In addition to the amount expended under this subhead, an amount of £3,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- D.—In addition to the amount expended under this subhead, an amount of £98,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- E.—In addition to the amount expended under this subhead, an amount of £65,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- G.—In addition to the amount expended under this subhead, an amount of £59,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- H.—In addition to the amount expended under this subhead, an amount of £79,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- I.—In addition to the amount expended under this subhead, an amount of £7,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- J.—In addition to the amount expended under this subhead, an amount of £1,315,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).

APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. SUPERANNUATION, ETC., OF TEACHERS			
(a) Refunds of gratuities under National School Teachers' Superannuation Schemes, 1934 to 1958, etc.		32,000	39,429
(b) Contributions to the National School Teachers' Superannuation Schemes			
	<i>Original</i>	£15,637,000	
	<i>Supplementary</i>	200,000	
		15,837,000	15,910,513
(c) Contributions to Teachers' Spouses' and Children's Pensions Scheme			
	<i>Original</i>	£3,294,000	
	<i>Supplementary</i>	600,000	
		3,894,000	3,756,244
2. Contributions to pension scheme for non-teaching staff of Special Schools for Children in Care (Subhead H)		62,000	64,563
3. Contributions to Superannuation Scheme for Clerical Assistants in National Schools (Subhead D)		41,000	43,000
4. Miscellaneous			
	<i>Original</i>	£401,000	
	<i>Supplementary</i>	200,000	
		601,000	624,424
TOTAL			
	<i>Original</i>	£19,467,000	
	<i>Supplementary</i>	1,000,000	
		£20,467,000	£20,438,173

1. (a) Precise estimation is difficult as refunds of gratuities do not follow a regular pattern and were more than expected in 1988.

NOTE

Expenditure charged to Subhead K includes an amount of £371,304 written off or otherwise incurred on foot of various Department of Finance sanctions in respect of projects which have not proceeded or were modified (Department of Finance letters dated 28 January, 3 March, 19 May, 15 and 29 July, 1988, S.18/2/86 and S.18/2/88).

AN ROINN OIDEACHAIS,
19 Aibreán, 1989.

D. Ó BRAONÁIN,
Accounting Officer.

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-Reachtair Cuntas agus Ciste.

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1988

	£
Receipts from Vote 47	10,062,788
Payments to National Teachers	10,062,788
Balance at 31st December, 1988	Nil

AN ROINN OIDEACHAIS,
19 Aibreán, 1989.

D. Ó BRAONÁIN,
Accounting Officer.

Vote 29 SECOND-LEVEL AND FURTHER EDUCATION

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1988, compared with the sum granted, for Second-Level and Further Education.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Secondary Teachers — Incremental Salary Grant				
<i>Original</i>	£204,820,000			
<i>Supplementary</i>	5,800,000			
	210,620,000	210,576,793	43,207	—
B.—Grants to Secondary School Authorities and other Grants and Services in respect of Secondary Schools ...	30,714,000	30,433,653	280,347	—
C.—Grants towards Clerical Assistance in Secondary Schools	2,195,000	2,028,831	166,169	—
D.—Superannuation of Secondary, Comprehensive and Community School Teachers				
<i>Original</i>	£18,213,000			
<i>Less Supplementary</i>	1,000,000			
	17,213,000	17,031,221	181,779	—
E.—Comprehensive and Community Schools—Running Costs				
<i>Original</i>	£47,647,000			
<i>Supplementary</i>	1,700,000			
	49,347,000	49,634,174	—	287,174
F.—Annual Non-Capital Grants to Vocational Education Committees (excluding Grants in respect of Regional and other Technical and Specialist Colleges for running costs and certain student support)				
<i>Original</i>	£119,926,000			
<i>Supplementary</i>	2,600,000			
	122,526,000	121,718,955	807,045	—
G.—Payments to Local Authorities in respect of Superannuation Charges				
<i>Original</i>	£5,020,000			
<i>Supplementary</i>	300,000			
	5,320,000	5,457,132	—	137,132
H.—Miscellaneous Vocational Education Services	45,000	1,440	43,560	—
I.—Grants under Section 109 of the Vocational Education Act, 1930... ..	50,000	46,825	3,175	—
J.—Miscellaneous Post-Primary Services ...	382,000	360,091	21,909	—
K.—Secondary Schools—Annual Repayments of Building Loans	5,000	4,718	282	—
L.—Examinations				
<i>Original</i>	£8,545,000			
<i>Less Supplementary</i>	1,300,000			
	7,245,000	7,074,827	170,173	—
M.—Miscellaneous	1,000	49,064	—	48,064
N.—Second-Level Schools—Building Grants and Capital Costs	23,625,000	23,619,139	5,861	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GROSS TOTAL				
Original £461,188,000				
Supplementary <u>8,100,000</u> £	469,288,000	468,036,863	1,723,507	472,370
			Surplus of Gross Estimate over Expenditure <u>£1,251,137</u>	
	Estimated	Realised		
Deduct—				
O.—Appropriations in Aid				
Original £38,326,000				
Supplementary <u>1,900,000</u>	40,226,000	42,155,636		
			Surplus of Appropriations in Aid realised <u>£1,929,636</u>	
NET TOTAL				
Original £422,862,000				
Supplementary <u>6,200,000</u> £	429,062,000	425,881,227		
			Total Surplus to be surrendered <u>£3,180,773</u>	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount expended under this subhead, a sum of £4,500,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- C.—Grants were paid in respect of fewer posts than were provided for. In addition, a sum of £76,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- D.—In addition to the amount expended under this subhead, a sum of £425,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- E.—In addition to the amount expended under this subhead, a sum of £933,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- F.—In addition to the amount expended under this subhead, a sum of £3,055,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- G.—In addition to the amount expended under this subhead, a sum of £157,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- H.—Due to a change in staffing arrangements, certain costs formerly met from this subhead are now a charge on Subhead F.
- I.—The saving is due to falling enrolments.
- J.—There was a lower than anticipated take up by teachers and course providers on some in-service training courses.
- K.—The saving arose because of rounding up to the nearest thousand pounds when the estimate was prepared.
- M.—A grant to a school managerial representative body not provided for was charged to the subhead.

APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Contributions from the EC for educational activities		15,000	13,856
2. Superannuation, etc., of Secondary, Comprehensive and Community School Teachers:			
(a) Contributions to Secondary Teachers' Superannuation Scheme			
Original	£10,251,000		
Supplementary	400,000		
		10,651,000	10,541,845
(b) Contributions to Secondary Teachers' Spouses' and Children's Pension Scheme		2,183,000	2,568,981
(c) Refund of gratuities under Secondary Teachers' Superannuation Scheme		10,000	36,086
3. Examination Fees of Students		4,408,000	4,549,423
4. Refund of portion of capital grants (Subhead N)		140,000	139,958
5. Contributions to Superannuation Scheme for Clerical Assistants in Secondary Schools (Subhead C)		41,000	45,996
6. Receipts from the EC Social Fund			
Original	£20,560,000		
Supplementary	1,400,000		
		21,960,000	23,052,954
7. Contributions towards the building and equipping costs of Community Schools		109,000	66,413
8. Miscellaneous			
Original	£609,000		
Supplementary	100,000		
		709,000	1,140,124
TOTAL			
Original	£38,326,000		
Supplementary	1,900,000		
		£40,226,000	£42,155,636

- Refunds for some Pilot Projects were lower than anticipated.
- (b) The increase in receipts is mainly due to the deductions from lump sum payments under the Redundancy Scheme.
- (c) Refunds of gratuities do not follow a regular pattern and cannot be anticipated with accuracy.
- Contributions increased in line with pay and Social Welfare increases.
- Receipts in respect of 1987 final claims and 1988 advances were greater than anticipated.
- No new Deeds of Trust were signed.
- The surplus is due mainly to increased receipts in respect of recoupment of remuneration of teachers on secondment, enrolment fees from students repeating the Leaving Certificate Course, refund of salary and grants overpayments and cancellation of out-of-date payable orders.

NOTES

Expenditure charged to Subhead E includes amounts ranging from £72 to £35,000 and totalling £149,471 paid in settlement of claims for compensation and in legal costs arising from accidents in three comprehensive and ten community schools (S.18/35/78 and Department of Finance sanction dated 7th March, 1988). An amount of £4,661 was written off in respect of misappropriation of funds at Bailieboro Community School (S.18/6/70).

Vote 29

Expenditure charged to Subhead F includes £10,000,000 provided from the Employment and Training Levy.

Losses totalling £740,018 were written off in European Social Fund receipts due to errors and omissions in applications to the Fund for assistance in respect of a number of programmes for the period 1 September, 1983 to 31 December, 1985 — Subhead 0.6 (S.18/10/73).

The amount by which local contributions paid fell short of the amount payable in 1988, on the basis of an overall contribution of 5% of the estimated cost of building and equipping community schools, was £6,119.

D. Ó BRAONÁIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
19 Aibreán, 1989.

STATEMENT OF LOANS

Loans issued towards building of Secondary Schools and repayments thereof (Subhead 0.4)

Period	Amounts of Loans issued (1)	Repayments	
		Principal (2)	Interest (3)
	£	£	£
From 1st April, 1968 to 31st December, 1987	2,528,111	1,881,730	2,394,251
Year ended 31st December, 1988	Nil	77,386	62,572
TOTAL	£ 2,528,111	1,959,116	2,456,823

Principal outstanding: (1) £2,528,111 minus (2) £1,959,116 = £568,995

I have examined the above Account and Statement 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 and Statement are correct, subject to the observations in my Report.

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

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1988

	£	£
Receipts from Vote 47		3,591,035
Payments:		
Secondary Teachers	3,596,747	
Teachers in Community & Comprehensive Schools	393,709	
Vocational Teachers	833,454	
		4,823,910
Balance at 31st December, 1988		1,232,875 (Dr.)

D. Ó BRAONÁIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
19 Aibreán, 1989.

Vote 29

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, 1988, in respect of Capital and Income.

CAPITAL ACCOUNT		£	Securities £	Cash £
Balance on 1st January, 1988:				
Cash for investment				—
War Loan, 3.5% Stock...	400			
6% Exchequer Loan, 1985/90	500			
7% National Loan, 1987/92	460			
7.25% ESB Stock, 1988/93	94			
9.75% National Loan, 1984/89	3,874			
9.25% Exchequer Loan, 1991/96	1,500			
15% Conversion Stock, 1988	200			
11% National Loan, 1993/98	12,038			
			£19,066	
Transferred from Income Account for investment				4,126
Redemption of Securities, viz.,				
15% Conversion Stock, 1988		(200)		200
9.75% National Loan, 1984/89		(3,874)		3,874
Purchase of Securities, viz.,				
8.5% Capital Bond, 1992		7,905		(8,000)
9% Capital Loan, 1996		196		(200)
		23,093		—
Balance on 31st December, 1988:				
Cash for investment				—
War Loan, 3.5% Stock...	400			
6% Exchequer Loan, 1985/90	500			
7% National Loan, 1987/92	460			
7.25% ESB Stock, 1988/93	94			
9.25% Exchequer Loan, 1991/96	1,500			
11% National Loan, 1993/98	12,038			
8.5% Capital Bond, 1992	7,905			
9% Capital Loan, 1996	196			
			£23,093	
INCOME ACCOUNT		£	£	
Balance on 1st January, 1988			7,595	
Dividends received:				
War Loan, 3.5% Stock...	17			
6% Exchequer Loan, 1985/90	30			
7% National Loan, 1987/92	32			
7.25% ESB Stock, 1988/93	7			
9.75% National Loan, 1984/89	423			
9.25% Exchequer Loan, 1991/96	139			
15% Conversion Stock, 1988	30			
11% National Loan, 1993/98	1,324			
			2,002	
Registration fees			5,002	
Travel and subsistence expenses of Council members			(5,361)	
Recoupment of portion of the salary of the officer who acts as Secretary to the Registration Council			(65)	

INCOME ACCOUNT—continued

	£	£
Payments to retired registered teachers and to the legal personal representatives of deceased registered teachers out of surplus income under regulation 6 of the Registration Council Regulations		(1,170)
Miscellaneous payments		(70)
Transferred to Capital Account for investment		(4,126)
Balance on 31st December, 1988		<u>£3,807</u>

D. Ó BRAONÁIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
19 Aibreán, 1989.

Vote 30 THIRD-LEVEL AND FURTHER EDUCATION

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1988, compared with the sum granted, for the payment of sundry grants and grants-in-aid and in respect of Third-level and Further Education.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Higher Education Grants	23,250,000	23,120,988	129,012	—
A.2.—University Scholarships, Research Grants and Fellowships	778,000	745,604	32,396	—
A.3.—Grants to Students at Thomond College of Education	1,217,000	1,016,035	200,965	—
A.4.—Loans and Grants to Students of Primary Teacher Training Colleges ...	150,000	61,040	88,960	—
A.5.—Grants to Students of Home Economics Teacher Training Colleges ...	10,000	3,366	6,634	—
A.6.—Grants to Vocational Education Committees in respect of Grants and Scholarships to Students	20,500,000	21,159,762	—	659,762
B.1.—An tÚdarás um Ard-Oideachais—Grant-in-Aid for General Expenses	527,000	505,000	22,000	—
B.2.—An tÚdarás um Ard-Oideachas—General (Non-Capital) grants to Universities and Colleges and Designated Institutions of Higher Education (Grant-in-Aid)	98,997,000	98,997,000	—	—
C.—Annual Grants to Vocational Education Committees in respect of the running costs of Regional and other Technical and Specialist Colleges ...	66,407,000	62,907,000	3,500,000	—
D.—Training Colleges for Primary Teachers	6,321,000	6,801,730	—	480,730
E.—Training Colleges for Teachers of Home Economics	1,333,000	1,196,237	136,763	—
F.—Dublin Dental Hospital—Dental Education Grant (Grant-in-Aid) ...	1,600,000	1,600,000	—	—
G.—Dublin Institute for Advanced Studies (Grant-in-Aid)	1,215,000	1,215,000	—	—
H.—Cork Hospitals Board—Grant-in-Aid for General Expenses	3,000	1,087	1,913	—
I.1.—Building Grants and Capital Costs of Regional and other Technical and Specialist Colleges under Vocational Education Committees	3,390,000	3,389,857	143	—
I.2.—An tÚdarás um Ard-Oideachas — Building Grants and Capital Costs for Universities and Colleges and Designated Institutions of Higher Education (Grant-in-Aid)	11,300,000	11,165,400	134,600	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
I.3.—An tÚdarás um Ard-Oideachas— Capital Grants for Furniture and Equipment for Universities and Colleges and Designated Institutions of Higher Education (Grant-in-Aid)	1,850,000	1,850,000	—	—
I.4.—Grant-in-Aid Fund for Building Costs and other Capital Costs for Third- Level Institutions not funded by An tÚdarás um Ard-Oideachas	52,000	35,867	16,133	—
I.5.—Grant-in-Aid Fund for Capital Furniture and Equipment Costs for Third-Level Institutions not funded by An tÚdarás um Ard-Oideachas ...	103,000	103,000	—	—
GROSS TOTAL	£ 239,003,000	235,873,973	4,269,519	1,140,492
			Surplus of Gross Estimate over Expenditure £3,129,027	
	Estimated	Realised	Surplus of Appropriations in Aid realised £1,781,869	
Deduct— J.—Appropriations in Aid	24,563,000	26,344,869	Total Surplus to be surrendered £4,910,896	
NET TOTAL	£ 214,440,000	209,529,104		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.3.—There was a reduction in the intake of students to the college.
- A.4.—The number of students eligible for grants and loans was less than anticipated.
- A.5.—The number of applications was less than anticipated.
- C.—Anticipated payments on foot of a Labour Court award did not arise and there was an unanticipated increase in receipts for fees and in other receipts.
- D.—The excess is due to the extra cost of approved pay increases and to continued payment of staff at a college being phased out.
- E.—Certain anticipated items of expenditure, mainly expected retirements did not arise and there were unanticipated increases in Colleges' receipts.
- H.—Expenditure was less than anticipated.
- I.4.—Fire safety works at Dublin Dental Hospital were not completed as anticipated in 1988.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Training of Primary Teachers—		
(a) Training College Entrance Examination Fees	39,000	23,533
(b) Recovery of Loans to Training College Students... ..	11,000	14,657
2. Receipts from EC Social Fund	24,462,000	26,305,352
3. Miscellaneous	51,000	1,327
	£24,563,000	£26,344,869

Vote 30

1. (a) Fewer candidates than anticipated applied in 1988.
(b) The rate of recovery is difficult to estimate as it is related to the employment of loan recipients.
2. Some receipts in respect of 1985/6 claims due in 1987 were not received until 1988 and amounts received in respect of 1987 claims and 1988 advances were greater than expected.
3. The provision for miscellaneous receipts in the revised vote structure introduced in 1988 was overestimated.

NOTES

In addition to the amounts issued from the Vote, extra amounts issued from the Vote for Increases in Remuneration and Pensions (No. 46) as follows:—

	£
An tÚdarás Um Árd-Oideachas — General (Non-Capital) Grants to Universities and Colleges and Designated Institutions of Higher Education	3,969,000
Dublin Dental Hospital — Dental Education Grant	119,000
Dublin Institute for Advanced Studies	102,000

Expenditure charged to Subhead A.6 includes an amount of £6,000,000 provided from the Employment and Training Levy.

Expenditure charged to Subhead C includes an amount of £14,000,000 provided from the Employment and Training Levy.

The amount of loans to training college students outstanding at 31st December, 1988 was £103,825 (Subheads D and J(1)).

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

	£
Grant-in-Aid, 1988	35,867
Expenditure, 1988	35,867
Balance on 31st December, 1988	Nil

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

	£
Grant-in-Aid, 1988	103,000
Expenditure, 1988	103,000
Balance on 31st December, 1988	Nil

D. Ó BRAONÁIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
19 Aibreán, 1989.

I have examined the above Accounts 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-Reachtair Cúntas agus Ciste.

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1988

	£	£
Receipts from Vote 47		269,447
Payments:—		
Dublin Dental Hospital	41,290	
Colleges of Education for Primary Teachers	327,268	
HEA Institutions	790,342	
		<u>1,158,900</u>
Balance at 31st December, 1988		<u>889,453 (Dr.)</u>

D. Ó BRAONÁIN,
*Accounting Officer.*AN ROINN OIDEACHAIS,
19 Aibreán, 1989.

ACCOUNT of the sum expended, in the year ended 31st December, 1988, 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 ...	4,672,000	4,540,319	131,681	—
A.2.—Consultancy Services	22,000	34,933	—	12,933
A.3.—Commissions and Special Enquiries ...	1,000	—	1,000	—
B.1.—Travelling and Incidental Expenses ...	544,000	682,278	—	138,278
B.2.—Postal and Telecommunications Services	179,000	254,170	—	75,170
B.3.—Office Machinery and other Office Supplies	143,000	209,647	—	66,647
B.4.—Office Premises Expenses	84,000	77,767	6,233	—
C.—Coast Life Saving Service—Equipment, Stores and Maintenance	27,000	32,792	—	5,792
D.—Sea Fisheries Development	636,000	651,618	—	15,618
E.1.—Development of Harbours for Commercial and Fishery purposes, including payments under the Fishery Harbour Centres Act, 1968	3,100,000	1,589,250	1,510,750	—
E.2.—Fishery Harbour Centres Fund—Grant under Fishery Harbour Centres Act, 1968	1,000	—	1,000	—
F.1.—An Bord Iascaigh Mhara—Administration and Current Development (Grant-in-Aid)	3,624,000	3,561,000	63,000	—
F.2.—An Bord Iascaigh Mhara—Capital Development (Grant-in-Aid)	2,096,000	2,036,000	60,000	—
F.3.—Repayment of Advances	1,250,000	1,250,000	—	—
G.—Inland Fisheries Development	4,770,000	5,369,801	—	599,801
H.—The Salmon Research Trust of Ireland Incorporated (Grant-in-Aid)	50,000	50,000	—	—
I.—Expenditure in connection with the Acquisition of Fisheries and other property	1,000	—	1,000	—
J.—Repayments of Compensation for Fish Withdrawals	1,000	—	1,000	—
K.—Electronic Equipment for Coastal Radio Stations	700,000	787,810	—	87,810
L.1.—Marine Emergency Contingency ...	1,000	366	634	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
L.2.—Pensions and Allowances to Seamen or their Dependents and Medical Expenses of Seamen (No. 19 of 1946)	65,000	57,364	7,636	—
M.—Subscriptions to International Organisations	56,000	62,165	—	6,165
N.—Grant to Royal National Lifeboat Institution	100,000	100,000	—	—
O.—Payments to General Lighthouse Fund	1,316,000	1,315,369	631	—
P.— <i>Ex-gratia</i> payments to certain Pensioners of Irish Shipping Ltd.	60,000	54,244	5,756	—
Q.—Shipping Investment Grants	1,030,000	1,030,000	—	—
R.—Payments for Bulk Carrier... ..	1,000	—	1,000	—
S.—Grant to Irish Merchant Seamen's Memorial Committee	1,000	—	1,000	—
T.—Marine Research Institute	1,000	—	1,000	—
U.—Interest subsidy for Shipbuilding	12,000	7,070	4,930	—
GROSS TOTAL	£ 24,544,000	23,753,963	1,798,251	1,008,214
			Surplus of Gross Estimate over Expenditure £790,037	
			Surplus of Appropriations in Aid realised £402,802	
Deduct—				
V.—Appropriations in Aid	1,420,000	1,822,802		
NET TOTAL	£ 23,124,000	21,931,161	Total Surplus to be surrendered £1,192,839	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Dividend from Arramara Teoranta £3,900

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2.—Excess due to the engagement of a pollution consultant and a firm of public relations consultants.

B.1.—The excess was due mainly to expenditure on (i) home travel and (ii) non EC foreign travel being greater than anticipated.

B.2.—Expenditure on telecommunications was greater than anticipated.

B.3.—The excess was due to the purchase of additional computer equipment.

B.4.—Requirements were less than expected.

Vote 31

C.—Excess due to the purchase of necessary equipment.

E.1.—Grants payable for Commercial Harbours were less than anticipated. This was partly offset by increased expenditure on Fishery Harbours.

G.—The excess was due to (i) savings on pay being less than anticipated and (ii) a shortfall in Fisheries Boards' own resources.

K.—Excess due to the acceleration of the VHF development programme.

L.1.—Accurate estimation was not possible.

L.2.—Saving due mainly to the deaths of two pensioners.

M.—Accurate estimation is difficult.

P.—Expenditure was less than anticipated due to the deaths of two pensioners.

U.—A loan was re-negotiated at commercial rates and consequently one subsidy was not required.

A.3, E.2, I, J, R, S and T — These token provisions were not required.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Proceeds of fines and forfeitures in respect of fishery offences..	436,000	788,463
2. Lettings of fishing rights	10,000	12,833
3. Receipts under the Merchant Shipping and Mercantile Marine Acts	168,000	145,102
4. Receipts from Radio, Telephone and Telegraph traffic	350,000	176,197
5. Receipts under the Foreshore Act, 1933 and the State Property Act, 1954	102,000	352,370
6. Miscellaneous receipts	354,000	347,837
	<u>£1,420,000</u>	<u>£1,822,802</u>

1. A number of cases under appeal from previous years were cleared during 1988.

2. Revenue from one letting increased substantially.

3. Demand for services was less than estimated.

5. Surplus due to payment of arrears by a major leaseholder.

4 and 6. It is difficult to accurately estimate these receipts.

Miscellaneous receipts comprise:—

	£
Receipts from the Moy Fishery	156,632
Refund from the EC in respect of certain consultancy and related expenses	105,824
Refunds of air fares from the EC	38,034
Receipts from users of the RV Lough Beltra	21,150
Salmon export licences	17,800
Aquaculture licence fees	5,275
Miscellaneous	3,122
	<u>£347,837</u>

EXTRA REMUNERATION

Six officers received sums ranging from £537 to £6,115 in respect of overtime. A total of £15,313 was paid to eighteen officers.

Seven officers received allowances ranging from £453 to £1,034 for attendance at certain meetings abroad. A total of £9,108 was paid to twenty-six officers.

Two Marine Surveyors received *ex-gratia* payments of £2,000 and £1,000 for extra attendance (E.109/15/87).

NOTES

Salmon to a value of £200 was supplied without charge to the Moy Salmon Festival (MH 189 NS). A sum of £21 was written off in respect of two pre-paid rail warrants which were stolen (D.305/1/63).

Ex-gratia lump sums totalling £6,257 were paid to thirty-seven officers of various grades in respect of certain outstanding adjudication awards. Amounts paid varied from £80 to £308 (E.157/14/86, E.166/18/84 and E.166/19/84).

A sum of £253 was spent on gifts for foreign dignitaries (S.27/32/88).

A sum of £95 was written off in respect of the non-payment of an angling fee at the Moy Fishery (D.305/1/63).

Ex-gratia payments totalling £40 were made to two officers in respect of damage to clothing in the course of their official duties (E.109/41/41).

A sum of £5,555 was written off in respect of property which was stolen during a break-in at the Department's premises (S.86/7/77).

The operations of the Moy Fishery resulted in a surplus of £21,509.

FIONÁN Ó MUIRCHEARTAIGH,
Accounting Officer.

ROINN NA MARA,
27th April, 1989.

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-Reachtaire Cuntas agus Ciste.

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1988

	£	£
Receipts from Vote 47	...	1,277,465
Payments:—		
Central Fisheries Board	267,889	
Bord Iascaigh Mhara	430,213	
Departmental Staff	641,328	
		1,339,430
Balance at 31st December, 1988		£61,965 (Dr.)

FIONÁN Ó MUIRCHEARTAIGH,
Accounting Officer.

ROINN NA MARA,
27th April, 1989.

CUNTAS ar an tsuim a caitheadh, sa bhliain dar chríoch 31 Nollaig, 1988, i gcomparáid leis an tsuim a deonadh, le haghaidh tuarastail agus costais Roinn na Gaeltachta, maille le deontais le haghaidh tithe agus ildeontais-i-gcabhair.

Seirbhís	Deontas	Caiteachas	Caiteachas i gcomparáid le Deontas	
			Níos lú ná mar a Deonadh	Níos mó ná mar a Deonadh
A.—Tuarastail, Pá agus Liúntais	£ 905,000	£ 892,822	£ 12,178	£ —
B.1.—Costais Taistil agus Costais Theagh-mhasacha	150,000	140,206	9,794	—
B.2.—Costais Áitreabh Oifige	42,000	23,520	18,480	—
C.—Seirbhísí Poist agus Teileachumarsáide	70,000	53,784	16,216	—
D.—Tithe Gaeltachta — Deontais faoi Achtanna na dTithe (Gaeltacht), 1929 go 1979	1,480,000	1,720,000	—	240,000
E.—Scéimeanna Feabhsúcháin sa Ghaeltacht	1,260,000	1,002,235	257,765	—
F.—Scéimeanna Cultúrtha agus Sóisialta	1,625,000	1,566,282	58,718	—
G.—Íocaíocht le Ciste na Gaeilge (Deontas-i-gCabhair)	2,273,000	2,273,000	—	—
H.1.—Údarás na Gaeltachta — Caiteachas Reatha (Deontas-i-gCabhair) ...	1,695,000	1,695,000	—	—
H.2.—Údarás na Gaeltachta — Deontais do Thionscail (Deontas-i-gCabhair) Meastachán bunaidh £5,500,000 Meastachán forliontach 3,000,000	£ 8,500,000	8,500,000	—	—
I.—Oifig Eorpach do Theangacha Neamh-fhorleathana	29,000	29,000	—	—
AN MÓR IOMLÁN Meastachán bunaidh £15,029,000 Meastachán forliontach 3,000,000	£ 18,029,000	17,895,849	373,151	240,000
	<u>Mar a measadh</u>	<u>Mar a fuarthas</u>	Farasbarr ag an Meastachán Iomlán ar an gCaiteachas £133,151	
<i>Baintear de—</i> J.—Leithris-i-gCabhair	6,000	5,963	Easnamh sna Leithris-i-gCabhair a fuarthas £37	
AN GLAN-IOMLÁN Meastachán bunaidh £15,023,000 Meastachán forliontach 3,000,000	£ 18,023,000	17,889,886	Farasbarr Glan atá le tabhairt suas £133,114	

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

A.—Fuarthas £27,000 breise ó Vóta 46.

B.1.—Ní raibh an caiteachas ar fhearaís oifige agus na costais ilghnéitheacha chomh hard agus a measadh.

B.2.—Bíonn sé deacair na costais seo a mheas go cruinn.

C.—Ní raibh costas chóras nua teileafóin chomh hard agus a measadh.

E.—Is mar seo a leanas a bhí an caiteachas ar scéimeanna feabhsúcháin sa Ghaeltacht:—

<i>Caiteachas Caipitil—</i>		£	£
Bóithre	...	218,030	
Uisce agus séarachas	...	16,620	
Muiroibreacha	...	281,305	
Forbairt chomharchumann	...	36,183	
Hallai agus Coláistí Gaeilge	...	90,950	
Cóiríocht saoire	...	11,600	
Saoráidí ilghnéitheacha	...	58,925	
			713,613
<i>Caiteachas Eile—</i>			
Forbairt chomharchumann	...	288,622	288,622
			<u>£1,002,235</u>

Ní dheachaigh oibreacha ar aghaidh chomh tapaídh agus a measadh faoi chuid de na scéimeanna agus ní dheachaigh togra muiroibreacha amháin a raibh soláthar déanta ina leith ar aghaidh ar chor ar bith.

Maidir leis na hiasachtaí saor ó ús a tugadh do Chomharchumainn áirithe idir 1977 agus 1983, scríobhadh, le cead na Roinne Airgeadais, i rith na bliana an fuilleach a bhí ag seasamh amach ar 31 Nollaig, 1987 (S.29/2/815).

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 teaghlaihu acu	71,370
Scéim Spreagtha na Gaeilge i dtithe cónaithe nua	3,400
Lucht iostais a choinníonn foghlaimoírí aitheanta Gaeilge	1,073,687
Tréimhseacháin Ghaeilge agus nuachtáin le nuacht reatha i nGaeilge	194,675
Comhaltas Ceoltóirí Éireann	130,000
Seirbhísí Ilghnéitheacha (Siamsa Tíre etc.)	93,150
	<u>£1,566,282</u>

H.1.—Fuarthas £79,000 breise ó Vota 46 d'Údarás na Gaeltachta.

LEITHRIS I GCABHAIR		Mar a measadh	Mar a fuarthas
		£	£
1. Aisíoc íasachtaí	...	1,000	—
2. Fáiltais ilghnéitheacha	...	5,000	5,963
		<u>£6,000</u>	<u>£5,963</u>

Vóta 32

2. Is iad is mó atá san áireamh ná (i) ranníocaíocht (£4,293) agus aisíoc deontais (£893) ó Oifig na nOibreacha Poiblí i leith tograí muiroibreacha; agus (ii) suimeanna (£350 san iomlán) in orduithe iocaíochta a eisíodh roimh 1 Eanáir, 1988, agus a cuireadh ar ceal ina dhiaidh sin tar éis dóibh dul as dáta.

LUACH SAOTHAIR BHREISE

Fuair Oifigeach Feidhmiúcháin £1,137 mar Rúnaí ar Arramara Teoranta.

NÓTA

Íocadh cnapshuimeanna *ex-gratia* dár mhéid £660 in iomlán le ocht n-oifigeach i leith damhchaintí eadrána áirithe gan ioc. Suimeanna idir £80 agus £90 a bhí i gceist (Cead na Roinne Airgeadais 17 Nollaig, 1987).

CUNTAS CHISTE NA GAELIGE

	£
Fuilleach ar 1 Eanáir, 1988	10,047
Deontas-i-gCabhair, 1988	2,273,000
	<u>2,283,047</u>

Íocaíochtaí le—

	£
Bord na Gaeilge	1,125,000
Bord na Leabhar Gaeilge	195,550
Comhdháil Náisiúnta na Gaeilge	250,000
Gael-Linn	305,000
Conradh na Gaeilge	112,000
An tOireachtas	58,000
An Comhlachas Náisiúnta Drámaíochta	60,000
Taibhdhearc na Gaillimhe	53,000
Cumann na bhFiann	85,000
An Gael-Acadamh	17,000
Oidhreacht Thír Chonaill	6,000
	<u>2,266,550</u>
Fuilleach ar 31 Nollaig, 1988...	<u>£16,497</u>

SÉAN OLDEN,
Oifigeach Cuntasaíochta.

ROINN NA GAELTACHTA,
5 Aibreán, 1989.

SCÉIM LUATH-SCOR NA SEIRBHÍSE POIBLÍ

CUNTAS AR NA FÁLTÁIS AGUS ÍOCHAÍOCHTAÍ DON BHLIAIN DÁR CHRÍOCH 31 NOLLAIG, 1988

	£
Faltáis ó Vota 47	412,601
Íochaíochtaí:— Údarás na Gaeltachta	<u>412,601</u>
Fuilleach ar 31 Nollaig, 1988	<u>Nil</u>

SÉAN OLDEN,
Oifigeach Cuntasaíochta.

ROINN NA GAELTACHTA,
5 Aibreán, 1989.

CUNTAS AN CHRANNCHUIR NÁISIÚNTA 1988

Fuilleach ar 1 Eanáir, 1988	£	Nil
Fáltais 1988		857,500
		<hr/>
		857,500

Íocaíochtaí le:—

	£	
Taibhdhearc na Gaillimhe	174,562	
Oifig na nOibreacha Poiblí — Muiroibreacha ar Oileán Cléire	170,000	
Cumann na bhFiann	150,000	
Bord na Gaeilge/Glór na nGael	105,000	
Clann Lir Teo	95,000	
Arus Teo	52,000	
Oidhreacht Chorca Duibhne	40,000	
Tionscadal na Gaeilge Tiobrad Árann	20,000	
Comhar Teo	10,000	
Eagraíocht na Scoileanna Gaeltachta	7,500	
Coiste Gaeilge Chathair na Gaillimhe	7,000	
Cló Iar-Chonnachta	5,875	
	<hr/>	
		836,937
Fuilleach ar 31 Nollaig 1988		<hr/>
		£20,563

SÉAN OLDEN,
Oifigeach Cuntasaíochta.

ROINN NA GAELTACHTA,
5 Aibreán, 1989.

Do scrúdaigh mé na Cuntais sin thuas de réir forálacha an *Exchequer and Audit Departments Act*, 1921. Fuair mé an t-eolas agus na mínithe a bhí uaim, agus de thoradh an iniúchadh atá déanta agam, deimhnim gurb é mo thuairim go bhfuil na Cuntais sin cruinn.

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

Vote 33

AGRICULTURE AND FOOD

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1988, 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 grants, 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 ...	57,000,000	58,344,656	—	1,344,656
A.2.—Office Machinery and other Office Supplies	1,155,000	1,132,406	22,594	—
A.3.—Office Premises Expenses	911,000	783,152	127,848	—
A.4.—Travelling and Incidental Expenses	4,672,000	4,729,000	—	57,000
A.5.—Postal and Telecommunications Services	2,387,000	2,410,763	—	23,763
A.6.—Advertising and Publicity	357,000	353,112	3,888	—
A.7.—Consultative Councils, Inquiries and Reports	38,000	171,256	—	133,256
A.8.—Consultancy Services	1,000	—	1,000	—
EDUCATION, RESEARCH AND ADVISORY SERVICES				
B.1.—National Botanic Gardens	772,000	776,422	—	4,422
B.2.—Research and Testing	1,450,000	1,552,630	—	102,630
B.3.—Grants to Agricultural Organisations including Grant to Macra na Feirme for Farm Relief Services	65,000	65,000	—	—
B.4.—Payments to Grant-in-Aid Fund for Agricultural Research, Education and Advice (Grant-in-Aid)				
<i>Original</i>	£23,098,000			
<i>Supplementary</i>	8,000,000			
	31,098,000	31,098,000	—	—
LIVESTOCK IMPROVEMENT AND ERADICATION OF DISEASE				
C.1.—Improvement of Livestock	434,000	327,694	106,306	—
C.2.—Bovine Tuberculosis and Brucellosis Eradication				
<i>Original</i>	£31,585,000			
<i>Less Supplementary</i>	1,850,000			
	29,735,000	28,478,975	1,256,025	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
C.3.—General Disease Control and Eradication				
<i>Original</i>				£1,071,000
<i>Supplementary</i>				2,200,000
	3,271,000	3,165,554	105,446	—
PRODUCTION AND DEVELOPMENT AIDS				
D.1.—Poultry and Eggs	25,000	12,730	12,270	—
D.2.—Scheme of Assistance for the expansion of the Cattle Breeding Herd ...	6,000	1,378	4,622	—
D.3.—Aid for Horticultural Co-operatives	75,000	28,169	46,831	—
D.4.—An Bord Glas—Grant-in-Aid for General Expenses				
<i>Original</i>				£168,000
<i>Less Supplementary</i>				160,000
	8,000	—	8,000	—
FOOD SUBSIDIES				
E.—Subsidies on Milk and Dairy Produce				
<i>Original</i>				£28,000
<i>Supplementary</i>				142,000
	170,000	169,981	19	—
OTHER SERVICES				
F.1.—Payment under Exchange Rate Guarantee on Loans for Agricultural Purposes				
<i>Original</i>				£3,070,000
<i>Less Supplementary</i>				1,250,000
	1,820,000	1,251,664	568,336	—
F.2.—Interest Subsidy Scheme for Farmers in Severe Financial Difficulty	400,000	377,610	22,390	—
G.—Pension Payments etc., and Winding up Expenses in respect of the Dairy Disposal Company Limited, the Pigs and Bacon Commission and Bord na gCapall				
<i>Original</i>				£76,000
<i>Supplementary</i>				79,000
	155,000	131,344	23,656	—
H.1.—Córas Beostoic agus Feola — Grant-in-Aid for General Expenses	915,000	915,000	—	—
H.2.—Beef Classification Scheme	50,000	35,250	14,750	—
H.3.—Grant-in-Aid to the Racing Board for the Refurbishment of Irish Race Courses				
<i>Original</i>				Nil
<i>Supplementary</i>				£500,000
	500,000	500,000	—	—

Vote 33

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
H.4.—Grant to Equestrian Federation of Ireland in respect of participation in Seoul Olympics				
<i>Original</i> Nil				
<i>Supplementary</i> £55,000				
	55,000	55,000	—	—
I.1.—International Co-operation	420,000	407,172	12,828	—
I.2.—Food and Agriculture Organisation—Contributions to Schemes	55,000	34,323	20,677	—
I.3.—Food Aid Convention under International Wheat Agreement (Grant-in-Aid) Account (Grant-in-Aid)	400,000	400,000	—	—
I.4.—Payment to World Food Programme (Grant-in-Aid) Account (Grant-in-Aid)	1,000	—	1,000	—
J.—Miscellaneous Services — Token Provisions	6,000	2,866	3,134	—
LAND COMMISSION SERVICES				
K.1.—Legal Expenses	9,000	7,790	1,210	—
K.2.—Statutory Contributions to Land Bond Fund	4,708,000	4,456,304	251,696	—
K.3.—Deficiencies from Sales of Land Bonds allocated to Government Departments	1,000	—	1,000	—
K.4.—Deficiency of Income from Un-tenanted Land				
<i>Original</i> £2,000,000				
<i>Supplementary</i> 700,000				
	2,700,000	2,699,894	106	—
K.5.—Life Annuities (Land Act, 1965), Advances, Compensation, Additional Allowances and Auctioneers' Commission	4,000	5,011	—	1,011
K.6.—Promotion of Long Term Leasing of Land	1,000	—	1,000	—
K.7.—Gratuities to Ex-Employees	1,000	—	1,000	—
K.8.—Improvement of Estates, etc. ...	200,000	76,203	123,797	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
SCHEMES OPERATED IN IMPLEMENTATION OF EEC REGULATIONS AND DIRECTIVES				
L.1.—Farm Improvement Programme, Farm Modernisation Scheme and Western Measures				
<i>Original</i>				
<i>Supplementary</i>				
	29,400,000	29,379,023	20,977	—
L.2.—Life Annuities and Premiums — EEC Directive No. 72/160	1,110,000	1,014,510	95,490	—
L.3.—Aids to Farmers in certain Less Favoured Areas				
<i>Original</i>				
<i>Less Supplementary</i>				
	56,600,000	55,279,734	1,320,266	—
L.4.—Financing of the Common Agricultural Policy — Expenses in connection with Market Intervention and the Financing of other FEOGA (Guarantee) Section Measures				
<i>Original</i>				
<i>Less Supplementary</i>				
	83,498,000	82,216,044	1,281,956	—
L.5.—Losses by Deficiency, Accident, etc., arising under Market Intervention arrangements	500,000	179,639	320,361	—
L.6.—Grants for Marketing and Processing of Agricultural Products	490,000	157,561	332,439	—
L.7.—Special Premium on Exports of Beef to the United Kingdom				
<i>Original</i>				
<i>Supplementary</i>				
	16,000,000	14,129,527	1,870,473	—
L.8.—Aids to Horticultural Producer Groups	50,000	114,175	—	64,175
L.9.—Scheme for Cessation of Milk Production	1,011,000	1,012,573	—	1,573
L.10.—Integrated rural development programme				
<i>Original</i>				
<i>Supplementary</i>				
	160,000	113,651	46,349	—

Vote 33

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GROSS TOTAL				
Original £329,749,000				
Supplementary 5,101,000				
	£ 334,850,000	£ 328,552,746	8,029,740	1,732,486
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £6,297,254	
Deduct—				
M.—Appropriations in Aid				
Original £175,987,000				
Supplementary 5,100,000				
	£ 181,087,000	£ 176,992,117		Deficiency in Appropriations in Aid realised £4,094,883
NET TOTAL				
Original £153,762,000				
Supplementary 1,000				
	£ 153,763,000	£ 151,560,629		Net Surplus to be surrendered £2,202,371

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Agricultural levies collected under EC regulations and paid to the Exchequer amounted to £12,933,200.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.3.—Energy costs were lower than estimated.
- A.7.—As An Bord Glas was not set up as a statutory body in 1988 most of the Bord's expenditure was made from this subhead.
- A.8.—No consultancy fees were incurred during the year.
- B.2.—The excess was mainly due to the unforeseen purchase of disease testing equipment and laboratory supplies.
- C.1.—The saving arose because (a) no purchases of stock cattle and pigs were made during the year, (b) the programme of progeny testing of pigs was terminated early in the year and (c) the cattle progeny and performance testing programmes did not operate at full capacity.
- D.1.—The expected replacement of a van did not take place during the year.
- D.3.—Progress in a development programme was slower than anticipated.
- D.4.—Legislation to set up An Bord Glas was not passed in 1988 — see A.7.
- F.1.—Savings arose because of exchange rate fluctuations and the suspension of two schemes during the year.
- F.2.—The number of eligible claims was less than estimated.
- G.—Expected liabilities of Bord na gCapall were less than anticipated.
- H.2.—The saving was mainly due to the non-delivery of some equipment before the year-end.
- I.2.—Expenditure was less than anticipated.
- I.4.—It was unnecessary to draw on this subhead during the year.
- J.—No applications for aid were made under some schemes for which token estimates had been made.
- K.1.—Costs on cases arising from the winding down of the Land Commission were less than anticipated.
- K.2.—The cost of bonds not fully serviced by annuities was less than expected.
- K.3.—It was unnecessary to draw on this subhead during the year.
- K.5.—Properties sold during the year realised more than estimated.

K.6.—There was no advertising campaign during the year.

K.7.—No claims for gratuities were made during the year.

K.8.—Progress in land allotment was slower than expected and some anticipated schemes were not finalised.

L.2.—A number of annuitants died during the year.

L.5.—Losses were somewhat less than expected.

L.6.—Saving was due to delays in completion of projects.

L.7.—Payments were delayed due to the UK postal strike.

L.8.—The volume of eligible expenses on which aid to producer groups is calculated was greater than anticipated.

L.10.—Costs of training and office equipment were not invoiced before the end of the year.

APPROPRIATIONS IN AID

	Corresponding Debit Subhead	Estimated £	Realised £
1. Recoupment of salaries, etc., of officers on loan to outside bodies			
<i>Original</i>	£110,000		
<i>Supplementary</i>	90,000		
	<hr/>		
	A.1	200,000	388,405
2. Recoupment by EEC of certain travelling expenses	A.4	500,000	539,240
3. Receipts from sale of plants etc., at National Botanic Gardens			
<i>Original</i>	£168,000		
<i>Less Supplementary</i>	150,000		
	<hr/>		
	B.1	18,000	17,903
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.2 & C.3	227,000	318,789
5. Receipts from seed testing fees, certification fees, licensing fees, etc., and receipts from Backweston Farm			
<i>Original</i>	£1,103,000		
<i>Less Supplementary</i>	100,000		
	<hr/>		
	B.2	1,003,000	1,116,951
6. Receipts from EEC relating to agricultural, educational and advisory facilities under Western Package	B.4	100,000	89,959
7. Receipts from licences and from sale and leasing of livestock	C.1	193,000	149,319
8. Receipts from farmer contributions towards the cost of eradicating Bovine Disease	C.2	22,000,000	22,731,236
9. Receipts from fees in respect of poultry hatchery licences	D.1	50,000	36,728
10. Receipts under exchange rate guarantee on loans for agricultural purposes			
<i>Original</i>	£1,000		
<i>Supplementary</i>	3,776,000		
	<hr/>		
	F.1	3,777,000	3,806,693

Vote 33

	Corresponding Debit Subhead	Estimated	Realised
		£	£
11. Repayment of advances under Grain Storage (Loans) Act, 1951 etc.		15,000	15,516
12. Receipts from the resale of land purchased under the Farmers' Retirement Scheme		300,000	470,022
13. Fees and costs recovered	K.1	2,000	59
14. Surplus income of Rent and Interest Accounts ...	K.4	34,000	22,685
15. Excess Annuities, etc.		1,500,000	1,875,895
16. Contributions towards improvements expenditure...	K.8	55,000	34,366
17. Interest on bank deposits held by the Land Commission in connection with its operations ...		105,000	108,045
18. Receipts from EEC under Farm Improvement Programme, Farm Modernisation Scheme, Western Measures and EEC Interest Subsidy Scheme			
Original			£6,620,000
Supplementary			917,000
	L.1	7,537,000	7,563,852
19. Receipts from farm visits by staff in connection with Farm Improvement Programme	L.1.	300,000	650,340
20. Receipts from EEC under Farmers' Retirement Scheme	L.2.	5,000	4,989
21. Receipts from EEC under Scheme of Aids to Farmers in Less Favoured Areas... ..			
Original			£33,350,000
Less Supplementary			1,664,000
	L.3.	31,686,000	31,685,861
22. Receipts from EEC in respect of market intervention expenses and financing costs for other FEOGA (Guarantee) section measures			
Original			£86,372,000
Less Supplementary			4,358,000
	L.4	82,014,000	78,087,315
23. Receipts in respect of intervention stock losses, etc.			
Original			£245,000
Supplementary			4,559,000
	L.5	4,804,000	3,794,565
24. Receipts from forfeited deposits and securities under EEC intervention, export refund, etc. arrangements			
Original			£500,000
Less Supplementary			275,000
		225,000	368,101
25. Receipts from the United Kingdom Government in respect of the special premiums on exports of beef to the United Kingdom			
Original			£13,000,000
Supplementary			3,000,000
	L.7	16,000,000	14,039,936

	Corres- ponding Debit Subhead	Estimated £	Realised £
26. Receipts from EEC under Programme of Special Measures for Ireland	J	35,000	34,912
27. Receipts from licences, inspection fees, etc. under Agricultural Produce (Fresh Meat) Acts and Pigs and Bacon Acts			
<i>Original</i>			
<i>Less Supplementary</i>			
		5,650,000	5,944,120
28. Receipts from veterinary inspection fees for live exports			
<i>Original</i>			
<i>Less Supplementary</i>			
		180,000	248,686
29. Receipts from fees for dairy premises inspection services		2,050,000	2,065,125
30. Receipts from fees for veterinary inspection services at poultry plants		300,000	359,131
31. Other Receipts		222,000	423,373
TOTAL			
<i>Original</i>			
<i>Supplementary</i>			
		£181,087,000	£176,992,117

1. The number of officers for whom recoupment was made was higher than expected.
2. Recoupable airfares were higher than anticipated.
4. Surplus was due to a larger volume of testing and the introduction of revised testing charges.
5. Surplus arose from receipt of arrears due and increased yields and exports of certified seed.
6. The level of reimbursement from the EC was less than expected.
7. The deficit arose because (a) the programme of progeny testing of pigs was terminated early in the year and (b) delays in receipts of fees for sale and leasing of livestock and for milk recording.
9. The deficit arose due to delays in payment of fees.
- 12 and 15. Sales of land for cash were greater than anticipated.
13. Fees and costs recovered in lands' cases were lower than expected.
14. The amount realised did not match expectations.
16. A smaller volume of improvement work was undertaken.
19. The number of farm visits on which receipts were obtained was greater than anticipated.
23. Receipts under this heading cannot be closely estimated.
24. Receipts from forfeited deposits are difficult to forecast accurately owing to fluctuations in world trade.
25. Due to the UK postal strike an anticipated payment was not received until after the end of the year.
27. Some fees outstanding from previous years were paid during the year.
28. Exports of live cattle were higher than expected.
30. The number of birds slaughtered was greater than anticipated.
31. Receipts under this miscellaneous heading cannot be closely estimated.

Vote 33

EXTRA REMUNERATION

Ninety-seven officers of the Department's veterinary staff received gratuities and allowances ranging from £414 to £2,556 in respect of additional work at week-ends. The total amount paid was £127,460.

Thirty-four agricultural officers received amounts ranging from £404 to £2,167 in respect of various extra duties. The total amount paid was £44,444.

Three agricultural officers received amounts ranging from £401 to £657 for the performance of higher duties. The total amount paid was £2,974.

Three indoor foremen at Botanic Gardens received amounts ranging from £1,392 to £1,741 in respect of Sunday duty. The total paid was £4,872.

One Assistant Principal Officer received £621 from the Civil Service Commission for correction of examination papers.

Fifty-six officers received allowances ranging from £405 to £3,019 for attendance at certain meetings abroad. The total amount paid was £68,240.

Four hundred and seventy-five employees received overtime payments ranging from £402 to £14,746. The total amount paid was £1,558,901.

The total number of officers who received extra remuneration was 1,681 (one thousand, six hundred and eighty-one).

In addition officers of various grades received *ex-gratia* payments totalling £87,971 in connection with arbitration awards.

NOTES

This account includes expenditure of £26,025 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.4. includes expenditure of £1,635 on gifts presented by the Ministers mainly to counterparts in other countries (D.306/42/63).

This account includes the following *ex-gratia* payments:—

£168 to three employees of the Department in respect of damage to clothing and loss of personal property during the course of their employment (Subhead A.4. (E.109/41/41)).

£97 to two employees of the Department in respect of medical fees incurred arising from accidents at work (Subhead A.4. (E.109/83/67)).

£6,500 in respect of a former employee of the Department arising from an accident at work (Subhead A.4.(S.90/45/85)).

£7,000 in respect of a former employee of the Department due to an accident sustained at work (Subhead A.4. (S.90/45/85)).

£16,670 in respect of an employee of the Department arising from an accident at work (Subhead A.4. (Department of Finance minutes dated 5 February and 30 May, 1988)).

£50,000 in respect of a former employee of the Department in respect of an injury sustained at work (Subhead A.4. (S.90/45/85 and Department of Finance minute dated 2 February, 1988)).

£100 to a retired employee of the Department attending court (Subhead C.2 (Department of Finance minute dated 23 June, 1988)).

£22,846 to seven members of the public in respect of medical expenses and compensation arising from an accident in which vehicles, the property of the Department, were involved (Subhead A.4. (S.90/45/85)).

£980 to two herdowners in respect of animals which died after treatment for warble fly (Subhead C.3. (D.306/30/63)).

£966 to seventeen herdowners in respect of claims for losses arising out of the Beef Premium and Calf Premium Schemes (Subhead A.4. (S.90/18/69 and S.300/1/82)).

£25 to a member of the public in return for signing a deed of transfer (Subhead K.8. (S.305/1/86)).

£5,800 to a trader towards the cost of redressing seed which had mistakenly been accepted for certification by the Department (Subhead B.2. (S.90/6/53)).

£5,421 to twenty-six 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. £6,141 to thirteen herdowners in respect of cattle which passed the test but were found at time of slaughter to be suffering from tuberculosis. £675 to three herdowners in respect of cattle which failed the brucellosis test under the Brucellosis Eradication Scheme and died before they could be slaughtered (Subhead C.2. (S.90/11/67)).

£316 to the Department of Energy in respect of incorrect allotment of land (Subhead K.8. (D.305/1/86)).

In addition to Grants-in-Aid issued from the Vote extra amounts were issued from the Vote for Increases in Remuneration and Pensions (No. 46) as follows:—

	£
Teagasc	3,084,000
Coras Beostoic agus Feola	25,200

The following sums were written off:—

Reference	Amount	
S.90/6/80	£77	Payment for turkeys supplied to two former employees of the Department.
S.90/15/56	£432	Charges involved in testing samples submitted during investigation of a disease outbreak.
S.90/45/85	£1,443	False receipt for removal expenses and overpayment of wages to a former employee of the Department.
D.305/1/86 and D.201/1/84	£33,570	Debts for annuities, legal costs, letting rents, compensation, etc. on various lands held by the Land Commission.
S.90/8/76	£93,563	Amount due for fees and supply of produce from a poultry company which went into liquidation.

D. CREEDON,
Accounting Officer.

24th April, 1989.

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, 1988

(Capital Amounts only)

	£
Advances under the Grain Storage (Loans) Act, 1951	29,158
Sundry purchases of bulls under special scheme for congested districts (maximum sum payable) (a)	3,688
	<u>£32,846</u>

(a) Reducible, if certain conditions are complied with, to £1,964.

WORLD FOOD PROGRAMME (GRANT-IN-AID) ACCOUNT

ACCOUNT OF THE RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1988

	£
Balance on 1st January, 1988	127,742
Grant-in-Aid (Subhead I.4)	Nil
	<hr/>
	127,742
Contribution to World Food Programme	126,324
	<hr/>
Balance on 31st December, 1988	£1,418

FOOD AID CONVENTION UNDER INTERNATIONAL WHEAT AGREEMENT
(GRANT-IN-AID) ACCOUNT

ACCOUNT OF THE RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1988

	£
Balance on 1st January, 1988... ..	819,724
Grant-in-Aid (Subhead I.3)	400,000
Other Receipts	261,310
	<hr/>
	1,481,034
Expenditure	517,939
	<hr/>
Balance on 31st December, 1988	£963,095

BOVINE TUBERCULOSIS AND BRUCELLOSIS ERADICATION SCHEMES
DEPOPULATION FUND (GRANT-IN-AID)

ACCOUNT OF THE RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1988

	£
Balance on 1st January, 1988... ..	81,895
Grant-in-Aid	Nil
Other Receipts	Nil
	<hr/>
	81,895
Expenditure	21,800
	<hr/>
Balance on 31st December 1988	£60,095

GRANT-IN-AID FUND FOR GENERAL LAND PURCHASES

ACCOUNT OF THE RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1988

	£
Balance on 1st January, 1988... ..	127,092
Grant-in-Aid	Nil
	<hr/>
	127,092
Surrendered to the Exchequer	127,092
	<hr/>
Balance on 31st December, 1988	Nil

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF THE RECEIPTS AND PAYMENTS IN THE YEAR ENDED
31ST DECEMBER, 1988

	£	£
Balance on 1st January, 1988... ..		20,967 (Dr.)
Receipts from Vote 47		11,136,095
Receipts from Department of Labour under the Redundancy Payments Act		40,916
		<hr/> 11,156,044
Payments:—		
Departmental staff	4,343,823	
An Foras Talúntais	4,213,721	
An Chomhairle Oiliúna Talmhaíochta	2,119,829	
Teagasc	316,256	
	<hr/>	10,993,629
Balance on 31st December, 1988		<hr/> £162,415

D. CREEDON
Accounting Officer.

24th April, 1989.

ACCOUNT of the sum expended, in the year ended 31st December, 1988, 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 ...	6,434,000	5,964,841	469,159	—
A.2.—Superannuation and Pensions for Members of the Labour Court ...	69,000	34,628	34,372	—
A.3.—Consultancy Services	10,000	23,381	—	13,381
B.1.—Travelling and Incidental Expenses	1,011,000	900,094	110,906	—
B.2.—Office Machinery and other Office Supplies	522,000	520,327	1,673	—
B.3.—Office Premises Expenses	97,000	50,205	46,795	—
C.—Postal and Telecommunications Services	614,000	414,454	199,546	—
D.—Advertising and Publicity	75,000	38,313	36,687	—
E.—Commissions and Special Inquiries ...	20,000	8,583	11,417	—
F.—Subscriptions to International Organisations	226,000	205,542	20,458	—
G.—Research, including Manpower Surveys	75,000	68,645	6,355	—
H.—National Industrial Safety Organisation	29,000	29,000	—	—
I.—DÍON—Committee on Welfare Services Abroad—Grants for Emigrant Advisory Services	250,000	250,000	—	—
J.—Irish Management Institute — Grant for Training	430,000	430,000	—	—
K.—Grants for Trade Union Education and Advisory Services	684,000	684,000	—	—
L.—Trade Union Amalgamations	60,000	38,893	21,107	—
M.—College of Industrial Relations—General Expenses (Grant-in-Aid) ...	45,000	45,000	—	—
N.—Employment Equality Agency	302,000	316,250	—	14,250
TRAINING AND EMPLOYMENT				
(i) CERT				
O.—Council for Education, Recruitment and Training for the Hotel, Catering and Tourism Industries (CERT Limited) — Grant for Training... ..	2,419,000	2,594,000	—	175,000

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
(ii) FORAS ÁISEANNA SAOTHAIR (FÁS)				
P.1.—Administration (Grant-in-Aid) ...	5,270,000	5,270,000	—	—
P.2.—Training (Grant-in-Aid)	48,702,000	48,702,000	—	—
P.3.—Capital Expenditure (Grant-in-Aid)	440,000	440,000	—	—
P.4.—Grant for the Social Employment Scheme	39,130,000	39,130,000	—	—
P.5.—Grant for the Work Experience Programme and the Employment Incentive Scheme	3,229,000	2,962,000	267,000	—
P.6.—Grant for Teamwork	3,845,000	3,845,000	—	—
P.7.—Grant for Enterprise Scheme	4,633,000	4,633,000	—	—
P.8.—Grant for Community Enterprise Programme and Graduate Placement Programmes	2,603,000	2,603,000	—	—
P.9.—Administration costs of former National Manpower Service of Department of Labour	5,428,000	5,428,000	—	—
GROSS TOTAL	£ 126,652,000	125,629,156	1,225,475	202,631
			Surplus of Gross Estimate over Expenditure £1,022,844	
	Estimated	Realised	Deficiency in Appropriations in Aid realised £22,028	
Deduct— Q.—Appropriations in Aid	341,000	318,972		
NET TOTAL	£ 126,311,000	125,310,184	Net Surplus to be surrendered £1,000,816	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—The saving arose from staff reductions due to the Voluntary Early Retirement Scheme.
- A.2.—Payment of pensions and lump sums provided for did not arise.
- A.3.—There was a greater need for consultancies than estimated.
- B.1.—Expenditure under home travel and incidental expenses did not arise to the extent provided for.
- B.3.—The completion of a number of installations was delayed due to technical difficulties.
- C.—Expenditure on postal services was less than anticipated.

Vote 34

- D.—Expenditure on advertising was less than expected.
 E.—Expenditure was less than anticipated.
 F.—Expenditure was less than expected due to a more favourable currency exchange rate.
 G.—Expenditure on one project was less than anticipated.
 L.—The total amount of claims was less than anticipated.
 O.—The excess was due to a decision to compensate CERT from Exchequer funds for a shortfall in external receipts.
 P.5.—The saving was due to a lower than expected take-up under the Employment Incentive Scheme.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from the Redundancy Fund under Section 56 of the Redundancy Payments Act, 1967 (Appeals Tribunal)	112,000	95,520
2. Receipts from European Social Fund	—	—
3. Recoupment of salaries, etc. of officers on secondment.	10,000	—
4. Recoupment of certain travelling and subsistence expenses from the EC	83,000	84,678
5. Receipts from Work Permit fees	85,000	96,703
6. Miscellaneous	51,000	42,071
	<u>£341,000</u>	<u>£318,972</u>

1. The Redundancy Payments Acts make provision for the recoupment from the Redundancy Fund of the cost of the Employment Appeals Tribunal and its Secretariat in servicing redundancy appeals. The shortfall was due to reductions in staff numbers and in travel/subsistence expenditure.
3. An anticipated secondment did not occur.
5. More applications than expected were granted.
6. The miscellaneous category is difficult to estimate.

EXTRA REMUNERATION

One hundred and twenty-six officers were paid a total of £78,259 in overtime. Of these, forty-seven earned amounts in excess of £400 — ranging from £407 to £4,558.

Thirty-seven officers were paid a total of £13,660 for attendance at certain meetings abroad. Of these, thirteen officers received amounts in excess of £400 — ranging from £432 to £1,279.

Twenty-six clerical assistants received a total of £13,287 for operating word processors. Five clerical officers received allowances totalling £5,045 as general inspectors. Five higher executive officers received a total of £8,850 as industrial relations officers. Two higher executive officers received a total of £7,172 as equality officers. One assistant principal received £2,894 for performing higher duties. One assistant principal received £1,874 as head of the Equality Service of the Labour Court. Two messengers received a total of £351 for operating franking machines.

NOTES

Ex-gratia payments totalling £157 were made to three officers in respect of loss of or damage to clothing or personal effects in the course of official duties (E.109/41/41).

An *ex-gratia* payment of £25,188 plus legal costs of £8,544 was made to one member of staff for personal injury received while on duty (Department of Finance sanctions of 1 March, 1988 and 27 September, 1988).

The Account includes expenditure of £70 on gifts given by the Minister to visiting dignitaries (Department of Finance sanction of 6 October, 1987).

In addition to the grant issued from the Vote, an amount of £33,000 was issued to the Council for Education, Recruitment and Training for the Hotel, Catering and Tourism Industries (CERT Ltd.) from the Vote for Increases in Remuneration and Pensions (No. 46).

Ex-gratia lump sums totalling £6,302 were paid to fifty-six officers of assistant principal and principal officer and analagous grades in respect of certain outstanding adjudication awards. Amounts paid varied from £3 to £308 (E.157/14/86).

DETAILS OF EXPENDITURE ON COMMISSIONS AND SPECIAL INQUIRIES

Commission or Special Inquiry	Expenditure			Total to 31st December, 1988
	Subheads		Total for year ended 31st December, 1988	
	E.	A.1.		
Dion — Committee on Welfare Services Abroad	£	£	£	£
Interim Board for Occupational Safety and Health	4,042	4,147	8,189	82,161
Advisory Committee on Management Training	1,793	5,300	7,093	21,882
	2,748	13,265	16,013	16,013
£	8,583	22,712	31,295	120,056

MICHAEL F. KEEGAN,
Accounting Officer.

DEPARTMENT OF LABOUR,
17th April, 1989.

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

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

STATEMENT OF RECEIPTS AND PAYMENTS OUT OF THE TRAINING AND EMPLOYMENT OF YOUNG PERSONS (GRANT-IN-AID) FUND FOR THE YEAR ENDED 31ST DECEMBER, 1988

	£
Balance at 31st December, 1987	740,100
RECEIPTS:	
Refunds	9,781
	<u>749,881</u>
PAYMENTS:	
Transferred to Department of Finance... ..	740,100
Balance at 31st December, 1988	<u>£9,781</u>

MICHAEL F. KEEGAN,
Accounting Officer.

DEPARTMENT OF LABOUR,
17th April, 1989.

Vote 34

EMPLOYMENT AND TRAINING LEVY

Statement of payments made in accordance with Section 25(1) of the Labour Services Act, 1987

	Total for year ended 31st December, 1988 £	Total to 31st December, 1988 £
Received by the Minister for Labour	125,428,747	587,843,778
Paid by the Minister for Labour into the Exchequer	125,428,747	587,843,778

MICHAEL F. KEEGAN,
Accounting Officer.

DEPARTMENT OF LABOUR,
17th April, 1989.

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1988

	£	£
Receipts from Vote 47		1,654,161
Payments:—		
Department staff	1,090,828	
Foras Aiseanna Saothair	804,270	
		<u>1,895,098</u>
Balance on 31st December, 1988		<u>£240,937 (Dr.)</u>

MICHAEL F. KEEGAN
Accounting Officer.

DEPARTMENT OF LABOUR,
17th April, 1989.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1988, 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
	£	£	£	£
A.1.—Salaries, Wages and Allowances ... <i>Original</i> £8,144,000 <i>Less Supplementary</i> 300,000	7,844,000	7,633,549	210,451	—
A.2.—Public Service Pensions for former members and widows of former members of the Restrictive Practices Commission	22,000	17,753	4,247	—
A.3.—Consultancy Services	300,000	258,787	41,213	—
B.1.—Travelling and Incidental Expenses	884,000	878,439	5,561	—
B.2.—Office Machinery and other Office Supplies	420,000	491,951	—	71,951
B.3.—Office Premises Expenses	144,000	160,918	—	16,918
C.1.—Postal and Telecommunications Services	380,000	384,521	—	4,521
C.2.—Advertising and Publicity	75,000	58,249	16,751	—
D.—Subscriptions to International Organisations, etc.	3,098,000	2,882,968	215,032	—
E.1.—Shannon Free Airport Development Company Limited—Administration and General Expenses (Industrial Development) (Grant-in-Aid)	2,000,000	2,000,000	—	—
E.2.—Shannon Free Airport Development Company Limited — Grants to Industry (Grant-in-Aid) <i>Original</i> £4,000,000 <i>Less Supplementary</i> 420,000	3,580,000	3,313,000	267,000	—
E.3.—Shannon Free Airport Development Company Limited—Housing Subsidies	434,000	434,000	—	—
F.—Currency Exchange Loss on certain Industrial Credit Corporation plc Foreign Borrowing for Industrial Development <i>Original</i> £9,500,000 <i>Supplementary</i> 3,410,000	12,910,000	12,757,863	152,137	—

Vote 35

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
G.1.—Córás Tráchtála — Administration and General Expenses (Grant-in-Aid)	19,612,000	19,612,000	—	—
G.2.—Córás Tráchtála — Market Entry and Development Scheme (Grant-in-Aid)				
<i>Original</i>	£1,250,000			
<i>Less Supplementary</i>	250,000			
	1,000,000	653,150	346,850	—
H.—EOLAS—Administration and General Expenses (Grant-in-Aid)				
<i>Original</i>	£9,679,000			
<i>Supplementary</i>	1,800,000			
	11,479,000	11,479,500	—	500
I.—Kilkenny Design Workshops Ltd.—Administration and General Expenses (Grant-in-Aid)				
<i>Original</i>	£536,000			
<i>Supplementary</i>	250,000			
<i>Do.</i>	600,000			
	1,386,000	1,386,000	—	—
J.1.—Industrial Development Authority—Administration and General Expenses (Grant-in-Aid)	13,367,000	13,367,000	—	—
J.2.—Industrial Development Authority—Grants to Industry (Grant-in-Aid)				
<i>Original</i>	£117,850,000			
<i>Less Supplementary</i>	2,250,000			
	115,600,000	115,600,000	—	—
J.3.—Industrial Development Authority—Building Operations (Grant-in-Aid)	31,000	31,000	—	—
K.—Irish Productivity Centre — Administration and General Expenses (Grant-in-Aid)				
<i>Original</i>	£440,000			
<i>Supplementary</i>	90,000			
	530,000	530,000	—	—
L.—Irish Goods Council—Administration and General Expenses (Grant-in-Aid)	1,000,000	1,000,000	—	—
M.—National Development Corporation Limited—Administration and General Expenses (Grant-in-Aid)	700,000	700,000	—	—
N.1.—National Micro-electronics Research Centre—Administration and General Expenses (Grant-in-Aid)	256,000	256,000	—	—
N.2.—National Micro-electronics Research Centre—Capital Expenditure (Grant-in-Aid)	445,000	445,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
O.1.—Export Guarantee Arrangements under the Insurance Act, 1953 (as amended)	10,135,000	10,134,938	62	—
O.2.—Credit Financing of certain Capital Goods Exports	150,000	134,188	15,812	—
P.—Commissions, Committees and Special Inquiries	8,000	5,557	2,443	—
Q.—Miscellaneous Payments	166,000	116,182	49,818	—
R.—Closure costs of Ceimici Teoranta ...	1,000	—	1,000	—
S.—Science and Technology Development Programme	3,100,000	3,110,832	—	10,832
GROSS TOTAL				
Original £208,127,000				
Supplementary 250,000				
Do. 2,680,000				
£ 211,057,000		209,833,345	1,328,377	104,722
	<u>Estimated</u>	<u>Realised</u>	Surplus of Gross Estimate over Expenditure £1,223,655	
Deduct—				
T.—Appropriations in Aid				
Original £7,605,000				
Supplementary 249,000				
Do. 1,230,000				
9,084,000		9,385,827		Surplus of Appropriations in Aid realised £301,827
NET TOTAL				
Original £200,522,000				
Supplementary 1,000				
Do. 1,450,000				
£ 201,973,000		200,447,518		Total Surplus to be surrendered £1,525,482

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Fees (stamps) collected at Companies Registration Office £2,108,588

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Payments were less than anticipated as full recoupment was not claimed by the Paymaster General by year-end.
- A.3.—Saving due to a number of consultancy assignments not being completed within the year and some not commissioned to the extent anticipated.
- B.2.—Excess was due to a decision by the Department to continue to accelerate its computerisation programme. In addition to the amount expended under this subhead an amount of £19,037 was received from Subhead F of Vote 7 in respect of Information Technology Initiatives.
- B.3.—The excess was due to necessary maintenance/refurbishment work which was required in one of the Department's out-offices.

Vote 35

C.2.—Saving due to curtailment of expenditure on publicity in the Office of the Director of Consumer Affairs and Fair Trade.

D.—Saving due primarily to (1) financing of the Buffer Stock of the International Rubber Organisation not being required and (2) a ministerial council decision to reschedule basic activities of the European Space Agency.

E.2.—Saving due primarily to payment of some approved grants being deferred.

G.2.—The saving arose because firms were not at as advanced a stage of development as Córas Tráchtála envisaged when planning for 1988.

H.—The original estimate for Eolas, published in the abridged version of the Estimates for Public Services, was £9,777,000. This was reduced by £97,500 because of a transfer of functions and rounded to £98,000 when the Revised Estimates were published. The extra £500 was paid to Eolas.

O.2.—Saving due to the convergence of the commercial and subsidised interest rates.

P.—Saving due to fewer meetings of the Motor Insurance Advisory Board than anticipated.

Q.—Saving due to a drop in expenditure on EC initial verification, due to a lower than expected level of production, and a slowdown in pattern approval applications.

R.—Token provision was not required.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Contributions and fees payable under the Weights and Measures Acts, 1878 to 1961	240,000	203,319
2. Repayment of travel costs of certain journeys to EC	260,000	301,072
3. Export Guarantee Premiums and Fees under the Insurance Act, 1953 (as amended)		
Original	£2,500,000	
Supplementary	249,000	
Do.	780,000	
	3,529,000	3,721,277
4. Receipts under the Trade Marks Act, 1963 and Patents Act, 1964 ...	3,375,000	3,513,866
5. Companies Registration Office	210,000	131,574
6. Fees for casual trading licences	100,000	78,575
7. Receipts from IDA in respect of repayable grants for industrial housing*		
Original	£256,000	
Supplementary	450,000	
	706,000	737,309
8. Fees under Market Entry and Development Scheme	543,000	587,623
9. Miscellaneous	121,000	111,212
TOTAL		
Original	£7,605,000	
Supplementary	249,000	
Do.	1,230,000	
	£9,084,000	£9,385,827

*Capital service receipt.

1. Deficit due to a drop in EC initial verification and pattern approval income.
2. Attendances at EC meetings were higher than anticipated.
3. Premium income was higher than anticipated.
5. Deficit due primarily to (1) receipts not materialising at the level anticipated and (2) a payment due from An Post not being received before year end.
6. Deficit due to a fall in the number of applications for licences.
8. The level of sales achieved by companies participating in the scheme was higher than anticipated.
9. Accurate estimation of these receipts is not possible.

EXTRA REMUNERATION

A total of two hundred and twenty officers were paid overtime. One hundred and five officers received sums varying from £407 to £5,048. The total amount paid in respect of overtime was £163,160 (of which £27,000 was recouped from Vote 36).

A total of one hundred and thirty officers received allowances in respect of duties as delegates at meetings abroad (mainly EC). Forty-two officers received sums varying from £409 to £2,381. The total amount paid was £48,691.

NOTES

In addition to the grants-in-aid issued from the Vote extra amounts totalling £786,100 were issued from the Vote for Increases in Remuneration and Pensions (No. 46) as follows:

	£
Shannon Free Airport Development Company Limited	79,000
Córas Tráchtála	77,000
Eolas	264,000
Kilkenny Design Workshops Limited	5,000
Industrial Development Authority	324,000
Irish Productivity Centre	17,000
Irish Goods Council	13,900
National Micro-electronics Research Centre	6,200

In accordance with an award to Principals and Assistant Principals and certain Analogous Grades, *ex-gratia* lump sums, varying from £18 to £95, were paid to seventy-four officers. The total amount paid was £6,041 (E.157/14/86).

In accordance with an award to grades linked for pay purposes to Engineer Grade 1, *ex-gratia* lump sums of £308 each, were paid to eight officers. The total amount paid was £2,464 (E.166/18/84, E.166/19/84).

An *ex-gratia* payment of £49 was made to an officer in respect of personal property stolen while on official duty (E.109/41/41).

An amount of £100 was written-off in respect of a discrepancy in the operations of the Companies Registration Office (S.99/17/88).

Amounts of £64 and £49 stolen from the Office of the Registrar of Friendly Societies were written off during 1988 (S.213/45/88).

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS, COMMITTEES AND SPECIAL INQUIRIES ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1988

Commission, Committee or Special Inquiry	Year of Appointment	Total Expenditure to 31st December, 1988
Motor Insurance Advisory Board	1985	£ 24,409

Vote 35

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 YEAR ENDED 31ST DECEMBER, 1988

	£	£
Balance on 1st January, 1988		Nil
Receipts:—		
Vote 47	2,384,565	
Redundancy Fund	13,043	
Departmental Staff (option change)	3,175	
		2,400,783
Payments:—		
Córas Tráchtála	632,257	
Eolas	1,385,347	
Kilkenny Design Workshops Ltd.	168,492	
Industrial Development Authority	601,327	
Departmental Staff	737,408	
		3,524,831
Balance on 31st December, 1988		£1,124,048 (Dr.)

JOHN DONLON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
28th April, 1989.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1988, 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	19,523,000	19,152,745	370,255	—
A.2.—Consultancy Services	217,000	121,611	95,389	—
A.3.—Travelling and Incidental Expenses				
<i>Original</i> £745,000				
<i>Supplementary</i> 50,000				
	795,000	852,234	—	57,234
A.4.—Office Machinery and other Office Supplies	676,000	668,653	7,347	—
A.5.—Office Premises Expenses				
<i>Original</i> £132,000				
<i>Supplementary</i> 50,000				
	182,000	190,621	—	8,621
A.6.—Postal and Telecommunications Services				
<i>Original</i> £1,133,000				
<i>Supplementary</i> 250,000				
	1,383,000	1,266,132	116,868	—
A.7.—Subscriptions to International Organisations	853,000	794,362	58,638	—
A.8.—Equipment, Stores and Maintenance	360,000	353,055	6,945	—
TOURISM				
B.1.—Bord Fáilte Éireann—Grants under Section 2 of the Tourist Traffic Act, 1961 (Grants-in-Aid)				
<i>Original</i> £20,227,000				
<i>Supplementary</i> 5,300,000				
	25,527,000	25,377,000	150,000	—
B.2.—Bord Fáilte Éireann — Development of Holiday Accommodation (Grant-in-Aid)				
<i>Original</i> £150,000				
<i>Supplementary</i> 42,000				
	192,000	192,000	—	—
B.3.—Bord Fáilte Éireann — Development of Supplementary Holiday Accommodation (Grant-in-Aid)				
<i>Original</i> £70,000				
<i>Less Supplementary</i> 17,000				
	53,000	53,000	—	—

Vote 36

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> £500,000 <i>Less Supplementary</i> 25,000	475,000	475,000	—	—
B.5.—Currency Exchange Loss on certain Industrial Credit Corporation plc foreign borrowing for Tourism Development	1,000,000	959,175	40,825	—
B.6.—Shannon Free Airport Development Company, Limited. — Administration and General Expenses (Tourism/Traffic Development) (Grant-in-Aid)	1,541,000	1,541,000	—	—
ROAD AND RAIL TRANSPORT				
C.1.—Grants to Córas Iompair Éireann ...	113,605,000	111,255,000	2,350,000	—
C.2.—Córas Iompair Éireann—Redundancy Compensation	74,000	70,246	3,754	—
C.3.—Traffic Management Schemes ...	165,000	169,359	—	4,359
C.4.—Pension payments and winding up expenses in respect of the Dublin Transport Authority	10,000	9,222	778	—
CIVIL AVIATION				
D.1.—Acquisition of Land, Buildings, etc., at State Airports	500,000	501,003	—	1,003
D.2.—Constructional works at State Airports, including furnishing of Buildings	1,000	—	1,000	—
D.3.—Grant to Aer Rianta cpt for construction of new Dublin runway ...	4,000,000	3,000,000	1,000,000	—
D.4.—Rent on lands, etc., at State Airports	2,000	2,765	—	765
D.5.—Grant to Aer Rianta cpt for payment to the Irish Airlines (General Employees) Superannuation Fund ...	20,000	—	20,000	—
D.6.—Electronic Equipment for Air Navigation Services Office	3,675,000	3,394,487	280,513	—
D.7.—Transport of Staff	55,000	28,707	26,293	—
D.8.—Grants towards the cost of Regional/Local Airports Development ... <i>Original</i> £10,000 <i>Supplementary</i> 990,000	1,000,000	1,000,000	—	—
D.9.—Regional/Local Air Services	112,000	112,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
D.10.—Expenses under the Transport (Tour Operators and Travel Agents) Act, 1982	7,000	6,047	953	—
D.11.—Insurance Premium for Air Navigation Services	210,000	181,344	28,656	—
SEA FERRIES				
E.—Grants towards the provision of a ferry service between Cork and Swansea ...				
Original	£300,000			
Supplementary	500,000			
	800,000	300,000	500,000	—
GROSS TOTAL				
Original	£169,873,000			
Supplementary	7,140,000			
	£ 177,013,000	172,026,768	5,058,214	71,982
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £4,986,232	
Deduct—				
F.—Appropriations in Aid				
Original	£27,892,000			
Supplementary	7,139,000			
	35,031,000	37,185,743		Surplus of Appropriations in Aid realised £2,154,743
NET TOTAL				
Original	£141,981,000			
Supplementary	1,000			
	£ 141,982,000	134,841,025		Total Surplus to be surrendered £7,140,975

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	£
Settlement arising from damages to Dublin Airport radar antenna	100,850
Compensation following damage to Woodcock Hill Radar Station	3,518
Sale of car	8,900
Sale of ordnance survey maps and equipment	7,742
Conscience money	400

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2.—The saving arose because (a) a contract with Zeus Management expired in May, 1988 and (b) proposed expenditure on an Information Technology consultancy was deferred.

A.3.—The excess was due to (a) increased rates in removal expenses not provided for in the estimate, (b) the use of a taxi service from Limerick to Ballygirreen Radio Station because of the withdrawal of the CIE bus service with effect from January, 1988, (c) a greater attendance at EC meetings than anticipated and (d) unfavourable exchange rates resulting in increases in the cost of foreign publications.

Vote 36

- A.6.—The saving was due to expenditure on telephones and private wires being less than expected.
- A.7.—The saving was due to a reduction in contributions to the International Civil Aviation Organisation under the Danish/Icelandic Joint Financing Agreements and for a certain meteorological project.
- C.2.—The saving was due to a reduction in the number of persons in receipt of compensation payments.
- C.4.—Accurate estimation of the winding up expenses of the Dublin Transport Authority was not possible.
- D.2.—Token provision was not required.
- D.3.—The saving arose because the overall expenditure on this project was not as high as anticipated.
- D.4.—The excess was due to an increase in the annual sums paid to some landowners for navigational instruments situated on their lands.
- D.5.—The saving arose because none of the Department's employees who may yet transfer to Aer Rianta did so in 1988 and no additional credits were made in respect of persons who have already transferred to the Company.
- D.6.—The saving arose because expenditure on flight checking and maintenance of navigational equipment was less than anticipated.
- D.7.—The saving was due to the withdrawal of the CIE bus service from Limerick to Ballygirreen Radio Station with effect from January, 1988.
- D.10.—The saving arose because the services of a Consultant Accountant were required for a shorter period than anticipated.
- D.11.—The saving was due to a fall in the value of the US dollar in which currency the premium is invoiced.
- E.—The additional moneys provided in a supplementary estimate were not issued because the Company failed to submit a viable operations plan by the end of 1988.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees under the Air Navigation and Transport Acts, 1936 to 1986 ...	500,000	709,220
2. Surplus on Aer Rianta cpt Operating Accounts, Dublin, Shannon and Cork Airports including passenger load fees at Airports ...		
Original	£10,000,000	
Supplementary	2,000,000	
	12,000,000	12,127,524
3. Recoupment from Eurocontrol Organisation of en-route facility costs		
Original	£12,000,000	
Supplementary	5,139,000	
	17,139,000	19,068,939
4. Shanwick Communications charges ...	4,500,000	4,120,697
5. Recoupment for Seconded Staff ...	56,000	37,222
6. Road Transport Licences ...	374,000	446,401
7. Receipts for transport of staff..	27,000	9,569
8. Receipts for data provided by the Meteorological Service...	100,000	140,198

Vote 36

	Estimated	Realised
	£	£
9. Recoupment from EC of air fares in respect of official travel	15,000	25,421
10. Recoupment of operating costs of Mount Gabriel Radar Station ...	147,000	145,604
11. Miscellaneous Receipts	173,000	354,948
TOTAL		
	<i>Original</i> £27,892,000	
	<i>Supplementary</i> 7,139,000	
	<u>£35,031,000</u>	<u>£37,185,743</u>

1. Receipts were greater than estimated due to a significant increase in the demand for services.
2. An amount of £128,000 was retained by Aer Rianta in respect of the Car Rental Discount Scheme operated by it.
3. The surplus was due to a higher than anticipated growth in air traffic in 1988.
4. The shortfall arose because revenue expected in 1988 was not received until 1989.
5. The shortfall was due to the retirement in December, 1987 of a Staff Officer who had been seconded to the Civil and Public Services Staff Union.
6. The surplus arose from an increase in demand for (a) Bilateral Permits, (b) Carriers' Licences and (c) EC Authorisations.
7. The shortfall arose because of the withdrawal of the CIE bus service between Limerick and Ballygirreen Radio Station with effect from January, 1988.
8. The surplus arose from (a) arrears proper to 1987 being paid by Telecom Éireann on the Automatic Telephone Weather Service and (b) the completion of an Agreement with Radio Telefís Éireann.
9. Representation at EC meetings by officials of the Department was greater than anticipated.
11. The surplus arose because of (a) a ten per cent increase in travel trade licence fees with effect from July, 1988 and (b) recoupment of the cost of air traffic control services provided to Connaught Regional Airport.

EXTRA REMUNERATION

A total of £12,890 was paid to forty-three officers in respect of attendance at meetings abroad. Of this total eleven officers received sums varying from £403 to £1,415.

Three hundred and fourteen officers received sums in respect of overtime. Two hundred and twenty-one officers received amounts varying from £401 to £4,777. The total amount paid in overtime was £430,282 of which £27,000 was in respect of typing, messenger and cleaning services provided by the Department of Industry and Commerce.

NOTES

The account includes expenditure of £1,071 in respect of remuneration of a Senior Meteorologist for performance of rostered duties during 1987 (E.109/15/87).

Subhead D.7. includes expenditure on subsidised transport of Central Statistics Office Staff (£244), Department of Agriculture Staff (£54), Immigration Officials (£516) and Customs and Excise Staff (£5,484).

Ex-gratia payments totalling £25 were made to two officers in respect of damage to clothing in the course of official duties (DPS.3/77).

An *ex-gratia* payment of £10 was made to an officer in respect of medical expenses arising from an accident while on duty (DPS 25/75).

Ex-gratia lump sums totalling £2,609 were paid to thirty-two officers of Assistant Principal and Principal Officer grades in respect of certain outstanding adjudication awards. Amounts paid varied from £20 to £90 (E.157/14/86).

Vote 36

A sum of £8,272 in legal costs was paid to an officer in respect of an award arising out of an accident while on duty (E.112/27/87 dated 16th November, 1987).

An amount of £55 was paid in respect of a medical report on a member of the public following a traffic accident involving an officer of the Department (S.98/14/71 dated 3rd September, 1987).

A sum of £7,805 was paid in respect of costs awarded against the State in an action taken against two Airline Companies (DFS dated 23rd May, 1988).

A payment in settlement of costs amounting to £1,500 was made to an officer arising out of an accident while on duty (S.105/4/59 dated 23rd November, 1988).

In addition to the grants-in-aid issued from the Vote, an extra amount of £129,000 was issued to Bord Fáilte from the Vote for Increases in Remuneration and Pensions (No. 46).

N. McMAHON,
Accounting Officer.

DEPARTMENT OF TOURISM AND TRANSPORT,
28th April, 1989.

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, 1988

	£	£
Balance on 31st December, 1987		29,675
Receipts:—		
from Vote 47	2,144,018	
from Department of Labour under the Redundancy Payments Act ...	786	
by deductions from lump sums	772	
		2,145,576
		2,175,251
Payments:—		
to Departmental staff	1,433,633	
to Bord Fáilte Éireann	417,766	
to Department of Finance	772	
		1,852,171
Balance on 31st December, 1988		£323,080

N. McMAHON,
Accounting Officer.

28th April, 1989.

STATE AIRPORTS

STATEMENT OF EXPENDITURE AND REVENUE FOR THE YEAR ENDED 31ST DECEMBER, 1988

1987				1988			
Total	Shannon	Dublin	Cork	Total	Shannon	Dublin	Cork
EXPENDITURE							
1. AIR NAVIGATION SERVICES AIR TRAFFIC CONTROL							
£000	£000	£000	£000	£000	£000	£000	£000
6,050	3,308	2,117	625	6,064	3,316	2,145	603
305	84	180	41	273	77	157	39
SALARIES, WAGES AND SUPERANNUATION ...							
Other Costs							
METEOROLOGICAL SERVICES							
2,133	939	778	416	2,076	909	791	376
313	88	175	50	300	98	158	44
SALARIES, WAGES AND SUPERANNUATION ...							
Other Costs							
RADIO SERVICE							
6,425	4,738	1,077	610	6,388	4,755	1,049	584
333	219	90	24	330	225	81	24
418	107	252	59	366	117	198	51
SALARIES, WAGES AND SUPERANNUATION ...							
Other Costs							
2. AIRPORT MANAGEMENT ADMINISTRATION							
4,806	1,165	3,276	365	4,865	1,704	2,725	436
SALARIES, WAGES AND SUPERANNUATION ...							
SECURITY FORCE							
6,406	1,895	3,485	1,026	6,721	2,014	3,655	1,052
SALARIES, WAGES AND SUPERANNUATION ...							
MAINTENANCE OF FIELD AND BUILDINGS							
4,535	1,845	2,369	321	5,274	1,921	3,019	334
4,060	1,599	2,159	302	3,690	1,087	2,303	300
753	466	190	97	203	—	191	12
12,698	5,500	6,362	836	15,316	5,913	8,421	982
RATES							
Other Costs							
3. CONTRIBUTION TO EUROCONTROL							
489	489	—	—	520	520	—	—
49,724	22,442	22,510	4,772	52,386	22,656	24,893	4,837
TOTAL EXPENDITURE £							

STATE AIRPORTS (Continued)

1987				1988			
Total	Shannon	Dublin	Cork	REVENUE			
£000	£000	£000	£000	Total	Shannon	Dublin	Cork
13,024	5,513	6,817	694	£000	£000	£000	£000
4,353	782	3,405	166	15,035	5,704	8,440	891
3,930	2,062	1,650	218	4,184	739	3,245	200
15,548	2,760	11,396	1,392	5,410	2,386	2,762	262
8,454	1,562	6,257	635	19,070	3,162	14,172	1,736
4,478	4,478	—	—	9,629	969	7,820	840
13,747	7,278	4,852	1,617	4,121	4,121	—	—
5,215	2,749	2,367	99	19,069	10,096	6,730	2,243
				6,139	3,278	2,708	153
68,749	27,184	36,744	4,821	82,657	30,455	45,877	6,325
49,724	22,442	22,510	4,772	52,386	22,656	24,893	4,837
(+)19,025	(+)4,742	(+)14,234	(+)49	(+)30,271	(+)7,799	(+)20,984	(+)1,488
5,552	2,091	3,004	457	5,925	2,103	3,342	480
(+)13,473	(+)2,651	(+)11,230	(-)408	£ (+)24,346	(+)5,696	(+)17,642	(+)1,008

STATE AIRPORTS (Continued)

1987				1988			
Total	Shannon	Dublin	Cork	Total	Shannon	Dublin	Cork
£000	£000	£000	£000	£000	£000	£000	£000
59,964	23,082	31,983	4,899	64,891	23,412	36,290	5,189
4,927	330	4,307	290	4,134	52	3,773	309
64,891	23,412	36,290	5,189	69,025	23,464	40,063	5,498
51	—	51	—	501	1	375	125
2,431	929	1,297	205	2,577	931	1,433	213
3,121	1,162	1,707	252	3,348	1,172	1,909	267
5,552	2,091	3,004	457	5,925	2,103	3,342	480

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, 1989.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1988, 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 ...	948,000	814,108	133,892	—
A.2.—Consultancy Services	25,000	7,500	17,500	—
A.3.—Commissions and Special Inquiries...	10,000	1,372	8,628	—
B.1.—Travelling and Incidental Expenses...	160,000	176,253	—	16,253
B.2.—Office Machinery and other Office Supplies	103,000	93,566	9,434	—
B.3.—Office Premises Expenses	60,000	24,516	35,484	—
B.4.—Postal and Telecommunications Services	31,000	33,770	—	2,770
C.1.—Equipment, Stores and Maintenance	95,000	78,091	16,909	—
C.2.—Testing of Telecommunications Equipment for Licensing Purposes	10,000	3,650	6,350	—
D.1.—Grant to Radio Telefís Éireann from Broadcasting Licence Fees (Grant-in-Aid)	43,858,000	43,858,000	—	—
D.2.—Grant to Radio Telefís Éireann from Relay Licence Fees (Grant-in-Aid) ... <i>Original</i> £1,740,000 <i>Less Supplementary</i> 150,000	1,590,000	880,000	710,000	—
D.3.—Independent Radio and Television Commission—Administration and General Expenses (Grant-in-Aid) ... <i>Original</i> Nil <i>Supplementary</i> £151,000	151,000	151,000	—	—
E.—Payment to An Post for collection of Broadcasting Licence Fees	5,062,000	5,062,000	—	—
F.—Subscriptions to International Organisations	230,000	224,149	5,851	—
G.—Liabilities arising from the re-organisation of the Postal and Telecommunications Services	1,000	7,258	—	6,258

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GROSS TOTAL				
Original £52,333,000				
Supplementary 1,000				
£ 52,334,000	52,334,000	51,415,233	944,048	25,281
			Surplus of Gross Estimate over Expenditure £918,767	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised £645,005	
H.—Appropriations in Aid	50,177,000	50,822,005		
NET TOTAL			Total Surplus to be surrendered £1,563,772	
Original £2,156,000				
Supplementary 1,000				
£ 2,157,000	2,157,000	593,228		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—The saving arose because the additional posts for which provision was made in the estimate did not materialise.
- A.2.—The saving was due to expenditure on consultancy services being less than expected.
- A.3.—The Broadcasting Complaints Commission had fewer meetings than expected during the year which resulted in a saving on the subhead.
- B.1.—The excess arose because (a) it was necessary to attend a greater number of EC meetings on telecommunications matters than anticipated and (b) the cost of cleaning services and publications were higher than expected.
- B.2.—The saving arose because expenditure on the provision of office equipment was not as great as anticipated.
- B.3.—The saving arose from an overestimation of these expenses which in previous years were provided by the Office of Public Works.
- B.4.—The excess was due to telephone charges being greater than anticipated.
- C.1.—The saving was due to expenditure on engineering equipment being less than expected.
- C.2.—Expenditure under this subhead in respect of the agency costs of developing type approval specifications on behalf of the Department was less than expected because of a shortfall in the development work undertaken.
- D.2.—The savings arose because (a) the cable levy was reduced from 15% to 5% with effect from April, 1988 and (b) receipts were not as high as anticipated.
- G.—The excess arose because, due to the nature of the subhead, accurate forecasting of the expenditure is not possible.

Vote 37

APPROPRIATIONS IN AID		Estimated	Realised
		£	£
1. Recoupment from EC of air fares in respect of official travel		16,000	17,786
2. Recoupment of cost of the Postal Users' Council		—	—
3. Recoupment of cost of the Telecommunications Users' Council		—	—
4. Wireless Examination Fees and Transmitting Permits		330,000	330,481
5. Receipts from Broadcasting and Relay Licence Fees		49,370,000	49,840,209
6. Telecommunication Licence Fees		173,000	37,625
7. Miscellaneous receipts		288,000	595,904
		<u>£50,177,000</u>	<u>£50,822,005</u>

1. Representations at EC meetings by officials of the Department were greater than anticipated.
6. The shortfall arose because fees due in 1988 were not received until 1989.
7. The surplus arose because (a) a lump sum fine payment and an administration fee of £315,300 were paid in respect of a lease and (b) additional rent payments accrued in 1988 as a result of a new lease.

EXTRA REMUNERATION

A total of £8,419 was paid to thirteen officers in respect of attendance at meetings abroad. Of this total six officers received sums varying from £626 to £1,521.

Three officers received sums in respect of overtime. Two officers received amounts of £1,032 and £1,600. The total amount paid in overtime was £2,942.

NOTES

Ex-gratia lump sums totalling £750 were paid to nine officers of Assistant Principal and Principal Officer grades in respect of certain outstanding adjudication awards. Amounts paid varied from £80 to £90. (E.157/14/86).

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS, COMMITTEES AND SPECIAL INQUIRIES ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1988

Commission, Committee or Special Inquiry	Year of Appointment	Total Expenditure to 31st December, 1988
		£
Broadcasting Complaints Commission	1977	£11,389

B. McDONAGH,
Accounting Officer.

DEPARTMENT OF COMMUNICATIONS,
26th April, 1989.

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

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

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1988, 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 ... <i>Original</i> £6,151,000 <i>Less Supplementary</i> 450,000	5,701,000	5,665,217	35,783	—
A.2.—Consultancy Services	50,000	18,875	31,125	—
B.—Permanent Defence Force: Pay <i>Original</i> £154,800,000 <i>Less Supplementary</i> 1,900,000	152,900,000	151,710,246	1,189,754	—
C.—Permanent Defence Force: Allowances <i>Original</i> £17,210,000 <i>Less Supplementary</i> 900,000	16,310,000	15,919,026	390,974	—
D.—Reserve Defence Force: Pay, etc. ... <i>Original</i> £4,920,000 <i>Less Supplementary</i> 200,000	4,720,000	4,595,346	124,654	—
E.—Chaplains and Officiating Clergymen: Pay and Allowances	385,000	379,340	5,660	—
F.—Civilians attached to Units: Pay, etc... <i>Original</i> £16,780,000 <i>Less Supplementary</i> 750,000	16,030,000	16,092,985	—	62,985
G.—Civil Defence	1,765,000	1,977,006	—	212,006
H.—Defensive Equipment <i>Original</i> £8,000,000 <i>Supplementary</i> 840,000	8,840,000	8,857,556	—	17,556
I.—Medicines and Instruments <i>Original</i> £475,000 <i>Supplementary</i> 180,000	655,000	714,909	—	59,909
J.—Mechanical Transport <i>Original</i> £3,490,000 <i>Supplementary</i> 1,500,000	4,990,000	5,110,230	—	120,230
K.—Provisions <i>Original</i> £2,900,000 <i>Less Supplementary</i> 250,000	2,650,000	2,726,335	—	76,335

Vote 38

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
L.—Petrol, Fuel Oils, etc. <i>Original</i> £4,000,000 <i>Less Supplementary</i> 100,000	3,900,000	3,838,801	61,199	—
M.—Clothing <i>Original</i> £3,350,000 <i>Less Supplementary</i> 820,000	2,530,000	2,622,026	—	92,026
N.—Animals, Forage, etc.	130,000	120,029	9,971	—
O.1.—General Stores	1,450,000	1,574,403	—	124,403
O.2.—Aircraft <i>Original</i> £7,500,000 <i>Less Supplementary</i> 3,200,000	4,300,000	4,907,456	—	607,456
P.—Ships and Naval Stores <i>Original</i> £1,850,000 <i>Supplementary</i> 13,800,000	15,650,000	15,391,577	258,423	—
Q.—Engineer Stores <i>Original</i> £350,000 <i>Less Supplementary</i> 100,000	250,000	253,584	—	3,584
R.—Solid Fuel, Electricity, Gas and Water <i>Original</i> £4,830,000 <i>Less Supplementary</i> 250,000	4,580,000	4,649,965	—	69,965
S.—Buildings <i>Original</i> £8,800,000 <i>Supplementary</i> 500,000	9,300,000	9,584,962	—	284,962
T.—Barrack Services	1,200,000	1,164,680	35,320	—
U.—Transportation, etc.	1,562,000	1,587,046	—	25,046
V.—Expenses of Equitation Teams at Horse Shows	90,000	157,747	—	67,747
W.—Travelling and Incidental Expenses ...	1,045,000	1,041,416	3,584	—
X.—Postal and Telecommunications Services	2,760,000	2,683,995	76,005	—
Y.—Military Educational Courses and Visits	400,000	424,883	—	24,883
AA.—Irish Red Cross Society (Grant-in-Aid)	300,000	300,000	—	—
BB.—Compensation	1,800,000	1,855,359	—	55,359
CC.—Lands	220,000	156,913	63,087	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
DD.—Coiste an Asgard (Grant-in-Aid) ...				
<i>Original</i> £540,000				
<i>Less Supplementary</i> 300,000				
	240,000	240,000	—	—
EE.—Office Premises Expenses	231,000	232,344	—	1,344
FF.—Office Machinery and other Office Supplies	1,000,000	766,791	233,209	—
GROSS TOTAL				
<i>Original</i> £260,334,000				
<i>Supplementary</i> 7,600,000				
	£ 267,934,000	267,321,048	2,518,748	1,905,796
	<u>Estimated</u>	<u>Realised</u>	Surplus of Gross Estimate over Expenditure £612,952	
Deduct—				
Z.—Appropriations in Aid				
<i>Original</i> £8,190,000				
<i>Supplementary</i> 3,900,000				
	12,090,000	12,460,522		
			Surplus of Appropriations in Aid realised £370,522	
NET TOTAL				
<i>Original</i> £252,144,000				
<i>Supplementary</i> 3,700,000				
	£ 255,844,000	254,860,526	Total Surplus to be surrendered £983,474	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—In addition to the amount expended under this subhead, a sum of £98,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- A.2.—The saving is due to expenditure on consultancy services being less than anticipated.
- B.—In addition to the amount expended under this subhead, a sum of £4,178,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- C.—In addition to the amount expended under this subhead a sum of £442,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- D.—In addition to the amount expended under this subhead a sum of £107,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- E.—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. 46).
- F.—In addition to the amount expended under this subhead a sum of £582,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- G.—The excess is due to the need to preserve current year grant aid funding to local authorities.
- I.—The excess is due to expenditure on medical equipment and drugs being higher than anticipated.
- N.—The saving is due to expenditure on maintenance being less than anticipated.
- O.1.—The excess is due to goods being delivered earlier than anticipated.
- O.2.—The excess is due to deliveries being earlier than anticipated.

Vote 38

V.—The excess is due to costs incurred arising out of the attendance of an Equitation School Team at the Olympic Games.

Y.—The excess is due to accounts for courses being presented for payment earlier than anticipated.

CC.—The saving is due to no purchases of lands being made.

FF.—The saving is due to expenditure on computer equipment being less than granted as the completion of the Information Technology Plan took longer than anticipated.

APPROPRIATIONS IN AID

				Estimated	Realised
				£	£
1. Lands and Premises:					
	(a) Revenue	£130,000			
	(b) Sales	£25,000			
				155,000	204,912
2. Sale of surplus stores and unserviceable clothing...				60,000	206,290
3. Sale of hides and offals				30,000	21,153
4. Receipts from issues on repayment:—					
	(a) Supplies			400,000	287,474
	(b) Stores			15,000	3,541
	(c) Clothing			80,000	55,682
	(d) Electricity, gas and solid fuel			90,000	70,343
	(e) Travel warrants			40,000	24,370
5. Revenue from bands				15,000	12,758
6. Receipts on discharge by purchase...				70,000	119,831
7. Receipts for Barrack Services...				60,000	58,870
8. Transport on repayment and refunds in respect of damaged vehicles				10,000	53
9. Show Prizes				10,000	19,658
10. Refunds in respect of services of seconded Officers				80,000	68,730
11. Repayments of sums advanced to Officers for purchase of motor cars				15,000	8,528
12. Receipts from United Nations in respect of overseas allowances, stores, etc.					
	Original	£4,200,000			
	Supplementary	3,900,000			
				8,100,000	8,528,547
13. Recoupment of costs incurred in connection with oil incidents...				90,000	123,472
14. Receipts from occupation of official quarters				860,000	825,028
15. Receipts from rations on repayment				1,800,000	1,693,566
16. Miscellaneous				110,000	127,716
TOTAL					
	Original	£8,190,000			
	Supplementary	3,900,000			
				£12,090,000	£12,460,522

1. (a) The surplus is due to revenue from lettings being greater than expected.
- (b) The surplus is due to revenue from sales being greater than expected.
- 2-6. It is difficult to forecast accurately receipts under these headings.
- 8-9. It is difficult to forecast accurately receipts under these headings.
10. The shortfall is due to one less officer on secondment.
11. The shortfall is due to a decline in the number of officers seeking car advances.
12. The surplus is due to unanticipated receipts in respect of troop costs.
13. The surplus is due to a settlement and accrued interest being greater than anticipated.
15. The shortfall is due to a reduction in the number of personnel who availed of rations on repayment.
16. It is difficult to forecast accurately receipts under this heading.

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 £20,300 of which £201 was recovered (S.4/34/49, S.4/11/62)	20,099
2. Two cases of malicious damage to military property resulted in a loss of £185 (S.4/11/62)	185
3. Six cases of damage to military property due to negligence resulted in a gross loss of £1,575 of which £17 was recovered (S.4/11/62)	1,558
4. Twenty-six cases of theft resulted in a loss of £1,584 (S.4/34/49 and S.4/11/62)	1,584
5. Ninety-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 £29,901 of which £1,468 was recovered (S.4/11/62 and S.4/34/49)	28,433
6. Seventeen cases involving loss or damage to stores for which negligence could not be attributed to any person (S.4/34/49 and S.4/25/56)	1,683
7. Two cases of damage to military property for which negligence could not be attributed to any person (S.4/11/62)	167
8. Two cases of loss of military equipment due to negligence resulted in a gross loss of £89 of which £28 was recovered (S.4/11/62 and S.4/34/49)	61
9. Two cases of loss of military equipment not due to negligence on the part of military personnel resulted in a loss of £746 (S.4/11/62 and S.4/25/56)	746
10. Irrecoverable debit balances in the pay accounts of members of An Fórsa Cosanta Aitiúil (F.C.A.) and Slua Muiri (S.4/11/62)	184
11. 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)	1,512

EXTRA REMUNERATION

Seven military officers received allowances of £234, £539, £574, £620, £651, £886 and £1,421, respectively, from Vote 1 for performing duties as Aides-de-Camp to the President.

One military officer received an allowance of £1,074 from Vote 3 for performing duties as Aide-de-Camp to An Taoiseach.

Eighty members of the staff received amounts varying from £401 to £11,196 in respect of overtime. Overtime was paid to a total of one hundred and eighty-eight officers at a cost of £121,129.

Vote 38

NOTES

This account includes £18,568 in respect of one member of staff on loan to the Department of Justice.

This account includes £7,552 in respect of three members of staff on loan to the Department of Finance.

This account includes the sum of £717,251 in respect of military officers on loan to the United Nations for varying periods (S.4/16/58).

This account includes the sum of £41,792 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 £62,694 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 1988 without payment.

Air Corps helicopters were provided to Health Boards for ambulance missions, without payment (S.72/7/75).

Army assistance was provided free of charge in all prisons affected by the Prison Officers strike during 1988.

Army assistance was given to Dublin Corporation during the industrial dispute by Dublin Fire Brigade during 1988.

Aerial photographs, to the value of £42 were supplied to the Ordnance Survey Office, free of charge during 1988 (S.8/45/31).

Assistance was rendered to the Department of Energy and Forest Service (S.4/77/43).

Clerical errors in tenders resulted in amending existing orders at an extra cost of £2,662 (S.9/13/39).

Ex-gratia lump sums totalling £3,791 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 £80 to £308 (E.157/14/86).

COISTE AN ASGARD (GRANT-IN-AID) ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS FOR YEAR ENDED 31ST DECEMBER, 1988

	£
Balance on 1st January, 1988...	50,853
Grant-in-Aid, 1988 (Subhead DD) ...	240,000
Cruise Fees ...	79,294
Other Receipts ...	897
	<hr/>
	371,044
Expenditure, 1988 ...	323,478
	<hr/>
Balance on 31st December, 1988 ...	£47,566

Coiste an Asgard also has on deposit an amount of £17,429 arising from a donation, plus accrued interest, from the trustees of Nelson Pillar.

G. T. Ó SCOLAÍ,
Oifigeach Cuntasíochta.

24 Aibreán, 1989.

I have examined the above Accounts 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-Reachtair Cuntas agus Ciste.

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1988.

	£
Receipts from Vote 47	861,288
Payments	861,288
Balance on 31st December, 1988	<u>Nil</u>

In addition to the above the sum of £7,570 was paid to certain former civilian employees being the portion of Statutory Redundancy recoverable from the Department of Labour.

G. T. Ó SCOLAÍ,
Oifigeach Cuntasíochta.

24 Aibreán, 1989.

ACCOUNT of the sum expended, in the year ended 31st December, 1988, 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 ...	49,000	47,946	1,054	—
PENSIONS, ALLOWANCES, ETC.				
B.—Wound and Disability Pensions and Gratuities, etc. ...				
<i>Original</i> ... £2,750,000				
<i>Supplementary</i> ... 220,000				
	2,970,000	2,875,839	94,161	—
C.—Allowances and Gratuities to Dependents, etc. ...				
<i>Original</i> ... £4,900,000				
<i>Supplementary</i> ... 210,000				
	5,110,000	4,938,416	171,584	—
D.—Military Service Pensions ...				
<i>Original</i> ... £800,000				
<i>Supplementary</i> ... 90,000				
	890,000	848,265	41,735	—
E.1.—Defence Forces (Pensions) Schemes				
<i>Original</i> ... £28,750,000				
<i>Supplementary</i> ... 2,100,000				
	30,850,000	30,107,582	742,418	—
E.2.—Payments in respect of transferred service ...				
<i>Original</i> ... £290,000				
<i>Less Supplementary</i> ... 50,000				
	240,000	202,847	37,153	—
F.—Compensation for Death or Personal Injuries sustained by members of the Local Defence Force ...	26,000	21,817	4,183	—
G.—Special Allowances under the Army Pensions Acts to persons who served in Easter Week and to persons awarded Medals ...				
<i>Original</i> ... £1,600,000				
<i>Supplementary</i> ... 120,000				
	1,720,000	1,661,272	58,728	—
H.—Travelling and Incidental Expenses ...	20,000	27,926	—	7,926
I.—Postal and Telecommunications Services	70,000	62,857	7,143	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
J.—Special Compensation—United Nations Force	100,000	47,499	52,501	—
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				
<i>Original</i> £2,020,000				
<i>Less Supplementary</i> 150,000	1,870,000	1,985,390	—	115,390
L.—Funeral Grants in respect of deceased Special Allowance Holders, Military Service Pensioners, certain Disablement Pensioners and Medal Holders				
<i>Original</i> £250,000				
<i>Less Supplementary</i> 70,000	180,000	151,850	28,150	—
GROSS TOTAL				
<i>Original</i> £41,625,000				
<i>Supplementary</i> 2,470,000	£ 44,095,000	42,979,506	1,238,810	123,316
	<u>Estimated</u>	<u>Realised</u>	Surplus of Gross Estimate over Expenditure	
			<u>£1,115,494</u>	
M.—Appropriations in Aid				
<i>Original</i> £1,240,000				
<i>Supplementary</i> 120,000	1,360,000	1,507,306		Surplus of Appropriations in Aid realised
				<u>£147,306</u>
NET TOTAL				
<i>Original</i> £40,385,000				
<i>Supplementary</i> 2,350,000	£ 42,735,000	41,472,200		Total Surplus to be surrendered
				<u>£1,262,800</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount expended under this subhead, a sum of £1,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- B.—In addition to the amount expended under this subhead, a sum of £83,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- C.—In addition to the amount expended under this subhead, a sum of £147,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- D.—In addition to the amount expended under this subhead, a sum of £24,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- E.1.—In addition to the amount expended under this subhead, a sum of £934,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).

Vote 39

E.2.—It is not possible to estimate accurately expenditure under this subhead.

F.—Compensation payments were less than anticipated under this subhead.

G.—In addition to the amount expended under this subhead, a sum of £48,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).

H.—The expenditure on the supply and maintenance of surgical appliances was more 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.

K.—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	Original	£1,200,000			
	Supplementary	120,000			
				1,320,000	1,452,037
2. Recoveries of overpayments				30,000	51,487
3. Recoveries in respect of pension liability...				2,000	3,233
4. Payments received in respect of transferred service				6,000	549
5. Miscellaneous				2,000	—
TOTAL					
	Original	£1,240,000			
	Supplementary	120,000			
				£1,360,000	£1,507,306

1. The total of contributions to the Pensions Schemes for these categories is difficult to forecast accurately.
2. Recoveries of overpayments are casual occurrences and cannot be accurately estimated.
3. Receipts under this heading were greater than anticipated.
4. Receipts under this heading were less than anticipated.
5. It is not possible to anticipate receipts under this heading.

NOTE

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. ...	1,418
E.1. ...	88
G. ...	13,972

AN ROINN COSANTA,
17 Aibreán, 1989.

G. T. Ó SCOLAÍ,
Oifigeach Cuntasaióichta.

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

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

Vote 40

ACCOUNT of the sum expended, in the year ended 31st December, 1988, 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.

Passports, Visas and Consular Services	£5,605,524
-----------------------------------------------	--------	------------

Vote 40

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Consultancy expenses were less than anticipated.
- B.1.—Much of this expenditure relates to travel requirements which are difficult to estimate in advance and expenditure is governed largely by cost levels obtaining at time of travel in different areas of the world.
- B.2.—In addition to the amount expended under this subhead an amount of £67,000 was received from Subhead F of Vote 7 in respect of Information Technology Initiatives.
- C.—The excess arose as a result of arrears payable for communications services. The excess was offset by savings on Subhead A with the prior approval of the Department of Finance.
- E.—Expenditure under this Subhead proved less than anticipated.
- G.—The saving is due to the fact that anticipated expenditure on certain studies did not materialise.
- J.—Accurate information on payments due in 1988 was not available when provision for the expenditure was made.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Repayment by An Bord Scoláireachtaí Cómalaire in respect of staff seconded and services provided	5,000	5,887
2. Receipts from sale of information booklets and films	14,000	1,917
3. Repayment of Repatriation and Maintenance Advances	97,000	73,222
4. Recoupment by EEC of certain travelling expenses	145,000	69,152
5. Miscellaneous	209,000	188,042
	<u>£470,000</u>	<u>£338,220</u>

- 1, 2, 3, 4 and 5. It is difficult to estimate receipts under these headings. The figure at 5 includes £33,835 which represents receipts from the sale of official cars and £56,094 in respect of refunds of VAT on items purchased by our Missions abroad.

EXTRA REMUNERATION

Twenty-four officers received sums varying from £408 to £2,796 for overtime. The total amount paid in respect of overtime was £35,188 which represents an average payment of £391 to ninety officers.

A total of eighty-seven officers received allowances in respect of duties as chairman or delegates at meetings abroad. Of this total forty-four officers received sums in excess of £400 and up to £6,227. The total paid in respect of chairman and delegates allowances was £62,484.

NOTES

One payment of £3 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).

An *ex-gratia* payment of £421 was made to an officer 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 £8,498 spent on the purchase of gifts for presentation officially to foreign dignitaries (S.71/10/67).

A sum of £164 debit was written off and £104 credit was transferred to Appropriations in Aid of the Vote in respect of outstanding balances remaining in accounts on 31st December, 1988 (S.71/10/67).

An out-of-court settlement of £2,520 was made for legal costs incurred by an officer of this Department in respect of an accident while on official duty (E.112/28/87).

A sum of £4,490 was written off as the difference between storm damage repair costs and the amount agreed to by the insurers (Department of Finance minute of 18 May 1988).

Vote 40

An *ex-gratia* payment of £1,713 was made as compensation for damage to a print of a film (S.7/10/87 of 21 June 1988).

Ex-gratia lump sums totalling £12,046 were paid to one hundred and forty-six officers of various grades in respect of outstanding adjudication awards. Amounts paid varied from £56 to £95 (E.157/14/86).

A Gestetner 227 Offset Printer and OE-3 Platemaker which were surplus to requirements were given to the Department of Finance free of charge.

REPATRIATION ADVANCES

	£	£
Balance outstanding 1st January, 1988...		10,735
Advances, 1988 (Subhead D)...		83,149
		<hr/>
		93,884
Amount recovered (Subhead K) ...	73,222	
Written off ...	2,909	
	<hr/>	
		76,131
Balance outstanding 31st December, 1988 ...		<hr/>
		£17,753

CULTURAL RELATIONS (GRANT-IN-AID) ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS DURING YEAR ENDED 31ST DECEMBER, 1988

	£
Balance on 1st January, 1988...	6,176
Expenditure, 1988 ...	Nil
	<hr/>
Balance on 31st December, 1988 ...	£6,176

NATIONAL LOTTERY SUSPENSE ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1988

	£
Receipts from Fund for distribution of Surplus of National Lottery (Grant-in-Aid) Account (Vote 7) ...	329,336
Payments (see Schedule) ...	319,186
	<hr/>
Balance at 31st December, 1988 ...	£10,150

SCHEDULE OF PAYMENTS FROM THE NATIONAL LOTTERY SUSPENSE ACCOUNT

	£
Exhibitions, Visual Arts, etc. ...	59,913
Music ...	60,722
Theatre and Dance ...	66,825
Lectures, Symposium, etc. ...	41,208
Cultural Agreements ...	9,850
Summer Schools ...	3,110
Australian Bicentennial ...	19,250
Journals, Publications ...	3,451
Book Purchases ...	3,744
C.R.C. Expenses ...	2,453
Miscellaneous ...	48,660
	<hr/>
	£319,186

Vote 40

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1988

	£
Receipts from Vote 47	Nil
Payments	352,452
Balance at 31st December, 1988	352,452 (Dr.)

DEPARTMENT OF FOREIGN AFFAIRS,
27th April, 1989.

NOEL DORR,
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, subject to the observations in my Report.

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

ACCOUNT of the sum expended, in the year ended 31st December, 1988, 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 <i>Original</i> £2,292,000 <i>Less Supplementary</i> 310,000	1,982,000	1,933,614	48,386	—
B.—Conference on Security and Co-operation in Europe (including Conference on Disarmament in Europe)	65,000	42,231	22,769	—
C.—Payment to Grant-in-Aid Fund for Bilateral and other Aid Contributions for Developing Countries (Grant-in-Aid) <i>Original</i> £10,065,000 <i>Less Supplementary</i> 82,000	9,983,000	9,983,000	—	—
D.—Agency for Personal Service Overseas (Grant-in-Aid)	2,363,000	2,362,250	750	—
E.—Disaster Relief <i>Original</i> £1,000 <i>Supplementary</i> 99,000	100,000	100,000	—	—
F.—Advisory Council on Development Co-operation (Grant-in-Aid)	75,000	74,888	112	—
G.—Payments to International Funds for the Benefit of Developing Countries <i>Original</i> £4,200,000 <i>Supplementary</i> 375,000	4,575,000	4,570,731	4,269	—
H.—Voluntary Contributions to United Nations Development Agencies ...	578,000	578,000	—	—
I.1.—Refugee Resettlement Committee (Grant-in-Aid)	56,000	56,000	—	—
I.2.—Intergovernmental Committee for Migration <i>Original</i> £3,000 <i>Supplementary</i> 17,000	20,000	6,849	13,151	—

Vote 41

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GROSS TOTAL				
Original	£19,698,000			
Supplementary	99,000			
	£ 19,797,000	19,707,563	89,437	—
			Surplus of Gross Estimate over Expenditure £89,437	
	Estimated	Realised	Surplus of Appropriations in Aid realised £7,222	
Deduct—				
K.—Appropriations in Aid	65,000	72,222		
NET TOTAL			Total Surplus to be surrendered £96,659	
Original	£19,633,000			
Supplementary	99,000			
	£ 19,732,000	19,635,341		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—It is difficult to estimate accurately the requirements under this Subhead.

I.2.—Due to the nature of the service provided it is not possible to forecast accurately the demands on this Subhead. In response to an increased arrival rate of refugees from Vietnam a supplementary estimate of £17,000 was agreed with the Department of Finance. The call up however was less than expected.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
Sales of Vehicles ...	65,000	72,222

Receipts under this heading were higher than anticipated.

NOTES

	Expenditure
	£
A.—Council of Europe ...	457,419
Organisation for Economic Co-operation and Development ...	187,295
United Nations ...	1,017,590
United Nations Industrial Development Organisation...	89,684
Intergovernmental Legal Bodies ...	17,060
General Agreement on Tariffs and Trade ...	164,566
TOTAL	£1,933,614

	Expenditure
	£
H.—United Nations Children's Fund ...	105,000
United Nations Development Programme ...	295,000
United Nations Refugee Fund...	85,000
United Nations Relief and Works Agency ...	65,000
United Nations Trust Fund for South Africa...	6,500
United Nations Educational and Training Programme for Southern Africa ...	6,500
United Nations Fund for Namibia...	5,500
United Nations Publicity Fund against Apartheid ...	500
United Nations Fund for Victims of Torture...	2,000
United Nations Voluntary Fund for Women's Development ...	7,000
TOTAL	£578,000

BILATERAL AND OTHER AID FUND (GRANT-IN-AID) ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS DURING YEAR ENDED 31ST DECEMBER, 1988

	£
Balance on 1st January, 1988	627,117
Grant-in-Aid	9,983,000
	<hr/>
Expenditure, 1988	10,610,117
	10,296,155
	<hr/>
Balance on 31st December, 1988	£313,962

NOEL DORR,
Accounting Officer.

DEPARTMENT OF FOREIGN AFFAIRS,
27th April, 1989.

NATIONAL LOTTERY SUSPENSE ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1988

	£
Receipts from Fund for distribution of Surplus of National Lottery (Grant-in-Aid) Account (Vote 7) ...	800,000
Expenditure (see Schedule)	800,000
	<hr/>
Balance at 31st December, 1988	Nil

SCHEDULE OF PAYMENTS FROM NATIONAL LOTTERY SUSPENSE ACCOUNT
FOR DISASTER RELIEF PURPOSES

Organisation	Activity	£
UNDRO (1)	Assistance to victims of flooding in Sudan	25,000
LICROSS (2)	Assistance to victims of flooding in Sudan	25,000
OXFAM	Assistance to victims of flooding in Sudan	25,000
CONCERN	Assistance to victims of flooding in Sudan	200,000
GOAL	Assistance to victims of flooding in Sudan	240,000
CONCERN	Assistance to victims of flooding in Bangladesh	175,000
UNICEF (3)	Assistance to victims of conflict and drought in Mozambique	40,000
UNHCR (4)	UN Co-ordinated Relief Programme for Afghanistan	70,000
	<hr/>	
	TOTAL	£800,000

NOEL DORR,
Accounting Officer.

DEPARTMENT OF FOREIGN AFFAIRS,
27th April, 1989.

Vote 41

- | | |
|-------------|------------------------------------------------|
| (1) UNDR0 | United Nations Disaster Relief Organisation |
| (2) LICROSS | League of Red Cross and Red Crescent Societies |
| (3) UNICEF | United Nations Childrens Fund |
| (4) UNHCR | United Nations High Commissioner for Refugees |

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.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1988, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Social Welfare, for certain services administered by that Office, for payments to the Social Insurance Fund, and for sundry grants.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
ADMINISTRATION, Etc.				
A.1.—Salaries, Wages and Allowances ...	46,045,000	45,636,882	408,118	—
A.2.—Consultancy Services	1,145,000	861,253	283,747	—
B.1.—Travelling and Incidental Expenses	3,900,000	3,678,965	221,035	—
B.2.—Office Machinery and other Office Supplies	4,960,000	5,167,360	—	207,360
B.3.—Office Premises Expenses	2,343,000	1,969,909	373,091	—
C.—Postal and Telecommunications Services	7,870,000	7,128,168	741,832	—
D.—Payments for Agency Services	14,870,000	14,867,705	2,295	—
SOCIAL INSURANCE				
E.—Payment to the Social Insurance Fund under Section 122(9) of the Social Welfare (Consolidation) Act, 1981 ...	383,670,000	305,000,000	78,670,000	—
SOCIAL ASSISTANCE				
F.—Old Age and Blind Pensions (Non-Contributory)	292,300,000	291,820,682	479,318	—
G.—Child Benefit	213,000,000	210,978,310	2,021,690	—
H.—Unemployment Assistance	444,150,000	440,048,650	4,101,350	—
I.—Widows' and Orphans' Non-Contributory Pensions	44,900,000	44,435,353	464,647	—
J.—Social Assistance and Other Allowances	72,030,000	72,461,278	—	431,278
K.—Supplementary Welfare Allowances ...	44,000,000	42,617,500	1,382,500	—
L.—Miscellaneous Grants	94,846,000	90,671,916	4,174,084	—
M.—Family Income Supplement	5,300,000	5,021,983	278,017	—
N.—Grant to the Combat Poverty Agency	1,000,000	1,000,000	—	—
P.—Grant to the Society of St. Vincent de Paul	—	100,000	—	100,000
Q.—Losses	—	215,355	—	215,355
R.—Extra Statutory Grants	—	6,381	—	6,381

Vote 42

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
GROSS TOTAL	£ 1,676,329,000	£ 1,583,687,650	£ 93,601,724	£ 960,374
			Surplus of Gross Estimate over Expenditure £92,641,350	
	Estimated	Realised		
Deduct— O.—Appropriations in Aid	49,030,000	48,007,930		Deficiency in Appropriations in Aid realised £1,022,070
NET TOTAL	£ 1,627,299,000	£ 1,535,679,720		Net Surplus to be surrendered £91,619,280

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2.—Some projects did not proceed as originally planned due to the loss of computer-trained staff.

B.1.—Levels of staff travelling were less than anticipated.

B.3.—The fitting-out costs of the new Employment Exchange in Galway were borne by the Vote of the Office of Public Works.

C.—Telephone and postal costs were lower than expected.

E.—Payments out of Subhead E in any financial year are provisional as expenditure and income of the Social Insurance Fund are not known until after the close of the year. The main factors in the saving as shown were a lower than expected Live Register which lead to savings on unemployment benefit, and buoyancy in receipts from PRSI contributions due in large measure to the tax amnesty.

M.—The number of supplements in payment in 1988 was lower than expected.

P.—This was a new Subhead opened during the year with the authority of the Department of Finance (S.73/5/83).

Q.—The charge to this Subhead comprises—

	£
1. Assistance paid in error and irrecoverable (S.73/3/54)	203,605
2. Cash shortages at Local Offices not involving suspicion of fraud or culpable negligence on the part of any officer (S.73/3/54)... ..	11,750
	<u>£215,355</u>

R.—Grants were made on the grounds of equity in cases of non-contributory old age pensions and child benefit where payment was not practicable within the prescribed periods (S.88/1/48).

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from the Social Insurance Fund and the Occupational Injuries Fund	46,060,000	44,482,000
2. Contributions from County Borough and Urban Area Councils under Section 153 of the Social Welfare (Consolidation) Act, 1981	680,000	695,443
3. Recoveries of Social Assistance overpaid	900,000	1,540,380
4. Repayment from the Social Insurance Fund of amounts paid initially as Social Assistance	1,200,000	1,098,011
5. Recoupment in respect of staff on loan to outside bodies.. ...	100,000	118,714
6. Recoupment by EEC of certain travelling expenses (Subhead B.1)	20,000	29,137
7. Miscellaneous	70,000	44,245
	<u>£49,030,000</u>	<u>£48,007,930</u>

3, 4, 5, 6 and 7. Receipts under these heads cannot be accurately forecast.

EXTRA REMUNERATION

The total number of officers who received extra remuneration was two thousand four hundred and two. Seventy-six Social Welfare Officers, thirty-one Higher Executive Officers, ninety-nine Executive Officers, one hundred and seventy-four Staff Officers, three hundred and ninety-four Clerical Officers, four hundred and eighty-one Clerical Assistants, seventeen Paperkeepers, two Key Punch Operators, forty-eight Messengers, two Nightwatchmen, seven Service Attendants and three Cleaners received sums ranging from £401 to £5,286 for the performance of overtime. The total amount paid for overtime by the Department during the year was £1,716,988.

The Chief Inspector received £1,400 in respect of work arising from his membership of the Legal Aid Board.

A total of sixteen officers received allowances totalling £5,500 in respect of delegate allowances at meetings abroad. Of this two officers received sums in excess of £400 and up to £1,082.

NOTES

Ex-gratia lump sums totalling £8,060 were paid to ninety-nine officers of various grades in respect of outstanding adjudication awards. Amounts paid varied from £80 to £90 (E.157/14/86).

Ex-gratia payments totalling £1,079 were made to thirty-four officers who while on official duties sustained loss of or damage to personal property (E.109/41/41).

Payments of £1,945 were made to thirty-two officers under the Input Scheme (DPS 6/84).

Ex-gratia payments totalling £2,250 were made to fifteen officers who were present on official duties during armed robberies (E.157/43/88).

An *ex-gratia* payment of £768 was made to an officer for damage to his house and car arising from a robbery at an Employment Exchange (E.109/41/41).

Ex-gratia compensation payments totalling £44,346 were made to nineteen Social Welfare recipients (S.73/16/85).

An *ex-gratia* payment of £50 was made to a person to cover legal costs as a result of mistaken identity.

This Account includes the cost of a Clerical Assistant on loan to another Department, without repayment.

Vote 42

Twelve Visual Display Units were provided to Eolas, without payment.

Twenty Visual Display Units were provided to the Eastern Health Board, without payment.

A telephone system valued at £2,287 was transferred to this Department from the Office of the Farm Tax Commissioner, without payment.

A Clerical Assistant resigned following suspension from duty when it was discovered that he had defrauded the Department of £13,160. He left the country before a warrant could be served. The balance outstanding is £8,283.

In addition to cash recoveries of overpayments accounted for under Subhead O, 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	38,138
Deserted Wives' Allowances	6,760
Family Income Supplement	8,722
Free Electricity	56
Fuel Allowance	225
Old Age and Blind Pensions (Non-Contributory)	29,763
Prisoners' Wives' Allowances	2,004
Rent Allowances	123
Single Women's Allowances	343
Special Equal Treatment	1,841
Unemployment Assistance	113,212
Unmarried Mothers' Allowances	74,117
Widows' and Orphans' Pensions (Non-Contributory)	69,068

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 (£.73/3/54).

	£
Child Benefit	65,721
Deserted Wives' Allowances	79,561
Family Income Supplement	147
Old Age and Blind Pensions (Non-Contributory)	402,873
Prisoners' Wives' Allowances	15,729
Rent Allowances	9
Single Women's Allowances	1,163
Special Equal Treatment	660
Unemployment Assistance	1,004,986
Unmarried Mothers' Allowances	534,123
Widows' and Orphans' Pensions (Non-Contributory)	28,260

DEPARTMENT OF SOCIAL WELFARE,
28th April, 1989.

J. DOWNEY,
Accounting Officer.

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

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

PUBLIC SERVICE EARLY RETIREMENT SCHEME ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1988

	£	£
Receipts:		
Vote 47	1,691,429	
Department of Labour under Redundancy Payments Act	5,498	
		1,696,927
Payments		1,714,506
Balance at 31st December, 1988		£17,579 (Dr.)

DEPARTMENT OF SOCIAL WELFARE,
28th April, 1989.

J. DOWNEY,
Accounting Officer.

NATIONAL LOTTERY SUSPENSE ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31 DECEMBER, 1988

	£
Receipts from Fund for distribution of surplus of National Lottery (Grant-in-Aid) Account (Vote 7)	850,000
Payments (see Schedule)	850,000
Balance at 31st December, 1988	Nil

DEPARTMENT OF SOCIAL WELFARE,
28th April, 1989.

J. DOWNEY,
Accounting Officer.

SCHEDULE OF PAYMENTS FROM THE NATIONAL LOTTERY SUSPENSE ACCOUNT

	£
Alzheimer Society of Ireland	3,750
Arranmore Social Services Committee	800
Ashbourne and District Senior Citizens	3,000
Baldoye Hospital Trust Fund	5,000
Ballaghaderreen Social Services	400
Ballyfermot Family Resource	20,000
Ballyfermot/Inchicore Community Playgroup Fed.	1,500
Ballylanders Day Care Centre	3,180
Ballymun Holiday House Committee	7,500
Barnardo's	15,000
Bonnybrook Unemployed Action Group	1,800
Cahirciveen Social Services	10,000
Candle Community Trust	1,500
Capuchin Day Centre	9,000
Cara House	2,500
Carnew Community Care	10,000
Cashel and District Social Services	7,000
Castlegregory Community Council	3,000
Catholic Social Services Conference Project	7,000
Catholic Social Services Conference	7,000
Catholic Social Services Conference (St. Agatha's)	20,000
Christ the King Day Centre	3,000
Clonmel Youth Encounter Project	4,000
Clontarf Senior Club/Irish Wheelchair Association	7,000
Community Services Project	8,000
Coolock Four Roads Housing Co-operative	20,000
Committee for the Education & Training of Travellers	10,000
Cork Young Peoples' M.S. Group	720
Council for the Co-ordination of Social Services... ..	2,000
Co. Waterford Sesame School for the Handicapped	3,000
Care for the Aged, Tourmakeady... ..	18,000
Daughters of Charity	12,000
De Montfort Men's Club	2,000
Dominican Day Nursery	1,800
Donnycarney/Beaumont Social Services Council	650
Drogheda Homeless Aid Group	5,000
Edenmore Community Playgroup	800
Family Resource and Community Development Centre	10,000
Federation of Services for Unmarried Parents and their Children	1,000
Finglas Council of Social Services... ..	4,000
Family Support Centre	10,000
Fermoy Community Resource Centre	15,000
Glin Court Senior Citizens Committee... ..	250
Galway Social Services Council	8,000
Galway Youth Services	2,000
Gort and South Galway Social Services Council... ..	2,000
Hearth Ltd.	2,000
Irish Society for Autistic Children	10,000
Irish Wheelchair Association	20,000

Vote 42

	£
Irish Action for Research into M.S.	10,000
Irish Society for Autistic Children (Cork)	15,000
Kilbarrack/Foxfield Resource Co-operative	8,000
K.L.E.A.R.	3,500
Kiltalown House Centre	20,000
Multiple Sclerosis Society of Ireland	4,000
Marist Rehabilitation Centre	3,500
Mircle Club for the Deaf	500
Mullyash Community Council	15,000
Maulbawn Residents Association	6,000
Menlough Social Services	1,800
Mervue Adult Training and Education Group	5,000
National Association of Widows in Ireland... ..	1,500
National Council for the Blind of Ireland	12,000
Northside Counselling Centre	4,000
Nenagh and District Social Services	7,500
Newcastlewest Meals on Wheels	1,800
Newport Social Services... ..	15,000
Open Door Trust	5,500
Order of Malta Ambulance Corps	4,000
Order of Malta Workshops and Training Centre	10,000
Ossory Social Services	3,000
Poor Sisters of Nazareth	15,000
Passage East and Crooke Development Association... ..	4,000
Pre-school Parents Group	2,000
St. Joseph's Parish Youth Committee	15,000
St. Luke's Nursery	2,500
St. Luke's Senior Citizens Club	2,500
St. Mary's Day Nursery... ..	4,000
St. Michael's House	16,000
St. Teresa's Day Care Centre... ..	1,000
St. Vincent's Trust	13,000
Samaritans	2,000
Sisters of Charity — Social Services Centre... ..	1,000
Special Child's Club	800
Stoneybatter Community Enterprises Ltd.	9,000
Sutton Meals on Wheels	1,500
St. Hilda's Services	4,000
Society of St. Vincent De Paul (Abbeyfeale)	5,000
Sacred Heart Home	5,000
Society of St. Vincent De Paul (HQ)	100,000
Society of St. Vincent De Paul (Ozanam House)... ..	10,000
Sligo Social Services	3,000
Society of St. Vincent De Paul (Buncrana)	9,000
Society of St. Vincent De Paul (Bundoran)... ..	10,000
St Canice's Community Services	700
Society of St. Vincent De Paul (Cork)... ..	2,000
Society of St. Vincent De Paul (Killorglin)	6,000
Society of St. Vincent De Paul (Lough Meals on Wheels)... ..	3,000
St. Francis Training Centre	18,000
Society of St. Vincent De Paul (Ballina)	500
Society of St. Vincent De Paul (Galway)	6,000
Swinford Social Services	250
Tallaght Travellers Project	1,000
Tallaght Unemployed Resource Centre	5,000
Tallaght Welfare Society	8,000
Teenage Care Development Trust... ..	20,000
Threshold Ltd.	5,000
Templemore Community Social Services	7,500
Togher Social Services	2,500
Westland Row/City Quay, Social Services Centre	5,000
Westmeath Volunteer Stroke Scheme	1,500
West Clare Mental Health Association	10,000
WATCH (Wexford Parish Development)	15,000
Waterford Hospice Movement	20,000
	<hr/>
	£850,000

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1988, 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 ...	5,815,000	5,281,522	533,478	—
A.2.—Consultancy Services	730,000	612,459	117,541	—
B.1.—Travelling and Incidental Expenses	390,000	507,850	—	117,850
B.2.—Office Machinery and other Office Supplies	200,000	204,239	—	4,239
B.3.—Postal and Telecommunications Services	340,000	321,960	18,040	—
B.4.—Office Premises Expenses				
<i>Original</i> £56,000				
<i>Supplementary</i> 636,000				
	692,000	693,820	—	1,820
C.—Superintendent and District Registrars	10,000	6,923	3,077	—
D.—Expenses in connection with the World Health Organisation and other International Bodies	325,000	343,499	—	18,499
E.—Statutory Inquiries	1,000	937	63	—
F.—Developmental, Consultative and Advisory Bodies	1,600,000	1,556,669	43,331	—
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> £652,260,000				
<i>Less Supplementary</i> 870,000				
	651,390,000	651,390,000	—	—
G.2.—Grants to Health Boards in respect of expenditure on cash allowances and cash grants				
<i>Original</i> £70,470,000				
<i>Supplementary</i> 871,000				
	71,341,000	71,341,000	—	—

Vote 43

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
G.3.—Grants to Health Boards to meet the expenses of the General Medical Services (Payments) Board				
<i>Original</i> £112,800,000				
<i>Supplementary</i> 13,500,000				
	126,300,000	126,300,000	—	—
G.4.—Grants on behalf of Health Boards to certain other health bodies... ..	273,565,000	273,565,000	—	—
G.5.—Payments to Health Agencies in respect of balances of grants for years prior to 1988	85,300,000	85,300,000	—	—
G.6.—Payments in respect of disablement caused by Thalidomide	107,000	105,735	1,265	—
G.7.—Payments in respect of persons claiming to have been damaged by vaccination	80,000	10,000	70,000	—
G.8.—Grants to Research Bodies	2,300,000	2,329,000	—	29,000
H.—Grants to Adoption Societies	200,000	199,900	100	—
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	41,030,000	41,030,000	—	—
MISCELLANEOUS				
K.—Dissemination of Information on Health and Health Services	770,000	750,453	19,547	—
L.—Vaccine Lymph Supply	5,000	1,928	3,072	—
GROSS TOTAL				
<i>Original</i> £1,248,444,000				
<i>Supplementary</i> 14,137,000				
	£ 1,262,581,000	1,261,942,894	809,514	171,408
	<u>Estimated</u>	<u>Realised</u>	Surplus of Gross Estimate over Expenditure £638,106	
Deduct—				
M.—Appropriations in Aid				
<i>Original</i> £138,500,000				
<i>Supplementary</i> 14,136,000				
	152,636,000	170,535,634	Surplus of Appropriations in Aid realised £17,899,634	
NET TOTAL				
<i>Original</i> £1,109,944,000				
<i>Supplementary</i> 1,000				
	£ 1,109,945,000	1,091,407,260	Total Surplus to be surrendered £18,537,740	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—The saving was due to retirements under the Public Service Early Retirement Scheme and the transfer from the Health Education Bureau to the Department of a smaller number of officers than originally envisaged.

- A.2.—The expenditure on computer consultancy was less than originally envisaged due to a slow down in this area pending the result of a policy group review carried out during the year. In addition to the amount expended under this subhead an amount of £17,813 was received from Subhead F of Vote 7 in respect of Information Technology Initiatives.
- B.1.—The excess was due to a funding of courses for officers of health agencies. This excess was approved by the Department of Finance subject to a similar saving being achieved on Subhead A.2.
- B.3.—A stringent control on postal and telephone services in the Department helped to reduce charges.
- C.—The transfer of responsibility for the payment of fees and expenses of Superintendent Registrars to the respective health boards resulted in a saving.
- D.—The excess was due to an increased annual contribution to the World Health Organisation and a less favourable currency exchange rate.
- E.—The saving was due to a lesser expenditure on inquiries than originally envisaged.
- G.7.—The saving was due to offers of the *ex-gratia* payments being taken up in the course of the year by only one of the remaining persons eligible for the payment.
- 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>	£110,000,000		
	<i>Supplementary</i>	9,800,000		
			119,800,000	137,734,143
2. Recovery of cost of Health Services provided under regulations of the European Economic Community				
	<i>Original</i>	£27,000,000		
	<i>Supplementary</i>	3,700,000		
			30,700,000	31,075,318
3. Recovery from UK Department of Health and Social Security of their share of the cost of Leopardstown Park Hospital			600,000	—
4. Searches and certified copies of entries of Births, Deaths and Marriages			120,000	165,894
5. Recoupment of certain travelling expenses and subsistence allowances from the EEC, etc.			30,000	55,479
6. Miscellaneous				
	<i>Original</i>	£750,000		
	<i>Supplementary</i>	636,000		
			1,386,000	1,504,800
TOTAL				
	<i>Original</i>	£138,500,000		
	<i>Supplementary</i>	14,136,000		
			£152,636,000	£170,535,634

1. The increase was due to the favourable response to the Income Tax Amnesty Offer which resulted in health contributions received in the Department being much greater than originally envisaged.
3. The non payment by the UK Department of Health and Social Security was due to negotiations in relation to sharing of costs of Leopardstown Park Hospital not being completed within the financial year.

Vote 43

4. The excess was due to the increase in charges for certified copies of births, deaths and marriages.
5. The increase was due to the higher cost of foreign travel recouped to the Department.
6. The increase in the number of licences for proprietary medicines issued and increased fees resulted in higher receipts than originally estimated.

EXTRA REMUNERATION

Overtime was paid to fifty-nine officers during the year at a total cost of £9,889. Five officers received amounts varying from £636 to £1,065.

A total of £9,814 was paid to forty-three officers in respect of delegate allowances at meetings abroad. Seven officers received sums varying from £517 to £845.

NOTES

1. *Ex-gratia* payments totalling £323 were paid to four officers in respect of loss of or damage to clothing in the course of official duties.
2. An amount of £1,231 was spent on the purchase of gifts for presentation officially to foreign dignitaries (S.72/21/85).
3. Additional amounts of £138,000, £13,167,000, £1,107,000 and £5,697,000 were drawn from the Vote for Increases in Remuneration and Pensions (No. 46) and combined with the provisions in Subheads A.1, G.1, G.3 and G.4, respectively.
4. *Ex-gratia* lump sums totalling £7,790 were paid to sixty-seven officers in respect of certain outstanding adjudication awards. Amounts paid varied from £80 to £308 (E.157/14/86, E.166/18/84, E.166/19/84).
5. Expenditure in respect of Commissions etc. on account of which payments were made in the year ended 31st December, 1988:

Commission, etc.	Year of Appointment	Expenditure for year ended 31st December, 1988	Total Expenditure to 31st December, 1988
Commission on Health Funding	1987	£8,663	£26,838

6. Arising from a decision regarding provision of residences at hospitals, residences were not provided as part of the construction of Beaumont Hospital, Dublin. Design fees amounting to £390,748 were incurred in respect of the residences part of the project.

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1988

	£	£
Balance at 1st January, 1988		9,595
Receipts:		
Vote 47	19,139,351	
Department of Labour under the Redundancy Payments Act	1,397	
		19,140,748
		19,150,343
Payments:		
Health Boards and other Health Agencies	15,439,103	
Voluntary Hospitals	3,265,552	
Departmental staff	529,510	
		19,234,165
Balance at 31st December, 1988		£83,822 (<i>Dr.</i>)

NATIONAL LOTTERY SUSPENSE ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1988

	£	£
Balance at 1st January, 1988		227,000
Receipts from Fund for distribution of Surplus of National Lottery (Grant-in-Aid) Account (Vote 7)		6,409,325
		<u>6,636,325</u>
Payments:		
Health Education Bureau	205,107	
Other Health Agencies and Organisations (see Schedule)	3,441,325	
Health Promotion	147,502	
Capital Expenditure	2,000,000	
National Social Services Board	618,700	
		<u>6,412,634</u>
Balance at 31st December, 1988		<u>£223,691</u>

SCHEDULE OF PAYMENTS FROM NATIONAL LOTTERY SUSPENSE ACCOUNT

	£
Irish Wheelchair Association	225,000
Irish Haemophilic Society	5,000
Daughters of Charity of St. Vincent de Paul, Dublin	300,000
Sisters of Charity of Jesus & Mary, Co. Kildare	20,000
St. Anne's, Roscrea	20,000
Childrens Sunshine Home, Foxrock, Dublin	15,000
Daughters of Charity of St. Vincent de Paul, Limerick	40,000
Brothers of Charity, Galway	100,000
Rape Crisis Centre, Dublin	20,000
Cappagh Hospital, Dublin	100,000
Dental Council (AIDS Prevention)	3,500
Cairde (AIDS Prevention)	750
The Coombe Hospital (AIDS Prevention)	15,000
St. James's Hospital	15,000
Irish Consumer Association	3,000
Muscular Dystrophy	2,000
Report on Child Services	1,000
The Aids Fund	30,000
The Cavan Hospice	20,000
St. John of God Brothers, Drumcar, Co. Louth	25,000
Our Lady's Hospital for Sick Children, Crumlin	100,000
Cork Polio & General After-Care Association	50,000
Cerebral Palsy Ireland Ltd.	160,000
Irish Sisters of Charity, St. Patrick's, Kilkenny	30,000
St. Mary of the Angels, Co. Kerry	30,000
Eastern Health Board	694,100
Midland Health Board	234,000
Mid-Western Health Board	114,000
North-Eastern Health Board	220,375
North-Western Health Board	165,600
South-Eastern Health Board	362,000
Southern Health Board	230,000
Western Health Board	91,000
	<u>£3,441,325</u>

P. W. FLANAGAN,
Accounting Officer.

DEPARTMENT OF HEALTH,
26th April, 1989.

Vote 43

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, subject to the observations in my Report.

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

ENERGY

Vote 44

ACCOUNT of the sum expended, in the year ended 31st December, 1988, 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 ...	2,980,000	2,905,912	74,088	—
A.2.—Consultancy Services	283,000	193,426	89,574	—
B.1.—Travelling and Incidental Expenses	431,000	406,716	24,284	—
B.2.—Office Machinery and other Office Supplies	160,000	158,641	1,359	—
B.3.—Office Premises Expenses	99,000	81,589	17,411	—
C.1.—Postal and Telecommunications Services	190,000	148,531	41,469	—
C.2.—Advertising and Publicity	40,000	33,688	6,312	—
D.—Geological Survey	200,000	198,586	1,414	—
E.—Minerals Development	178,000	3,415	174,585	—
F.1.—Energy Conservation	280,000	274,168	5,832	—
F.2.—Currency Exchange Loss on certain Industrial Credit Corporation plc Foreign Borrowing from Energy Global Loan Scheme	50,000	49,927	73	—
G.—Subscriptions to International Organisations	195,000	183,348	11,652	—
H.—Rural Electrification	2,134,000	2,133,954	46	—
I.—An Bord Fuinnimh Nùicléigh — Grant-in-Aid for General Expenses	895,000	895,000	—	—
J.—Training of Irish Personnel in Petroleum Related Disciplines	35,000	40,979	—	5,979
K.1.—Bord na Móna—Grants for Private Bog Development	800,000	800,000	—	—
K.2.—Currency Exchange loss on certain borrowings by Bord na Móna ...	52,000	325,421	—	273,421
L.—New and Renewable Sources of Energy	50,000	48,320	1,680	—
M.—Miscellaneous Payments	1,000	—	1,000	—
N.—FEOGA—Western Aid Electrification	900,000	700,978	199,022	—
O.—Radiological Emergency Protection Plan	250,000	250,000	—	—

Vote 44

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
GROSS TOTAL	£ 10,203,000	£ 9,832,599	£ 649,801	£ 279,400
			Surplus of Gross Estimate over Expenditure £370,401	
			Surplus of Appropriations in Aid realised £3,005,174	
Deduct— P.—Appropriations in Aid	Estimated 1,390,000	Realised 4,395,174		
NET TOTAL	£ 8,813,000	5,437,425	Total Surplus to be surrendered £3,375,575	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Marathon Royalties from Kinsale Gas Field... .. £805,170

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Consultancy requirements on the gas development and petroleum exploration programmes were less than anticipated.
- B.1.—Travelling and incidental expenses were kept to a minimum.
- B.3.—Fuel and furniture costs were lower than expected.
- C.1.—The saving was due to the installation of a new modern cost-effective telephone system.
- C.2.—The saving was due to the implementation of a more cost-effective method of advertising of statutory notices of the grant of mineral prospecting licences.
- E.—The process of refunding an estimated royalty over-payment remained incomplete at the year-end. Reduced expenditure on making safe old abandoned mineshafts also contributed to the saving.
- G.—The membership subscriptions payable to the International Energy Agency and Nuclear Energy Agency were less than anticipated.
- J.—Expenditure under the Petroleum Scholarship Fund scheme was greater than estimated.
- K.2.—Adverse movements in the exchange rate with the Deutschmark throughout the latter half of 1987 created the excess exchange loss.
- M.—No miscellaneous expenditure arose against this token provision.
- N.—The demand for grants under this scheme was considerably less than 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 EC	30,000	20,443
3. Receipts under the Minerals Development Act, 1940, and the Petroleum and other Minerals Development Act, 1960	905,000	3,745,509
4. Receipts from EC in respect of specific surveys	1,000	—
5. Geological survey, receipts from sale of aerial photographs, maps, etc.	23,000	30,020
6. Receipts from EC in respect of FEOGA programme	256,000	341,629
7. Receipts from EC in respect of New and Renewable Energy Sources Programme	24,000	32,932
8. Funds provided by certain holders of exclusive offshore petroleum licences for training, education of Irish Personnel	1,000	10,000
9. Miscellaneous	1,000	121,372
10. Receipts from EC in respect of Valoren Programme	140,000	93,269
	<u>£1,390,000</u>	<u>£4,395,174</u>

1. No receipts were realised in 1988 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 EC are made at irregular intervals.
3. In addition to a general buoyancy in receipts from petroleum and mineral exploration licences, the principal reason for this surplus was the payment of over £2 million by Tara Mines Ltd. in respect of Promissory Notes held by the Minister.
4. No state funded Irish project qualifying for EC assistance emerged, hence no receipts were realised against this token provision.
5. It is impossible to accurately forecast the demand for these items.
6. The surplus is due to an upward revision of the rate of European Community participation in the FEOGA Programme.
7. Receipts from EC which are received at irregular intervals were greater than anticipated.
8. It is impossible to forecast these receipts with any degree of accuracy since they arise from unforeseeable negotiations with oil exploration companies.
9. This surplus arose in the main because of the realisation of receipts from the disposal of certain properties at Avoca, Co. Wicklow and as a result of the grant of a licence to enter on lands at Avoca to process spoil heaps for recovery of minerals.
10. Ireland's programme of work under the Valoren Regulation did not get underway as early as had been anticipated so receipts from the EC lagged correspondingly.

EXTRA REMUNERATION

Overtime was paid to fifty-eight officers during the year at a total cost of £23,183. Fourteen officers received amounts varying from £433 to £3,379.

A total of twenty-four officers received allowances in respect of duties as delegates at meetings abroad (mainly EC). Of this total, four officers received sums varying from £461 to £1,533. The total amount paid was £5,998.

Vote 44

NOTES

£3,664,073 was received from the EC under the Valoren Programme, an EC 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. The cumulative amount received under the Valoren Programme over the past two years is £5,238,416.

A sum of £9,000 (plus £4,626 in legal costs) was paid to an officer of the Department in respect of compensation arising from an injury received at work (S.411/34/86).

A sum of £4,195 was written off being dead rent and royalties due to the State by a mining company in liquidation but deemed to be irrecoverable on the basis of information supplied by the company's liquidator (S.99/20/56).

A sum of £1,000 was written off being the estimated value of royalties due to the State in respect of coal extracted by a now insolvent mining company which has now no presence in Ireland and deemed to be irrecoverable on the basis of advice provided by the Chief State Solicitor's Office (S.99/20/56).

A sum of £18,070 was written off being the royalties due from a mining company in respect of mining operations and deemed to be irrecoverable as the receiver and liquidator assured the Department that the company has no funds (S.99/20/56).

A loss by theft to the value of £5 was written off (S.411/1/88).

Ex-gratia lump sums varying from £33 to £308 were paid to twenty-eight officers of Assistant Principal, Principal Officer and Principal Geologist grades in respect of certain outstanding adjudication awards. The total amount paid was £2,923 (E.157/14/86).

STATEMENT OF ADVANCES REPAYABLE TO THE DEPARTMENT UNDER AGREEMENTS, ETC., ON 31ST DECEMBER, 1988

	£
Bula Ltd.	956,296
Interest accrued as at 31st December, 1988... ..	1,378,189

JOHN LOUGHREY,
Accounting Officer.

DEPARTMENT OF ENERGY,
28th April, 1989.

I have examined the above Account and Statement 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 and Statement are correct.

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

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1988

	£
Balance at 1st January, 1988	5,514
Receipts from Vote 47	235,505
	241,019
Payments	444,810
Balance at 31st December, 1988	£203,791 (Dr.)

JOHN LOUGHREY,
Accounting Officer.

DEPARTMENT OF ENERGY,
28th April, 1989.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1988, compared with the sum granted, for salaries and expenses in connection with Forestry, Timber Processing, and Amenities, and for payment of certain 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 ...	13,800,000	12,996,833	803,167	—
A.2.—Consultancy Services	1,000	57,942	—	56,942
B.1.—Travelling and Incidental Expenses	2,576,000	2,634,339	—	58,339
B.2.—Postal and Telecommunications Services	609,000	760,192	—	151,192
B.3.—Office Machinery and other Office Supplies	309,000	309,248	—	248
B.4.—Office Premises Expenses	98,000	107,962	—	9,962
C.1.—Payment to Grant-in-Aid Fund for the Acquisition of Land (Grant-in-Aid)	700,000	700,000	—	—
C.2.—Forest Development and Management	34,411,000	33,419,549	991,451	—
C.3.—Sawmilling	385,000	377,138	7,862	—
D.—Grants for Afforestation Purposes, etc., including promotion thereof ...	2,000,000	3,072,529	—	1,072,529
E.—Forestry Education	184,000	200,179	—	16,179
F.—John F. Kennedy Park	238,000	233,900	4,100	—
G.—Agency, Advisory and Special Services	209,000	225,009	—	16,009
GROSS TOTAL	£ 55,520,000	55,094,820	1,806,580	1,381,400
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £425,180	
Deduct—			Surplus of Appropriations in Aid realised £1,711,264	
H.—Appropriations in Aid	24,482,000	26,193,264	Total Surplus to be surrendered £2,136,444	
NET TOTAL	£ 31,038,000	28,901,556		

Vote 45

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—The saving was due to the reduction in staff numbers achieved mainly through the Early Retirement/Voluntary Redundancy Scheme.
- A.2.—Excess arose from the necessity to engage consultants (i) to study issues relating to the establishment of Coillte Teoranta and (ii) in conjunction with the Industrial Development Authority, to advise on the future development of the pulpwood industry.
- B.2.—Excess was due to the large volume of telephone usage.
- B.4.—Office maintenance costs were higher than expected.
- D.—Expenditure exceeded the allocation because private planting was significantly higher than anticipated at 5,200 hectares.
- E.—Excess arose from the transfer of responsibility for electricity charges in respect of Avondale House from the Office of Public Works (Vote 10).
- G.—Excess arose due to the cost of survey of the potential of a quarry owned by the Forest Service.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
FOREST RECEIPTS:		
Sales of Timber (including immature forests)	22,560,000	22,459,416
Rents (housing, grazing, shooting, etc.)	114,000	220,769
Sale of houses to foresters	230,000	115,501
Receipts from Killykeen Holiday Complex	70,000	76,114
EC Recoupment	1,019,000	2,293,922
Miscellaneous (a)	155,000	652,494
SAWMILL RECEIPTS:		
Receipts from Sawmills (Subhead C.3.)	334,000	375,048
	<u>£24,482,000</u>	<u>£26,193,264</u>

Rents—

Demand for lettings was buoyant at increased rents.

Sales of Houses to Foresters—

Fewer sales were closed than had been anticipated.

Killykeen Holiday Complex—

More intensive marketing resulted in slightly higher occupancy than expected.

E.C. Recoupment—

E.C. Recoupment rate in respect of planting grants increased from 50% to 70% in 1988 and the area of afforestation by the private sector for which grants are paid under the scheme exceeded the original estimate.

Miscellaneous—

Receipts under this heading are difficult to estimate accurately.

Sawmill Receipts—

Sales of sawn timber were greater than anticipated.

(a) Miscellaneous Appropriations in Aid comprise:—

	£
Sales of plants and seeds	200,480
Amenity receipts	154,351
Refunds of salaries etc.	124,039
Sale of scrap	43,621
Sale of venison and live deer	26,204
Compensation	25,024
Receipts from E.C. Social Fund	22,603
Trees for Ireland	16,514
Refunds of air fares	15,781
Courses	15,152
Sale of Sites	6,712
Miscellaneous	2,013
	<u>£652,494</u>

EXTRA REMUNERATION

Eight officers received sums ranging from £1,003 to £2,198 in respect of overtime. A total of £18,117 was paid to forty-five officers for overtime.

One officer was paid £778 in respect of attendance at meetings abroad. The total amount paid was £2,686 to fourteen officers.

NOTES

1. A total of £337,044, comprising £246,170 damages in eleven cases and £90,874 costs in eleven cases, was paid in respect of personal injury claims by employees arising out of accidents at work (E.112/31/86, E.112/13/88, E.112/15/88, E.112/59/86, E.112/32/86, E.112/17/88, E.112/8/86, E.112/2/89, E.112/14/88, E.112/1/87, E.112/25/87, E.112/5/82, E.112/23/87, E.112/31/85, E.112/21/88).
2. £47,668 costs were paid in claims arising from accidents in two forests (S.86/4/87 and S.86/4/77).
3. £27,497, including £8,869 costs in three cases and three *ex-gratia* payments totalling £33, was paid in respect of twelve claims arising from the operations of the Forest Service (S.86/4/77 and D.305/1/63).
4. £9,700, including £3,700 costs, was paid in settlement of an action taken by an employee arising from a transfer (E.35/1/86).
5. £3,874, including £177 costs, was paid in respect of claims arising from three accidents involving vehicles owned by the Forest Service (S.86/4/77 and D.305/1/63).
6. *Ex-gratia* payments totalling £104 were paid in three cases involving minor items of loss (E.109/83/67 and D.305/1/63).
7. *Ex-gratia* lump sums totalling £99,291 were paid to five hundred and five officers of various grades in respect of outstanding adjudication awards. Amounts paid varied from £80 to £308 (E.157/14/86, E.166/18/84, E.166/19/84 and E.35/2/55).

The following items were written off:—

8. £65,526 — losses resulting from forest fires (S.86/7/39).
9. £52,975 — losses in respect of thefts of property (S.86/4/77).
10. £3,739 — unrecovered overpayments of wages (S.86/4/77).
11. £3,400 — losses resulting from a fire at a forest store (S.86/4/77).
12. £43,871 — in respect of bad debts (S.86/4/77).
13. £570 — losses in respect of thefts of cash (S.86/7/39).
14. £269 — unrecovered balances of imprests for travelling (S.86/4/77).
15. Gifts to the value of £314 were purchased for presentation by the Minister of State to foreign dignitaries (S.86/13/88).

STATEMENT OF ADVANCES REPAYABLE TO THE DEPARTMENT UNDER AGREEMENTS, ETC.,
AT 31ST DECEMBER, 1988

	£
Chipboard Products Ltd.	105,276
Interest accrued as at 31st December, 1988....	516,503

GRANT-IN-AID FUND FOR THE ACQUISITION OF LAND

ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1988

	£
Balance on 1st January, 1988....	2,380,680
Grant-in-Aid, 1988	700,000
Amounts received from sundry sources for sale of land, etc.	130,073
	<hr/>
	3,210,753
Expenditure, 1988	2,092,611
	<hr/>
Balance on 31st December, 1988	£1,118,142

Vote 45

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1988

	£
Balance at 1st January, 1988	5,536 (Dr.)
Receipts from Vote 47	1,272,321
	<u>1,266,785</u>
Payments	5,542,182
Balance at 31st December, 1988	<u>£4,275,397 (Dr.)</u>

JOHN LOUGHREY,
Accounting Officer.

DEPARTMENT OF ENERGY,
28th April, 1989.

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

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

ABSTRACT ACCOUNT OF SAWMILLING OPERATIONS FOR THE YEAR ENDED 31st DECEMBER, 1988

MANUFACTURING ACCOUNT

	Cong	Dundrum	Total		Cong	Dundrum	Total
	£	£	£	Trading Account — Cost of Goods produced	£	£	£
Value of Raw Material	80,634	86,316	166,950		282,404	293,790	576,194
Carriage Inwards	24,999	21,940	46,939				
Cost of raw material	105,633	108,256	213,889				
Factory Wages	155,085	159,333	314,418				
Electricity	16,803	10,914	27,717				
Repair and Maintenance	4,883	15,287	20,170				
£	282,404	293,790	576,194	£	282,404	293,790	576,194

TRADING ACCOUNT

	Cong	Dundrum	Total		Cong	Dundrum	Total
	£	£	£	Sales	£	£	£
Stock of finished goods at 1st January, 1988	42,840	68,928	111,768		294,601	343,136	637,737
Add cost of goods produced	282,404	293,790	576,194				
Less stock of finished goods at 31st December, 1988	325,244	362,718	687,962				
	31,280	20,137	51,417				
Cost of goods sold (a)	293,964	342,581	636,545				
Profit and Loss Account — Gross Profit	637	555	1,192				
£	294,601	343,136	637,737	£	294,601	343,136	637,737

(a) (Including supplies for Department's use).

PROFIT AND LOSS ACCOUNT

	Cong	Dundrum	Total		Cong	Dundrum	Total
	£	£	£		£	£	£
Foresters' Salaries and other office expenses	33,938	36,363	70,301	Trading Account — Gross Profit ...	637	555	1,192
Insurance (notional)	3,396	3,246	6,642				
Depreciation — Buildings	6,202	5,128	11,330				
Depreciation — Machinery	3,800	5,390	9,190	Net Loss	46,699	49,572	96,271
£	47,336	50,127	97,463		47,336	50,127	97,463
Gross Capital Investment in Fixed Assets at 31st December, 1987							
Less Aggregate Depreciation to 31st December, 1987							
Net Capital Investment in Fixed Assets at 31st December, 1987							
Add Capital Investment in Fixed Assets in year ended 31st December, 1988							
Less Depreciation in year ended 31st December, 1988 (as shown above)							
Net Capital Investment in Fixed Assets at 31st December, 1988							
Add Value of Stock at 31st December, 1988							
Capital Employed at 31st December, 1988							

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, 1989.

J. LOUGHREY,
Accounting Officer.

INCREASES IN REMUNERATION AND PENSIONS

ACCOUNT of the sum expended, in the year ended 31st December, 1988, 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...	70,000,000	61,739,600	8,260,400	—
	£ 70,000,000	61,739,600	8,260,400	—
Surplus to be surrendered				£8,260,400

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	£	£
1	President's Establishment		7,000
2	Houses of the Oireachtas and the European Assembly	414,600	
	Ciste Pinsean Thithe an Oireachtais (Comhaltai)	139,400	
			554,000
3	Department of the Taoiseach	135,300	
	National Concert Hall	4,000	
			139,300
5	An Chomhairle Ealaíon		125,000
6	National Gallery		6,000
7	Office of the Minister for Finance	6,000	
	Institute of Public Administration	59,000	
	Economic and Social Research Institute	46,100	
			111,100
10	Office of Public Works		1,094,000
11	State Laboratory		24,900
16	Valuation and Ordnance Survey		160,000
20	Office of the Minister for Justice	—	
	Legal Aid Board	29,000	
			29,000
21	Garda Síochána		5,604,000
25	Charitable Donations and Bequests		2,000
26	Environment	97,000	
	Medical Bureau of Road Safety	14,000	
	An Bord Pleanála	29,000	
	*Custom House Docks Development Authority	7,000	
			147,000
28	First Level Education		9,474,000
29	Second Level and Further Education		9,146,000
30	Third Level and Further Education	—	
	An tÚdarás Um Árd-Oideachas — General (Non-Capital)		
	Grants to Universities and Colleges and Designated		
	Institutions of Higher Education	3,969,000	
	Dublin Dental Hospital	119,000	
	Dublin Institute for Advanced Studies	102,000	
			4,190,000

Vote 46

EXPENDITURE

Vote No.	Service	£	£
32	Roinn na Gaeltachta	27,000	
	Údarás na Gaeltachta	79,000	
			106,000
33	Agriculture and Food... ..	—	
	Payment to Grant-in-Aid Fund for Agricultural Research, Education and Advice	3,084,000	
	Coras Beostoic agus Feola... ..	25,200	
			3,109,200
34	Labour	—	
	Council for Education, Recruitment and Training for the Hotel, Catering and Tourism Industries (CERT Ltd.)... ..	33,000	
			33,000
35	Industry and Commerce	—	
	Shannon Free Airport Development Company Ltd.	79,000	
	Córas Tráchtála	77,000	
	Eolas	264,000	
	Kilkenny Design Workshops	5,000	
	Industrial Development Authority	324,000	
	Irish Productivity Centre	17,000	
	Irish Goods Council	13,900	
	National Micro-electronics Research Centre	6,200	
			786,100
36	Tourism and Transport	—	
	Bord Fáilte Éireann	129,000	
			129,000
38	Defence		5,417,000
39	Army Pensions		1,237,000
43	Health	138,000	
	Grants to Health Boards		
	Subhead G.1	13,167,000	
	Subhead G.3	1,107,000	
	Subhead G.4	5,697,000	
			20,109,000
		TOTAL £	61,739,600

* REFUNDED IN JANUARY 1989.

S. P. CROMIEN,
Accounting Officer.

DEPARTMENT OF FINANCE,
28th April, 1989.

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

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

PUBLIC SERVICE EARLY RETIREMENT PAYMENTS

ACCOUNT of the sum expended, in the year ended 31st December, 1988, 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 £80,000,000				
Supplementary <u>18,000,000</u>	98,000,000	95,838,982	2,161,018	—
	£ 98,000,000	95,838,982	2,161,018	—

Surplus to be surrendered £2,161,018

DEPARTMENT OF FINANCE,
28th April, 1989.

S. P. CROMIEN,
Accounting Officer.

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

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

ISSUES DURING 1988 FROM VOTE 47 TO OTHER VOTES

Number of Vote	Department, etc.	Amount
		£
2	Houses of the Oireachtas and the European Assembly	97,678
3	Department of the Taoiseach	372,128
4	Central Statistics Office	228,167
7	Office of the Minister for Finance	901,338
8	Office of the Comptroller and Auditor General..	142,299
9	Revenue Commissioners	5,822,573
10	Office of Public Works... ..	3,728,104
11	State Laboratory	139,144
16	Valuation and Ordnance Survey... ..	564,665
17	Civil Service Commission	116,356
20	Office of the Minister for Justice	726,561
21	Garda Síochána	198
23	Courts	437,461
24	Land Registry and Registry of Deeds... ..	385,207
26	Environment	24,035,398
27	Office of the Minister for Education	979,073
28	First-Level Education	10,062,788
29	Second-Level and Further Education... ..	3,591,035
30	Third-Level and Further Education	1,059,789
31	Marine	1,277,465
32	Roinn na Gaeltachta	412,601
33	Agriculture and Food	11,136,095

Vote 47

ISSUES DURING 1988 FROM VOTE 47 TO OTHER VOTES—continued

Number of Vote	Department, etc.	Amount
		£
34	Labour	1,654,161
35	Industry and Commerce	2,551,499
36	Tourism and Transport	2,144,018
38	Defence	861,288
42	Social Welfare	1,691,429
43	Health	19,139,351
44	Energy	235,505
45	Forestry	1,345,608
	TOTAL £	95,838,982

S. P. CROMIEN,
Accounting Officer.

DEPARTMENT OF FINANCE,
28th April, 1989.

CONTINGENCY FUND DEPOSIT ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1988

Receipts		Payments	
	£		£
Balance at 1st January, 1988	20,000	Balance at 31st December, 1988 ...	20,000
	£20,000		£20,000

S. P. CROMIEN,
Accounting Officer.

DEPARTMENT OF FINANCE,
8th February, 1989.

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

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

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TO THE

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COMPTROLLER AND AUDITOR GENERAL

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