

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL



Appropriation Accounts 1989

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED BY THE
OIREACHTEAS FOR PUBLIC SERVICES FOR THE YEAR ENDED
31 DECEMBER 1989 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))

DUBLIN:
PUBLISHED BY THE STATIONERY OFFICE

To be purchased through any Bookseller, or directly from the
GOVERNMENT PUBLICATIONS SALE OFFICE,

SUN ALLIANCE HOUSE, MOLESWORTH STREET, DUBLIN 2.

£9.50



TABLE OF CONTENTS

	Page
Report of the Comptroller and Auditor General	
Accounts of the Public Service 1989	i
Project audits - Business Expansion Scheme	lxvii
Garda Radio Network	lxxvii
Analysis, under Votes, of the Report of the Comptroller	
and Auditor General	xcv
Summary	xcvi
Accounts	1
Index	186

ACCOUNTS OF THE PUBLIC SERVICES, 1989

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

General

1. In my previous Report I stated that I had 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. To this end my staff carried out two audits in 1989/90 where the emphasis was on value-for-money considerations rather than on financial and regularity matters. Since the results of these audits do not fit conveniently into the traditional format of my Report, I have included them in a separate section at the end of my usual Report.

Outturn of the Year

2. The audited accounts are summarised on pages xcvi and xcvi. The amount to be surrendered as shown in the summary is £123,169,670 arrived at as follows:

	£	Estimated £	Actual £
Gross Expenditure			
Original Estimates	6,984,420,000		
Supplementary and Additional Estimates	87,251,000	7,071,671,000	6,968,039,026
Deduct—			
Appropriations in Aid	608,309,000		
Supplementary Estimates	10,888,000	619,197,000	638,734,696
		6,452,474,000	6,329,304,330
Amount to be surrendered		£123,169,670	

This represents 1.91% of the supply grant as compared with 3.01% in 1988.

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

Extra Exchequer Receipts

3. Extra receipts payable to the Exchequer as recorded in the Appropriation Accounts amounted to £45,500,533.

Surrender of Balances of 1988 Votes

4. The balances due to be surrendered out of votes for the public services for the year ended 31 December 1988 amounted to £193,898,726. I hereby certify that these balances have been duly surrendered.

Stock and Store Accounts

5. The Stock and Store accounts of the Departments have been examined with satisfactory results subject to the matters referred to in paragraphs 21, 24, 25 and 36.

6.

EXCHEQUER ACCOUNT

Account of receipts and payments for years ended 31 December 1989 and 31 December 1988

	1989 £000's	1988 £000's
<i>Current Receipts</i>		
Tax Revenue	7,442,621	7,321,344
Non Tax Revenue	<u>313,121</u>	<u>368,274</u>
	7,755,742	7,689,618
<i>Current Payments</i>		
Service of National Debt	2,140,501	2,141,182
Annuities and Pensions, Salaries etc, and Courts	4,576	4,282
EC Budget Contributions	289,917	272,893
Supply Services - non capital	5,565,871	5,575,947
Miscellaneous Current Payments	<u>17,522</u>	<u>13,181</u>
	8,018,387	8,007,485
<i>Surplus/(Deficit) on current account</i>	<u>(262,645)</u>	<u>(317,867)</u>
<i>Capital Receipts:</i>		
Repayable Advances repaid	153,151	350,011
EC Receipts	80,271	97,878
Miscellaneous Capital Revenue	<u>156,016</u>	<u>22,762</u>
	389,438	470,651
<i>Capital Payments</i>		
Supply Services - Capital	738,854	690,567
Repayable Advances to State Bodies etc	26,720	257,505
Share Capital Acquired in State and other bodies	26,616	20,938
Miscellaneous Capital Payments	<u>3,957</u>	<u>2,960</u>
	796,147	971,970
<i>Surplus/(Deficit) on capital account</i>	<u>(406,709)</u>	<u>(501,319)</u>
<i>Total Deficit</i>	<u>(669,354)</u>	<u>(819,186)</u>
<i>Financed by:</i>		
Balance in Exchequer at 1 January	721,544	316,251
(a) Money raised by Creation of Debt	15,266,074	15,266,074
(b) Issues for Redemption of Debt	<u>14,041,595</u>	<u>14,041,595</u>
Net inflow from borrowing	922,234	1,224,479
Less balance in Exchequer at 31 December	<u>974,424</u>	<u>721,544</u>
	669,354	819,186

Central Fund Services

Redemption of Debt

7. Reference was made in paragraph 10 of my 1987 Report to the overpayment of a £123,675 facility fee for the renegotiation of a loan. That overpayment came to light only when the bank concerned queried the payment it had received.

Under Section 69 of the Finance Act, 1985 companies may tender through banks for securities issued by the Minister for Finance. In September 1989, my staff noted a payment of £3m from the Exchequer to a bank to meet the redemption of a security of £300,000 issued in August 1989 and the overpayment of £2.7m was brought to the immediate attention of the Department which sought and received a refund from the bank of the amount overpaid together with deposit interest earned for the intervening period of three days since the date of payment.

As I was concerned that this erroneous payment might be an indication of a continuing inadequacy in the prepayment controls operated by the Department, I inquired if this was so and I asked whether any change to these controls was considered necessary as a result.

The Accounting Officer informed me that the manual system of internal control failed because of a combination of circumstances involving staff absences, inexperienced staff and an unusually heavy workload on supervisory staff but he was satisfied that the periodic balancing carried out in the Department would have brought the error to notice in the normal course.

He also stated that the computerisation of these transactions had been initiated in January 1990, and that the procedures for issuing instructions to make repayments, which was the primary cause of the problem, had been tightened up to prevent a recurrence.

Post Office Savings Bank

8. I have referred in previous Reports to the audit of the Post Office Savings Bank (POSB) which is 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 October 1989 they reported to me on the scope of their audit of the 1988 accounts. I accept their opinion that the accounts of the POSB give a true and fair view of its transactions for the year and of the year end balances.

The Post Office Savings Bank Fund which is managed by the Minister for Finance comprises the net accumulated deposits of the POSB and the surplus funds of the Trustee Savings Banks transferred to the Minister for Finance for investment. The transactions relating to the investment of these moneys by the Department of Finance are examined by me. The Fund is used primarily as a vehicle for taking up new issues of Government stocks, for the purchase of Government stocks on offer in the market and for making Government stocks available to meet market demand. Stocks held by the Fund may also be purchased by the Exchequer at market value and cancelled in advance of the

redemption date provided for in the issue prospectus. Such transactions can result in a net capital gain or loss to the Fund but the liability of the bank to depositors is fully guaranteed by the Minister for Finance.

The results of the operations of the Post Office Savings Bank Fund for 1988 and 1987 are shown in the following statement:

	1988	1987
	£m	£m
Surplus at 1 January	25.2	22.0
Interest accrued on securities	<u>78.5</u>	<u>93.3</u>
	103.7	115.3
<i>Deduct—</i>		
Interest paid and credited to depositors	68.1	87.4
Management Expenses	<u>8.0</u>	<u>7.5</u>
	27.6	20.4
Net Capital Gain on the sale of securities	<u>76.1</u>	<u>4.8</u>
Surplus at 31 December	£103.7m	£25.2m

The balance, including interest, due to depositors at 31 December 1988 was £978.7m, including £594.6m due to the Trustee Savings Banks. The estimated market value of securities held at 31 December 1988 was £1,102.7m.

Vote 9. — Office of the Revenue Commissioners

Revenue Account

9. 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.

10. The net yield of Revenue for the years 1989 and 1988 under its main headings is shown in the following statement:—

	1989	1988
	£m	£m
Customs	128.58	106.05
Excise	1,616.36	1,483.21
Estate, etc duties	0.28	0.51
Stamps	279.25	197.75
Capital Acquisitions Tax	28.80	26.99
Capital Gains Tax	25.41	32.76
Wealth Tax	—	0.02
Residential Property Tax	5.01	2.50
Income Tax (including PAYE)	2,830.55	3,045.85
Corporation Taxes	303.04	334.87
Value Added Tax	1,944.04	1,829.82
Income Levy	0.44	5.24
Agricultural Levies	3.00	2.51
	<u>£7,164.76*</u>	<u>£7,068.08</u>

* Includes £109.57m duties, taxes and levies deferred under EC regulations (1988 - £100.9m). £7,165.54m was paid into the Exchequer leaving a balance of £107.03m compared with £107.81m at the end of the previous year.

Extra-Statutory Repayments

11. Extra-statutory repayments were made during the year of excise duties £119,949 (in respect of diplomatic privilege), value-added tax £415,239 (£191,334 in respect of diplomatic privilege and £223,905 in respect of EC Bodies) and stamp duties £38,154 (mainly in respect of lost stamped deeds).

Write Offs

12. The Revenue Commissioners have furnished me with schedules of cases in which claims of £100 or more under the Revenue Acts were written off during the year ended 31 December 1989.

The total amount of the items included in the schedules, £30,133,274, is made up as follows:—

	1989		1988	
	Number of items	Amount	Number of items	Amount
		£000		£000
Income tax	639	13,184	380	3,749 ^{250/6}
PAYE	292	4,491	187	3,356 ^{333/6}
Corporation tax	257	4,726	105	2,330 ^{1000/6}
Capital Gains tax	44	391	26	174 ^{1250/6}
Value Added tax	377	7,341	198	3,473 ^{1100/6}
Corporation Profits tax	—	—	5	15
	1,609	30,133	901	13,097

The distribution according to the grounds of write off is:

	1989		1988	
	Number of items	Amount	Number of items	Amount
		£000		£000
Compassionate grounds ...	175	2,225	48	133
Ceased Trading—no assets	382	7,014	296	5,575
Liquidation/Receivership/Bankruptcy	348	8,011	155	3,416
Cannot be traced/outside jurisdiction	704	12,883	402	3,973
	1,609	30,133	901	13,097

I have made a test examination of the items in the schedules and I am satisfied with the action taken.

Assessment and Collection

13. 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 tax which is the subject of appeal under self assessment the taxpayer must have submitted a return of income and have paid the undisputed tax due in accordance with the return.

*Schedule I—Income Tax (excluding PAYE)
(as at 31 May 1990)*

*includes
Health Contributions
I think
see Sub 8*

	Year of Account		
	All years to 1987/88	1988/89	1989/90
	£m	£m	£m
CHARGE	9,412	954	781
DISCHARGE	5,244	247	39
NET CHARGE	4,168	707	742
PAID	3,621	583	558
BALANCE	547	124	184
Analysis of balance:			
1. Under appeal or enquiry	40	14	29
2. Not disputed*	69	16	23
3. Under demand	127	45	131
4. Awaiting transfer to enforcement	193	20	—
5. Under enforcement	92	29	1
6. Arrears branch	26	—	—
ESTIMATE OF AMOUNT LIKELY TO BE COLLECTED**	44	19	44

1855

(a) * While the amounts were not, at 31 May 1990, disputed, it is likely that a significant portion will be subject to claims for the admission of late appeal or revision on submission of returns under self assessment for 1988/89 and 1989/90.

(b) Deposit Interest Retention Tax which was introduced in 1986 is included in the figures for all years to 1987/88, 1988/89 and 1989/90. It accounts for £526m of the charge, net charge and paid amounts for all years to 1987/88, £193m of the corresponding figures for 1988/89 and for £232m of the corresponding figures for 1989/90.

(c) Withholding tax on fees paid for professional services, which was introduced in 1987 is included also in the figures for all years to 1987/88, 1988/89 and 1989/90. It accounts for £35m of the charge, net charge and paid amounts for all years to 1987/88, £64m of the corresponding figures for 1988/89 and for £63m of the corresponding figures for 1989/90.

(d) 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 and 1989/90. Together they account for £48m for year of assessment 1988/89 and £47m for year of assessment 1989/90.

X

(e) A Levy on Pension Funds was introduced for one year in 1988 - Section 53 of the Finance Act, 1988. The Levy accounts for £14m of the charge, net charge and paid amounts for 1988/89.

(f) A tax on Collective Investments Undertakings was introduced in 1989 - Section 18 of the Finance Act, 1989. The tax accounts for £0.7m of the charge, net charge and paid amounts for 1989/90.

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

Schedule 2—PAYE Income Tax

(Tax due from Employers)

Income Tax collected under the PAYE system and included in the amount of income tax collected as shown in paragraph 10 amounted to £2,336m.

(a) Arrears outstanding at 31 May 1990 amounted to some £118m representing only actual underpayments established and not including demands made on the basis of amounts estimated to be due.

	All years to 1987/88	1988/89
	£m	£m
NET CHARGE	13,035	2,310
PAID	12,937	2,290
BALANCE	98	20
Analysis of balance:		
1. Under appeal or enquiry	2	1
2. Not disputed	55	5
3. Under demand	24	11
4. Awaiting transfer to enforcement	1	—
5. Under enforcement	10	3
6. Arrears branch	6	—
ESTIMATE OF AMOUNT LIKELY TO BE COLLECTED	15	11

As end-of-year returns from employers were not due to be furnished until 30 April 1990 there was no significant underpayment established for the year 1989/90 as at 31 May 1990.

(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 1990:

	All years to 1987/88	1988/89
	£m	£m
ESTIMATES PAID	974	48
	750	37
BALANCE	224	11
Analysis of balance:		
1. Under appeal or enquiry	11	1
2. Not disputed	77	1
3. Under demand	86	7
4. Awaiting transfer to enforcement	3	—
5. Under enforcement	23	2
6. Arrears branch	24	—
ESTIMATE OF AMOUNT LIKELY TO BE COLLECTED	21	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 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 £1,345m was collected during 1989.

(a) Arrears outstanding at 31 May 1990 amounted to some £134m representing only actual underpayments established and not including demands made on the basis of amounts estimated to be due.

	All years to 1987/88	1988/89
	£m	£m
NET CHARGE	7,103	1,257
PAID	6,989	1,237
BALANCE	114	20
Analysis of balance:		
1. Under appeal or enquiry	4	1
2. Not disputed	62	6
3. Under demand	31	10
4. Awaiting transfer to enforcement	1	—
5. Under enforcement	10	3
6. Arrears branch	6	—
ESTIMATE OF AMOUNT LIKELY TO BE COLLECTED	22	8

As end-of-year returns from employers were not due to be furnished until 30 April 1990 there was no significant underpayment established for the year 1989/90 as at 31 May 1990.

(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 1990:

	All years to 1987/88	1988/89
	£m	£m
ESTIMATES	565	30
PAID	434	22
BALANCE	131	8
Analysis of balance:		
1. Under appeal or enquiry	6	1
2. Not disputed	49	1
3. Under demand	49	5
4. Awaiting transfer to enforcement	—	—
5. Under enforcement	15	1
6. Arrears branch	12	—
ESTIMATE OF AMOUNT LIKELY TO BE COLLECTED	13	2

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 for the year before the estimate was raised as well as amounts paid subsequently.

Schedule 4—Corporation Tax (as at 31 May 1990)

	Year of Account		
	All years to 1987/88	1988/89	1989/90
	£m	£m	£m
CHARGE	6,810	844	445
DISCHARGE	4,259	395	91
NET CHARGE	2,551	449	354
PAID	2,247	321	196
BALANCE	304	128	158
Analysis of balance:			
1. Under appeal or enquiry	101	89	111
2. Not disputed	79	7	7
3. Under demand	18	14	35
4. Awaiting transfer to enforcement	77	13	5
5. Under enforcement	6	5	—
6. Arrears Branch	23	—	—
ESTIMATE OF AMOUNT LIKELY TO BE COLLECTED*	18	18	25

(a) As a result of the introduction of self assessment for accounting periods ending on or after 1 October 1989 (for which tax falls due on or after 1 April 1990), Corporation Tax charges are raised much closer to the due date than before. Thus charges which would otherwise have been recorded well in advance of their due date under year of account 1989/90 will now be recorded under year of account 1990/91. While there is therefore an apparent once-off reduction in the net charge for 1989/90, the amount actually paid at 31 May 1990 is not affected by the transition to self assessment.

(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 the anticipated reductions of estimated assessments included in the balance.

(c) Advance Corporation Tax is included in this Schedule. It accounts for £82m net charge and paid for all years to 1987/88, £52m net charge and paid for 1988/89 and £45m net charge and paid for 1989/90.

Schedule 5—Capital Gains Tax (as at 31 May 1990)

	Year of Account		
	All years to 1987/88	1988/89	1989/90
	£m	£m	£m
CHARGE	378	42	53
DISCHARGE	230	7	7
NET CHARGE	148	35	46
PAID	107	26	27
BALANCE	41	9	19
Analysis of balance:			
1. Under appeal or enquiry	14	6	9
2. Not disputed	4	1	6
3. Under demand	1	—	4
4. Awaiting transfer to enforcement	18	2	—
5. Under enforcement	3	—	—
6. Arrears branch	1	—	—
ESTIMATE OF AMOUNT LIKELY TO BE COLLECTED	4	1	4

Schedule 6—Capital Acquisitions Tax (as at 31 May 1990)

	Year of Account		
	All years to 1987	1988	1989
	£m	£m	£m
CHARGE	312.2	45.7	30.5
DISCHARGE	169.6	15.0	6.9
NET CHARGE	142.6	30.7	23.6
PAID	139.1	29.2	21.1
BALANCE	3.5	1.5	2.5
Analysis of balance:			
1. Under appeal or enquiry	1.5	0.8	0.9
2. Not disputed	0.5	0.1	0.6
3. Under demand	0.5	0.3	0.8
4. Awaiting transfer to enforcement	—	—	—
5. Under enforcement	1.0	0.3	0.2
ESTIMATE OF AMOUNT LIKELY TO BE COLLECTED	3.5	1.5	2.5

*Schedule 7—Sur-Tax, Corporation Profits Tax and Wealth Tax
(as at 31 May 1990)*

	Sur-Tax	Corporation Profits Tax	Wealth Tax
	£m	£m	£m
BALANCE	0.9	2.7	0.19
Analysis of balance:			
1. Under appeal or enquiry	0.1	0.6	0.02
2. Not disputed	0.1	0.4	0.01
3. Under demand	0.1	0.3	0.08
4. Awaiting transfer to enforcement	0.2	0.4	—
5. Under enforcement	0.3	0.5	0.08
6. Arrears branch	0.1	0.5	—
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 1990)

	All years of Account to 1987/88
	£m
CHARGE	279
DISCHARGE	89
NET CHARGE	190
PAID	121
BALANCE	69
Analysis of balance	
1. Under enquiry	10
2. Under demand	59
ESTIMATE OF AMOUNT LIKELY TO BE COLLECTED	6

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

For years of assessment 1988/89 and 1989/90, the Health Contributions and Levies have been incorporated into the income tax assessments.

Schedule 9—Value Added Tax (as at 31 May 1990)

(a) The following schedule shows the position as at 31 May 1990 of VAT liabilities declared and payments made on foot of returns submitted by traders.

	All years to 1987	1988	1989
	£m	£m	£m
CHARGE	10,826.8	1,312.3	1,441.6
PAID	10,659.3	1,282.5	1,404.8
BALANCE	167.5	29.8	36.8
Analysis of balance:			
1. Under appeal or enquiry	15.6	6.2	9.4
2. Not disputed	84.2	6.7	4.3
3. Under demand	39.6	5.2	9.1
4. Awaiting transfer to enforcement	2.2	0.1	—
5. Under enforcement	19.7	11.0	13.7
6. Arrears branch	6.2	0.6	0.3
ESTIMATE OF AMOUNT LIKELY TO BE COLLECTED*	42	18	30

* The balance outstanding in the years to 1987 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 1990.

	All years to 1987	1988	1989
	£m	£m	£m
ESTIMATES	383.4	23.1	9.7
PAID	238.8	10.7	2.0
BALANCE	144.6	12.4	7.7
Analysis of balance:			
1. Under appeal or enquiry	16.7	2.8	1.6
2. Not disputed	43.7	1.5	0.4
3. Under demand	22.2	2.3	2.9
4. Awaiting transfer to enforcement	24.4	0.1	—
5. Under enforcement	24.8	5.3	2.6
6. Arrears branch	12.8	0.4	0.2
ESTIMATE OF AMOUNT LIKELY TO BE COLLECTED	28	3	3

Notes

(i) *Estimates*: Estimates raised by the Inspector 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 1990 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 1987	1988	1989
	£m	£m	£m
ESTIMATES	247.3	50.7	103.9
PAID	32.0	3.1	4.0
BALANCE	215.3	47.6	99.9
Analysis of balance:			
1. Under appeal or enquiry	45.0	18.0	9.3
2. Not disputed	70.6	10.6	8.6
3. Under demand	39.6	2.4	12.4
4. Awaiting transfer to enforcement	32.4	3.3	6.2
5. Under enforcement	16.2	11.7	61.0
6. Arrears branch	11.5	1.6	2.4
ESTIMATE OF AMOUNT LIKELY TO BE COLLECTED	20	7	14

Schedule 10—Residential Property Tax

(as at 31 May 1990)

The following schedule shows the amount outstanding at 31 May 1990 in respect of cases where returns have been made or assessments made in the absence of returns.

	Tax Due 1 Oct. 1987 or earlier	Tax Due 1 Oct. 1988	Tax Due 1 Oct. 1989
	£m	£m	£m
CHARGE	10.9	2.4	4.9
NET PAID	9.1	2.3	4.4
BALANCE	1.8	0.1	0.5
Analysis of balance:			
1. Under enquiry	0.9	—	0.1
2. Under demand	0.9	0.1	0.4

Self Assessment—Income Tax

14. In paragraph 22 of my 1988 Report I referred to the Revenue Commissioners' procedures for ensuring compliance with the requirements of the income tax self assessment system and to the fact that I had not then had an opportunity of examining the procedures. When the self assessment was introduced the stated intention was that all returns would be subjected to initial scrutiny and, where necessary, to a screening process to evaluate the reasonableness of the information furnished and that an in depth examination would be made of all relevant information in a limited number of cases. The following information was furnished by the Revenue Commissioners in the course of a current examination by my officers of the procedures presently in operation.

Response to Notification to Taxpayers of Obligation to Declare Income

Year of Assessment	Returns Issued	Completed Returns Lodged
1988/89	214,858	190,254 (by end June 1990)
1989/90	208,927	163,441 (by end June 1990)

In early December 1989 a listing was made of taxpayers who had failed to file returns of income for 1988/89 by the due date of 31 December 1988. All listed taxpayers have been contacted and over 12,000 of them or their agents have been visited and a number of suitable cases are being considered for prosecution. A similar procedure for 1989/90 commenced in September 1990.

Screening of Returns

Year of Assessment	Number Completed
1988/89	50,414
1989/90	48,050

Detailed Examination of Returns

Of the returns received, 1,641 were selected for detailed examination and the position with regard to their examination at 30 July 1990 was as follows:

*Did this
cover
both years*

	Numbers	Value £m
Cases agreed	356	*2.8
Cases dropped as unproductive	28	
Cases referred to Investigation Branch	9	
Cases in progress	<u>284</u>	
	<u>677</u>	

* May include other taxes, interest and penalties

I am informed by the Revenue Commissioners that the format and scope of the screening and detailed examination programme is at present under consideration.

I also referred in my previous Report to the intensification of compliance operations to identify potential taxpayers not presently included in the records of the Revenue Commissioners. I have been informed that since January 1988, the Revenue Special Enquiry Branch has identified and made available to the Tax Districts information regarding upwards of 3,000 persons who were either not currently on record or who were in receipt of income from undisclosed sources. Some of these cases have been referred to Investigation Branch for the purposes of recovering tax together with interest and penalties for earlier years, and others were being processed for examination under the self assessment system.

Self Assessment — Corporation Tax

15. In paragraph 22 of my previous Report I also referred to the application of the self assessment system to companies paying Corporation Tax in respect of accounting periods ending on or after 1 October 1989. Chapter II of Part I of the Finance Act, 1990 requires any company liable to Corporation Tax to pay preliminary tax not later than seven months from the end of its accounting period. If the preliminary tax paid is found not to represent at least 90% of the final liability, interest is charged on the amount underpaid. In addition, any company liable for Corporation Tax is statutorily required to submit a return of profit not later than nine months from the end of its accounting period. The Revenue Commissioners have informed me that forms on which companies must declare their profits are being issued in the month following the end of the companies' accounting periods and that 31,207 such forms had been issued by mid April 1990. In the event of a company failing to make a return by the specified time, the tax payable is increased by a surcharge of 10%. I understand that broadly the same procedures as those applied by the Revenue Commissioners in the operation of the Income Tax self assessment system will be applied in the operation of the Corporation Tax self assessment system.

Self Assessment — Capital Acquisitions Tax

16. Under the provisions of Chapter II of Part V of the Finance Act, 1989 a system of self assessment to Capital Acquisitions Tax was introduced with effect from 1 September 1989. The legislation requires a person primarily accountable for the payment of gift tax or inheritance tax to make a return to the Revenue Commissioners within four months of the valuation date or 1 September 1989,

whichever is the later, showing the value of the gift or inheritance, the tax assessed and the interest if any payable thereon. The valuation date is generally the date on which the beneficiary receives the gift or, in the case of an inheritance, the date on which the subject matter of the inheritance is retained for the benefit of the successor. At the same time, the amount due must be paid. In the event of an accountable person's failure to comply with these provisions, monetary penalties become payable in addition to the tax ultimately assessed. The self assessment system also provides for the imposition of a surcharge where an asset comprised in a gift or inheritance has been seriously undervalued.

The Revenue Commissioners' procedures for operating the self assessment system include an arithmetical check on all returns and the screening of all returns to determine whether further information or a second opinion on the value of an asset is required. In addition the Revenue Commissioners may carry out detailed inspections of property, books, records, accounts or other documents relevant to the assessment of the tax. I have not yet had an opportunity to examine the effectiveness and operation of the Revenue Commissioners' revised procedures for the assessment and collection of this tax.

Settlements

17. Where an investigation undertaken by the Revenue Commissioners reveals that a taxpayer has failed to disclose relevant information resulting in an underpayment of tax, legal proceedings may be instituted against the taxpayer. Alternatively, the Revenue Commissioners may agree to accept from the taxpayer a sum in settlement of the tax outstanding with the addition of statutory interest and penalty charges. The Revenue Commissioners have informed me that during 1989 investigations were completed in 218 cases, 162 of which resulted in back-duty settlements amounting to £9,702,688 (£20,177,394 in 374 cases in 1988) becoming collectible inclusive of £900,088 (£530,323 in 1988) in penalty and interest charges.

In previous Reports I referred to the lack of information regarding the collection and bringing to account of tax due under all settlements made to date. The Revenue Commissioners have informed me that, in the past, records of collection on foot of settlements were not formatted in such a way as to make available the information requested by me regarding settlements in the years prior to 1990. However, the Revenue Commissioners have set up such records with effect from 1 January 1990 and information will be available from 1990 onwards on the extent to which amounts due on foot of current settlements are collected.

They have furnished me with the following information in relation to investigations undertaken by them and settlements arising therefrom in 1989.

PART 1

Cases on hands at 1 January 1989	483
New cases in 1989	<u>186</u>
	669
Cases disposed of in 1989	
Settlements	162
Nil Settlements	28
Released to Collector-General for collection	<u>28</u> <u>218</u>
Cases on hands at 31 December 1989	<u>451</u>

PART 2

The distribution of 1989 settlements under tax heads is as follows:

Tax head	No. of Items*	Amount of Settlements
		£
Income Tax	137	5,129,516
Corporation Tax	14	1,475,476
Capital Gains Tax	17	484,829
PAYE/PRSI	15	1,191,357
Value Added Tax	32	304,005
Levies	97	217,417
Penalties and Interest (all heads)	122	900,088
		<u>£9,702,688</u>

* A settlement case frequently comprises a number of items.

Collection of Outstanding Taxes

18. 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	
	1989	1988
On hands of Sheriffs at 1 January	95,201	106,000
Referred to Sheriffs during the year	<u>171,106</u>	<u>108,000</u>
	266,307	214,000
Returned paid	37,865	38,769
Returned unpaid or recalled	<u>123,477</u>	<u>80,030</u>
On hands of Sheriffs at 31 December	104,965	95,201

TABLE 2

Analysis under tax heads of certificates on hands

	Number of certificates		Value £m
	Dublin and Cork Sheriffs	All other Sheriffs	
Income tax	5,447	17,895	54.5
Corporation tax	164	816	4.4
PAYE/PRSI	16,946	27,312	51.6
VAT	11,649	24,736	83.6
	34,206	70,759	
	104,965		£194.1m

The amount paid over to the Collector-General in 1989 as a result of enforcement was £79.5m compared with £100.6m in 1988.

In paragraph 25 of my previous Report I referred to the recall of all outstanding certificates from sheriffs in early 1989 because the volume of payments received from taxpayers during and subsequent to the operation of the incentive arrangements provided for in Section 72 of the Finance Act 1988 (the amnesty) made it impossible to operate the normal procedure of notifying the sheriffs of any amounts received in the Collector-General's Office in respect of items which had been referred to them for enforcement. The figure 123,477 in Table 1 above includes 68,590 certificates issued prior to 30 September 1988 which were recalled in these circumstances. The subsequent joint review of arrears by the Collector-General's Office and the Inspectors of Taxes throughout the country revealed that, in some cases, arrears had already been directly paid under the amnesty and in other cases a considerable amount of arrears was discharged or found to be uncollectable. Of the remainder only a limited amount was found suitable for sheriff enforcement because in some cases other methods of enforcement were considered more appropriate. I have also been informed that since the amnesty, tax arrears currently accruing are referred to the sheriffs on an ongoing basis and therefore there was no backlog of certificates awaiting issue at 31 December 1989.

Interest on overdue taxes

19. In paragraphs 45 and 46 of its Report on the 1977 Appropriation Accounts the Committee of Public Accounts referred to the practice frequently followed by the Revenue Commissioners of not pursuing the collection of statutory interest charged on overdue taxes. Having considered the response of the Minister for Finance that the primary purpose of charging such interest was not the production of additional revenue, the Committee in a subsequent Report expressed the view that failure to collect such interest nevertheless amounted to a write-off of public funds and should therefore be reported to Dáil Éireann and it felt that a procedure for doing so should be devised. The

Commission on Taxation, in its fifth Report, supported this viewpoint. In a further response to the Committee, the Minister for Finance on 11 June 1984 accepted the Committee's view and stated that suitable procedures would be devised in consultation with me for bringing to the notice of the Dáil details of statutory interest not collected. I understand that the Revenue Commissioners are in the process of amending the computerised system for recording and pursuing interest charges and they have informed me that arrangements will now be made to enable me to bring to the notice of Dáil Éireann information regarding the amount of statutory interest not collected.

Agricultural Produce Duty

20. The Committee of Public Accounts in its Report of 17 November 1983 on the 1979 Appropriation Accounts referred to proceedings instituted by the Revenue Commissioners against defaulters in payment of the 2% Excise Duty imposed on agricultural products in 1979 and to an action taken in the High Court by interests representing the dairying and meat trades seeking a declaration that the duty was incompatible with the EC Treaty and seeking an injunction to restrain collection. Certain matters concerning the case were referred to the European Court of Justice in 1981. The Committee withheld comment on the case as it was *sub judice* at the date of its examination but it requested that if the High Court ruled that collection of the duty was enforceable, it would be kept informed of the progress made to collect the amount which had accumulated up to 31 December 1979 when the duty was abolished.

What about the duty on other agricultural products?

In 1983, in a judgement given in an action taken by a livestock exporter, the High Court ruled that the statutory instruments imposing the **levy on live cattle exports were void**, a finding with which the Supreme Court concurred in 1985 on appeal by the State. In 1988 repayments of duty amounting to £809,861 were made from the Revenue Account to a number of livestock exporters on foot of settlements reached at the High Court and in one of these cases a further sum of £5,000 was paid as compensation for the delay in settling the claim and was charged to Subhead G of the Vote for the Office of the Revenue Commissioners. In addition payments totalling £54,581 in respect of legal costs and additional interest paid to the claimants in 1989 was charged to Subhead G. I understand that the Commissioners have received some further applications for repayment of the duty.

Subhead B. 1.—Travelling and Incidental Expenses

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

21. The Supply Branch of the Office of the Revenue Commissioners is responsible for the provision of services for the administration of that Office, including the purchase and warehousing of stores such as official uniforms, Revenue vehicles, general office equipment, printing and publications as well as for the cleaning and security of Revenue premises. Total expenditure by the Branch in 1989 totalled some £14m.

It was noted that in late 1988 an internal audit examination of the procedures in operation within the Supply Branch revealed that, in general, procedures for purchasing, storekeeping and the approval for payment of suppliers' invoices were weak.

The internal audit report made fifteen recommendations for strengthening control procedures in Supply Branch in regard to stores purchasing and stock control, of which thirteen were accepted by Supply Branch for implementation. In early 1990 when my officers carried out an examination to determine what progress had been made in implementing the agreed recommendations it appeared that only nine of them had been implemented or were in the course of being implemented. It was noted that no stock records were maintained for most items purchased, including Customs and Excise uniforms and clothing, Customs and Taxation publications and stationery. While a physical stock count was carried out twice yearly in the case of clothing to determine purchasing requirements, it was found impossible, due to the absence of stock records, to reconcile the physical stocks with the stocks which should be on hand and a new computer based purchasing and stores system acquired in March 1987 at a cost of £50,000 was not operational.

I inquired when it was proposed to carry out a full stocktaking; whether in the absence of stock records the correctness of stocks held could be verified; whether it was proposed to dispose of obsolete or slow moving items; whether the remainder of the agreed recommendations relating to purchasing and stock control had been implemented and when it was envisaged that the computerised purchasing and stock control system would be put into operation.

Subhead B. 1.—Travelling and Incidental Expenses

22. The internal audit examination of Supply Branch procedures referred to in the previous paragraph included a scrutiny of the contractual arrangements for the provision of office cleaning and security services, which cost £1.06m in 1989, at premises occupied by the Commissioners' staff. The internal audit report detailed a number of control weaknesses which came to light. A list of contracts currently in operation for the supply of cleaning services was not maintained and the contracts for 27 premises out of the 57 provided with cleaning services could not be found. Of the 30 contracts examined, the duration of the contracts was not specified in 10 cases and, where it was, the service was continued after the expiration of the contract period without a formalised agreement. While security services were being provided under contract in 11 of the 57 buildings, the basis for determining which buildings required such security was not formalised and no contractual period was specified in 10 out of the 11 contracts currently in force. In the case of both cleaning and security services amounts being paid to contractors in most instances were well in excess of the amounts specified in the contracts, no procedures were in place to ensure that the service contracted for was being delivered and no contracts had been renegotiated since July 1987.

In early 1989 Supply Branch accepted the internal audit recommendations for the elimination of the control weaknesses referred to.

In June 1990 when my officers sought to determine what progress had been made in implementing these recommendations it was noted that, while new contracts for cleaning services based on tenders had been placed for 22 of the original 57 premises, little or no progress had been achieved in eliminating the other identified deficiencies. I have asked the Accounting Officer how the

deficiencies in contract procedures arose and whether it was proposed to introduce fixed period contracts with terms and conditions prescribed by the Commissioners for all services required. I have also asked about the delay in implementing the agreed internal audit recommendations, particularly the renegotiation of contracts and when it was envisaged that the recommendations would be fully implemented.

Subhead G.—Compensation and Losses

Subhead I.—Appropriations in Aid

Motor Vehicle Duties, etc.

23. Motor vehicles imported irregularly into the State or irregularly used or disposed of in the State are, on detection, liable to seizure by the Customs authorities and are retained in official custody pending disposal. In certain circumstances the vehicles may be released to the owner on payment of a compromise sum, inclusive of all duties, in lieu of prosecution. Otherwise the vehicles may be forfeited, become the property of the State and be sold. The proceeds of such sales are brought to account as Appropriations in Aid or as tax revenue.

In the course of audit it was noted that two seized vehicles held at the State Warehouse in Dublin had been stolen in December 1989 - a motor vehicle with a recorded value of £31,215 from the State Warehouse itself and a tractor with a recorded value of £14,000 from a Dublin Port and Docks Board premises which had been rented by the Commissioners. It was also noted that in August 1987 three seized commercial motor vehicles subsequently valued at £2,600 and a number of other items valued at £28,500 had been stolen from the rented premises.

I asked the Accounting Officer how the thefts occurred, the measures taken to improve security at both premises, whether any liability attaches to the Dublin Port and Docks Board for the theft of seized property from their premises in respect of which storage charges in excess of £65,000 were paid in 1989 and the estimated loss of revenue to the State as a result of the thefts.

I also noted that 133 motor vehicles seized over the period 1983 to 1990 were on hands at January 1990 and I inquired regarding the progress made in disposing of them.

I also sought information concerning the value of all seized goods stolen during the three year period ended 31 December 1989.

Vote 10.—Office of Public Works

Subhead F.2.—Government Supplies Agency

24. Furniture required for Government offices along with antique furniture and the State china collection is stored and maintained in the Central Furniture Stores of the Office of Public Works at Rialto, Dublin.

The total value of items stored on the premises at 31 December 1989 was £850,000.

The security procedures in operation at the Stores included the provision of services by a security firm at a cost of £50,460 in 1988 and £54,359 in 1989. An internal review of these procedures in August 1988 concluded that they were then adequate.

In September 1988 a bookcase valued at £2,500 was stolen from the Stores. Despite a further review of security procedures following the theft, five items of furniture valued at £9,900 were stolen in an apparent break-in at the Stores in January 1990 and a further fifteen pieces valued at £26,000 were discovered to be missing, presumed stolen, in February 1990.

I asked the Accounting Officer for his observations on the adequacy of the security procedures which had been reviewed on a number of occasions and whether steps had since been taken or were planned to improve them where they were found to be deficient. I also asked whether any of the stolen furniture or the value thereof had since been recovered or if responsibility for the thefts had been established.

The Accounting Officer explained that in 1984 work was carried out on the site boundaries and buildings as part of the fitting out of the premises at Rialto to make them as burglar proof as possible, a burglar alarm system was installed and a security firm was employed to protect the premises and its contents on week nights and over weekends.

The theft in September 1988 was thoroughly investigated by management and the Gardai and, although a security risk posed by two fire doors which opened directly on to a road was identified, no evidence was found to establish how the theft had taken place. An alarm device fitted to these doors was not, in the normal course, activated during the day and to eliminate this perceived risk a 24 hour alarm was installed.

After the long weekend 28 December 1989 to 2 January 1990 there was evidence of a break-in through the roof and it was established subsequently that five items of antique furniture valued at £9,900 were missing. An investigation by management and Gardai did not determine culpability.

A further theft occurred on 16/17 February 1990 when items to the value of £26,000 were stolen. On this occasion there was no evidence of a break in and although an investigation could not with certainty establish how the theft had taken place, it was clear that those responsible had knowledge of the Stores. As it was concluded that the security firm at best was unsatisfactory in the performance of its duties, its contract was terminated and a new firm appointed.

The Accounting Officer stated that as all the thefts had been of valuable items, mainly antique, all such items in stores have been relocated in more secure accommodation within the premises and have been listed and tagged and are being branded and valued. Other works to improve security, recommended following consultation with the Garda Crime Prevention Unit, are in train and the alarm system is being upgraded to provide more information to management. On completion of these works the adequacy of the alarm system will be re-examined and the Gardaí will be asked to do a follow-up review.

The Accounting Officer informed me that none of the stolen furniture had been recovered to date and that the Gardaí consider that they were probably taken with the intention of removing them quickly out of the jurisdiction for sale abroad. An internal inquiry into the thefts concluded that no member of staff was negligent. When efforts were made to recover the loss from the security firm they pointed to the lack of evidence as to how the thefts had occurred and denied liability and the Chief State Solicitor advised against any legal action against the firm.

Subhead M.—Purchase and Maintenance of Engineering Plant and Machinery and Stores

Central Engineering Workshop

25. The Central Engineering Workshop (CEW) of the Office of Public Works is responsible for the storage, repair and maintenance of engineering plant and machinery used by OPW in construction works and in arterial drainage and inland waterways projects.

In the course of an examination carried out by my officers at the CEW in April 1990 it was noted that 45 dragline excavators had been purchased in the period 1977 - 1980 at a cost of £1.9 m for use on arterial drainage and other projects throughout the country. Stores records indicated that five of the excavators were not put into operation on site until 1984 or 1985 when other machines were being returned to CEW stores. At the date of audit, sixteen of the excavators, which had cost £667,000, were not in use and were stored at the CEW, and had been continuously in storage for up to six years in some cases. Of the remaining twenty-nine excavators, thirteen, which had cost £572,000, were inactive at arterial drainage or inland waterways sites throughout the country and had been continuously so for up to four years in some cases. The operational records of all forty-five machines showed working hours ranging from 2,500 to 13,000 hours while it appeared from the sale of two similar excavators in 1989, for £1,105 and £2,660 respectively, that the working life of this type of machine is in the region of 30,000 to 40,000 hours.

As the number of hours worked by all machines totalled only 430,000, I asked the Accounting Officer why so many of the excavators had been unused for prolonged periods and whether there were any future plans for them.

The Accounting Officer stated that the requirement for machines was assessed in the light of the programme of arterial drainage and marine, coastal protection and Shannon navigation works foreseen in the late 1970s. At that time substantial resources were being allocated to the arterial drainage programme which was being supported by EC grants under FEOGA and the ERDF and by low interest loans from the European Investment Bank and there was no reason to suppose that further works on the priority list would not be undertaken on completion of those in hand and proposed.

The restriction of expenditure on arterial drainage from 1982 onwards brought about a sharp reduction in drainage activity and consequently in the utilisation of machines. Works in progress were rescheduled, prolonging their

duration and maintenance of existing schemes was restricted so that fewer machines were required. The opportunity for alternative use or disposal of these machines was severely limited by the downturn in economic activity and the constant reduction in the public capital expenditure programme in this period which led to significant curtailment of the extent of direct works undertaken by public bodies and work funded by the State but carried out by private contractors.

The Accounting Officer explained that fleet management policy is to give priority to ensuring that operations on schemes continue with the minimum of disruption and downtime and therefore that machines in need of major repair or overhaul are immediately replaced with servicable units. To avoid unnecessary expenditure, work on plant is not undertaken until a demand for it is apparent and the operation of this policy has meant a build up of excavators in need of substantial repairs or major overhaul.

The retention of the machinery was reviewed in the 1980s and it was felt that the disposal of the machinery would result in a substantial loss to the State on its original investment due to the poor economic climate and the lack of demand for plant by private contractors. At that time the preferred option therefore was to retain the equipment until the future of the arterial drainage programme was clearer. The machines have a long working life of approximately sixteen years and their current estimated value at auction is in the region of £10,000 each, whereas the replacement cost is of the order of £165,000. There are ample storage facilities at CEW and the machinery has been stored in a satisfactory manner at no additional cost.

The Accounting Officer pointed out that although there had been a significant reduction in arterial drainage activity there had been no Government decision to cease this work. Design of new schemes, which was suspended in 1983, resumed in 1986 on Government instructions, thereby placing OPW in the difficult situation that the equipment had to be retained to provide for a possible increased level of activity. However, following a decision made in 1989 to dispose of surplus plant, an appraisal of the fleet was carried out in the context of the present known volume of work and has concluded that a core of twenty-eight machines will be required to work on the schemes in progress, to provide maintenance for completed drainage schemes for waterways and for marine works on an agency basis. It is also proposed to retain two machines for the provision of spare parts which are extremely expensive and difficult to obtain from the suppliers.

The resumed growth in the public capital expenditure programme and the additional expenditure consequent on EC structural funding have changed the market environment so that it is now considered a more opportune time to dispose of surplus machines at more realistic prices. It has therefore been decided to dispose of fifteen machines as soon as possible on the open market or as trade-ins for OPW's continual requirement for hydraulic equipment. As the local market for such plant is limited some of the machines will be auctioned by publicising the sale in the UK and Continental Europe.

Vote 21.—Prisons

Subhead D—Buildings and Equipment

26. Second hand prefabricated building units having a total floor area of 27,642 square feet were purchased by the Department of Justice through the agency of OPW in the period May - October 1983 at a cost of £34,000 approximately with a view to meeting accommodation needs temporarily at various prisons pending funding again becoming available for the construction of permanent buildings. The cost of dismantling and transporting these buildings to storage pending their subsequent use amounted to £49,493. Between March 1984 and February 1985 units with a floor area of 8,448 square feet were erected at Limerick Prison, Loughan House and St. Patrick's Institution leaving units of some 19,000 square feet currently in storage. OPW has agreed to purchase 2,975 square feet for use by the Office of the Revenue Commissioners. The total cost of storage and insurance on the units up to April 1990 was £110,505.

In May 1989, OPW advised the Department of Justice that if the remaining units were not put into use within a year they would have deteriorated beyond salvage. In April 1990, OPW recommended that as all ancillary items such as plumbing and electrical fittings were then obsolete there should be a reduction in the insurance cover on the units from £198,000 to £110,000.

I have asked the Accounting Officer why the prefabricated units still in storage were not utilised for the purposes for which they were purchased and whether or not it was planned to use or otherwise dispose of them.

It was also noted that the cost of re-erecting 7,400 square feet of the units utilised amounted to £383,640 comprising £154,230 for a visiting centre and workshop at Loughan House, £143,643 for a recreation unit at Limerick Prison and £85,767 for a visitors' waiting room at St. Patrick's Institution. In view of the costs involved in re-erecting the units used at these three institutions and since prefabricated units have, apparently, a limited lifespan of 10-15 years I have asked the Accounting Officer whether consideration had been given to providing permanent buildings at these three locations.

Vote 25.—Environment

Motor Vehicle Duties

27. Motor Tax and Driving Licence Fees are collected by Local Authorities in their capacity as licensing agents, 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 Local Authorities are audited by Local Government Auditors (LGAs) whose reports are made available to me. On-the-spot parking fines and court fines for driving offences are collected by the Department of Justice and are also paid into the Central Motor Tax Account.

My audit of Motor Tax Revenue is limited to a test check of the transactions on the Central Motor Tax Account as I rely on the LGAs' examination for assurance that proper procedures for the assessment, collection and bringing to account of Motor Tax Revenue are being operated by the Local Authorities. I have reviewed all the relevant LGAs' Reports for 1988 and in my opinion there is nothing on which I need to report.

The proceeds for 1989 and 1988 were: -

	1989 £m	1988 £m
Motor Tax and Driving Licence Fees, etc	141.1	134.0
Fines collected by the Department of Justice	7.3	6.9
Public Service Vehicle Fees	0.1	0.1
	<u>£148.5m</u>	<u>£141.0m</u>

£147.8m was paid into the Exchequer during the year leaving a balance of £3.3m compared with £2.6m at the end of the previous year. Driving Test Fees, £1.65m, are appropriated in aid of the Vote (Subhead U).

Subhead R.—Custom House Docks Development Authority (CHDDA)

28. The CHDDA is a statutory body established in November 1986 by Order under Section 8 of the Urban Renewal Act, 1986. The general duty of the CHDDA is to secure the redevelopment of the Dublin Custom House Docks Area for which it had received grants totalling £1.3m from the Environment Vote up to 31 December 1989 to meet current expenditure. While the Urban Renewal (Amendment) Act, 1987 provides that no such grants will be payable after 1991, by which time it is hoped that the CHDDA will be fully self-financing, Section 15 of the 1986 Act authorises the CHDDA to borrow with the approval of the Minister for the Environment, given with the consent of the Minister for Finance. Up to 31 December 1989 the Minister for the Environment had authorised CHDDA borrowings of £3.05m.

Section 13 of the 1986 Act provides that the Minister for the Environment may, after consultation with the Minister for Communications, by Order, transfer from the Dublin Port and Docks Board (DPDB) to the CHDDA land situated in the Custom House Docks Area subject to payment for such land at a value which it might have been expected to realise immediately before 23 October 1985 (the date on which tax incentives for inner city development projects were announced). Accordingly, ownership of a 27 acre site was transferred from the DPDB to the CHDDA with effect from 1 March 1987. The Minister, with the consent of the Ministers for Finance and Communications, also determined that the amount to be paid by the CHDDA to the DPDB on transfer of the site should be £1.55m.

This sum was determined having regard to: -

- the valuation of £8m-£10m placed on the site by the Commissioner of Valuation (the higher figure of £10m was accepted);
- earlier Government decisions that grants totalling £9m paid from the Vote for Communications to the DPDB in 1985-1987 as part of a financial rescue package should be offset against the purchase price;
- an allowance of £0.55m in respect of relocation and professional expenses incurred by DPDB.

On 27 March 1987 the Government decided that £2m of CHDDA's authorised borrowings should be used to meet site acquisition and clearance costs and that the private sector should fund the development of the site. The project was entrusted to a consortium of development and construction companies operating as the Custom House Docks Development Company, Ltd.. Under an agreement with the CHDDA the company was to develop the site in accordance with a planning scheme prepared by the CHDDA and approved by the Minister for the Environment and to dispose of or lease to financial institutions, etc. the facilities to be provided on the basis of terms agreed in advance with the CHDDA. The proceeds of disposal or leasing accruing to the Company were to be used in a manner specified in the agreement.

In August 1987 the CHDDA were advised by the Department of the Environment that the Government had decided that the CHDDA should be set a financial target of providing a minimum of 5% real return to the Exchequer on total public investment and that public investment comprised the £9m paid to the DPDB towards site purchase together with the current grants paid from voted moneys and interest accruing at the appropriate Exchequer lending rate pending repayment by the CHDDA. On 29 March 1988 the Government decided that under Section 42 of the Finance Act, 1988 the CHDDA should be exempted from payment of Corporation Tax subject to confirmation that 100% of the CHDDA's profits would accrue to the Exchequer.

Section 17 of the 1986 Act provides that the Minister for the Environment may, with the consent of the Minister for Finance, give a general directive in writing to the CHDDA specifying the financial objectives of the CHDDA and the manner in which the CHDDA should conduct its financial affairs as well as requiring the profits or other income or funds of the CHDDA to be applied in such manner (including application for the benefit of the Exchequer), as may be specified in the directive.

The Accounting Officer has told me that the CHDDA had not yet realised profits appropriate to a section 17 directive and that there was no prospect of their so doing before 1991. It had therefore been agreed with the Department of Finance that such a directive would not be appropriate until a firmer estimate was established of income/cash flow to the CHDDA and of prospective CHDDA expenditure requirements. The CHDDA had been asked to prepare a corporate plan (mainly for the period to 1993) which, *inter alia*, should facilitate the preparation of such an estimate.

He also informed me that in cash terms, liability of the CHDDA to the Exchequer stood at some £14m at 31 December 1989. Depending on the extent to which further capital expenditure by the CHDDA may be approved, the rate of completion of individual elements of the development and the price at which these elements will be disposed of by the Custom House Docks Development Company, Ltd, it is anticipated that direct repayments for the benefit of the Exchequer may begin in 1991. As an alternative to such repayments, the Department of Finance has agreed that the return to be made by the CHDDA to the Exchequer may comprise physical assets. The most significant physical asset in this regard will be the museum/leisure complex to be provided as part of the

development for use by the State; the Master Project Agreement between the CHDDA and the development company provides that the cost of this shall be not less than £11.2 m, or such other figure as may be agreed between the developer and the CHDDA. Final arrangements for determining relevant physical assets, as well as their valuation, will be made with the Department of Finance at a later stage.

Vote 27.—First-Level Education

Subhead K—Building, Equipment and Furnishing of National Schools

Local Contributions Suspense Account

29. Grants are paid by the Department to school Boards of Management towards the cost of building National Schools. Each Board of Management is required to provide part of the cost by way of contribution from its own resources of an amount determined by the Department of Education in each case. In general, Boards of Management are responsible for seeking tenders, entering into building contracts and supervising and managing projects involving schools of 7 classrooms or more and the grant, which is drawn down as work progresses, is the difference between the cost of work done and the local contribution. In the case of smaller schools the Department is usually responsible for all stages of the project and makes contract payments directly to the builder. In these cases Boards of Management are required to pay their local contributions to the Department before work is allowed to commence. The contribution is based initially on the contract price and when the final cost of a project is known a supplementary contribution is payable by the Board towards any additional cost which may have been incurred.

In the course of audit it was noted that in the case of some projects managed by the Department where the final cost exceeded the contract price by a significant amount supplementary local contributions were not sought from the Boards. I asked the Accounting Officer why no action had been taken to collect the supplementary contributions and the total amount of such contributions outstanding at 31 December 1989.

The Accounting Officer informed me that the Department had not been in a position to establish and pursue the collection of outstanding local contributions for a large number of relatively small building projects because of the pressure of work related to the ongoing building programme. With regard to the cases in which the outstanding local contribution had been established he stated that collection was being pursued and determination of the amounts outstanding in all other cases had been put in hand with the intention of seeking payment at the earliest possible date but the total which would ultimately be due for collection had not yet been determined.

The Accounting Officer also advised me that revised procedures were being instituted to ensure that the accounts for National School building projects were finalised and all transactions completed at a much earlier date than had been the practice heretofore.

Vote 28.—Second-Level and Further Education

Subhead E—Comprehensive and Community Schools - Running Costs

30. Reference was made in previous Reports to deficiencies in the operation of internal control procedures in Comprehensive and Community schools whose full running costs are met by the Department from this subhead. Revised financial and accounting procedures for the schools were introduced by the Department with effect from 1 January 1989. Under these procedures the monthly imprest system was replaced by a system providing for the payment of an annual grant to each Board of Management to meet the running costs of the schools, including the pay of part-time and substitute teachers. Each school principal is still required to submit monthly statements of receipts and payments which enable the Department to monitor and exercise control over the level of expenditure incurred by the schools. The accounts and records of the schools are open to inspection by both the officers of the Department and by my staff. The Department aims to conduct a local audit at each school once every two years.

In the course of examinations carried out by my staff at six Comprehensive and Community schools in November/December 1989 it was noted that in five schools the new procedures were not being fully implemented resulting in deficiencies in internal control. The deficiencies included the making of payments without supporting documentation, the pre-signing of blank cheques by one of the authorised signatories, and the failure to obtain receipts for wages paid in cash.

It was also noted that departmental examinations brought to light similar deficiencies in internal control at fifteen other schools in 1989.

I asked the Accounting Officer whether further action was being taken by the Department to ensure that adequate internal control procedures were being implemented in all schools.

The Accounting Officer informed me that, apart from the schools audited by my staff, thirty-five of the sixty-three Comprehensive and Community schools had been audited by the Department's officials under the revised financial and accounting procedures and he assured me that all weaknesses identified, including those noted by my staff, were being vigorously pursued with the school authorities and that all Boards of Management had been reminded of their obligation to comply with the revised procedures.

He also stated that the Department shared my concern to ensure that all weaknesses in procedures are eliminated and that a comprehensive evaluation was being undertaken to identify any further action required.

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)

31. 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. Additional grants may be approved by the Department during the year if the annual grant is not sufficient to meet projected expenditure.

In November 1989 City of Dublin VEC sought an extra £521,000 over and above what it had been allocated by the Department earlier in the year to meet a projected excess on its non-pay expenditure for 1989. It was noted during audit that an amount of £784,000 was issued by the Department in the following month to cover this excess and as there were no departmental papers available to indicate why the extra £263,000 was paid and as the VEC had a surplus of £81,000 at 31 December 1989, I asked the Accounting Officer for his observations.

The Accounting Officer informed me that an appeal by City of Dublin VEC in November 1989 for a minimum increase of £521,000 in its non-pay allocation was followed by further discussions and clarifications which took account of a substantial reduction in the allocation for the previous year and it was decided to increase the non-pay allocation by £784,000. He also stated that he understood that the actual expenditure for the year, which was based on unaudited accounts, exceeded this revised allocation by £50,000 but that this extra expenditure was offset by additional receipts.

32. Prior to 1983 the capital cost of projects undertaken by VECs were funded by loans to the VECs from the Local Loans Fund and the loan instalments were paid from the VECs' Revenue Accounts which in turn were funded by annual grants paid from this subhead. Since 1983 the capital costs incurred by VEC's are financed by direct grant from the Vote. As stated in paragraph 8 of my previous Report, loans from the Local Loans Fund to Local Authorities, including VECs, whose repayment was being fully met from Exchequer sources were written-off with effect from 1 May 1988 in order to eliminate the circuitous channelling of funds and reduce administration costs.

In the course of audit it was noted that the Department paid a VEC a total of £54,130 over the two years 1988 and 1989 in respect of instalments due for those years on a loan made to the VEC from the Local Loans Fund in 1969. As the loan had already been written off I asked why the Department continued to provide funding to the VEC for its repayment and whether the Department had provided funding in similar circumstances to any other VECs.

The Accounting Officer informed me that a separate provision had been made for the servicing costs of this loan in the City of Dublin VEC scheme instead of including an amount in the general provision for loan servicing. When the Local Loans Fund payments were discontinued in 1988, the fact that this particular allocation was in respect of such a loan was overlooked and amounts continued to be included in the allocation for 1988 and 1989. The amounts concerned were small in relation to the general allocation to this VEC and were treated as part of the general non-pay allocation. The Accounting Officer assured me that no other such cases had occurred.

33. VECs require the prior approval of the Department of Education for the appointment of teachers and teachers' salaries are met from grants paid to VECs from this subhead. The total number of teachers which a VEC may employ is authorised by the Department and the approved allocation for each VEC is based on the number of pupils enrolled. Additional appointments may be made to

certain teaching posts which are treated as being outside the approved allocation and where concessions are made in certain exceptional circumstances. Approved allocations are stated in wholetime equivalent units, thus enabling a Committee to employ wholetime or part-time personnel according to its needs. After the year end each VEC makes a return to the Department showing how it has utilised its approved allocation.

Reference was made in previous Reports and in the Report of the Committee of Public Accounts for 1985 to Co. Kilkenny VEC having exceeded its approved teacher allocation and to the Department later retrospectively sanctioning borrowing by the VEC to meet the excess expenditure. In July 1989 the Department again retrospectively sanctioned four unauthorised appointments by this VEC in September 1983.

In the course of audit it was noted that returns submitted to the Department by Co. Kilkenny VEC for the 1989/90 academic year indicated that the VEC had again exceeded its authorised teacher allocation by fourteen teaching posts in that year. Although this excess was later reduced to seven by a retrospective sanction by the Department of an increase in the approved allocation, this represented the tenth consecutive year in which Co. Kilkenny VEC exceeded its approved allocation. A comparison with other VECs (Co. Limerick and Co. Monaghan) with a similar profile in terms of schools and pupils revealed that Co. Limerick VEC employs fourteen fewer teachers, and Co. Monaghan VEC eleven fewer, than Co. Kilkenny VEC. It was also noted that two other VECs (Co. Leitrim and Co. Longford) had exceeded their allocations for the 1989/90 academic year and had done so to varying degrees for some years previously. In the case of Co. Longford VEC it had appointed six teachers in 1989/90 without the Department's approval.

In view of the continuous overstaffing by certain VECs for many years and the consequential additional expenditure which has to be met from this Vote, I asked the Accounting Officer what steps were being taken to resolve the problem.

Vote 29.—Third-Level and Further Education

Subhead C.—Annual Grants to Vocational Education Committees in respect of the running costs of Regional and other Technical and Specialist Colleges

34. There are nine Regional Technical Colleges (RTCs) and control over them is exercised by the Vocational Education Committees (VECs) in whose areas they are situated.

The running costs of the RTCs are almost totally met from the annual grants paid to the VECs from this subhead. In addition to the voted grants, the RTCs derive income from other sources, including income from the use of their facilities, and this is taken into account by the Department when determining the amount of the annual grant to be paid to each RTC. Separate financial accounts are furnished by the VECs in respect of their own activities and those of the RTCs under their control. These accounts are audited by Local Government Auditors whose Reports are made available to me.

It was noted that the Local Government Auditor in his latest Report dated January 1990 on the accounts of the Town of Sligo VEC for the three years ended 31 December 1988 drew attention to the running of a FÁS external training course from November 1984 to May 1985 by a lecturer on secondment to Sligo RTC using RTC premises and facilities without the knowledge or authorisation of Sligo RTC. The Local Government Auditor stated that he understood that FÁS, in funding the course, had issued cheques to the value of £48,000 made payable to the RTC but that none of this was lodged to the RTC Account. The matter was referred to the Gardaí for investigation and, following a decision by the Director of Public Prosecutions not to institute proceedings, the VEC sought legal advice on what further action it might take.

Local Government Auditors had previously reported weaknesses in control over the use of Sligo RTC facilities and City of Cork RTC facilities for private purposes and these matters were referred to in paragraph 35 of my 1981 Report and in paragraph 44 of my 1983 Report. Arising from the 1983 Report, the Department, in May 1985, instructed all VECs to take all steps necessary to ensure that RTC materials and equipment were utilised only for the purposes of that college and enquired as to the measures being taken to ensure that invoices were properly raised and funds duly lodged to each Committee's account in respect of properly authorised work carried out by college authorities and staff for external agencies. Following the issue of a reminder in October 1986, Town of Sligo VEC informed the Department that strict control procedures were being implemented in regard to the use of RTC equipment and the charging for such use.

I have inquired as to the circumstances in which the irregularity involving the FÁS external training course was perpetrated, when and how the irregularity was discovered; whether any moneys had since been recovered by the RTC; the action taken by the VEC following legal advice and whether control procedures had been revised.

I also asked whether the Department was now satisfied with the level of control exercised over the use of RTC facilities and the collection and bringing to account of moneys due from external agencies for the use of such facilities.

Subhead D. - Training Colleges for Primary Teachers

35. The training of Primary School teachers is carried out at privately owned and managed Colleges of Education and annual grants are paid from this subhead to meet the running costs of the colleges. The Bishop of the diocese in which a Training College is located is recognised as the Manager of that College and the annual grant is paid to him in four quarterly instalments. He in turn forwards the payments to the College authorities. The grant which is intended to meet the difference between the College's expenditure and income from its own resources is based on estimates of cash flow requirements submitted by the College and a review of the College's financial position for the previous year.

In the course of audit it was noted that audited annual accounts of the Training Colleges' income and expenditure were not available in the Department. Following a request made during audit, accounts for the years ended 31 December 1985, 1986 and 1987 were furnished to the Department in March 1990.

These accounts indicated that Our Lady of Mercy College of Education, Carysfort had cumulative cash balances of £535,710, £824,458 and £847,878 on 31 December 1985, 1986 and 1987 respectively and had earned a total of some £236,000 in bank interest in those three years. Financial details previously forwarded to the Department by this College in support of its claim for grant had indicated that it had cash surpluses of £230,000 and £65,300 at 31 December 1986 and 1987 respectively.

As these figures suggested that grants in excess of requirements had been issued in previous years and that the surplus cash had accumulated without the knowledge of the Department I asked the Accounting Officer why the Department failed to seek audited accounts from the Colleges. I also sought his observations on the adequacy of the departmental monitoring procedures in the absence of audited accounts and the steps being taken by the Department to satisfy itself as to the correctness of data furnished by all Colleges in view of the differences between the audited accounts and the data in the returns previously furnished by Carysfort College.

Bearing in mind that Carysfort had ceased to function as a training college from July 1988 and had received grants from the Department to meet the full cost of the salaries of staff remaining in the College after its closure, I asked whether, on closing down the College, any moneys found not to have been required to meet its running costs had been recovered.

Vote 30.—Marine

E.1.—Development of Harbours for Commercial and Fishery purposes, including payments under the Fishery Harbour Centres Act, 1968

36. Reference was made in paragraph 35 of the 1979 Report to synchrolift equipment which had been purchased at a cost of £36,000 in 1973 for use in connection with the development of Killybegs Fishery Harbour but which had not been put into use because it was found to be inadequate to meet the rapidly expanding needs of that harbour. At that time, the Accounting Officer said that it was intended that the equipment would be put to alternative use in connection with development work proposed for Greencastle Harbour.

In the course of a recent audit at the Central Engineering Workshop of the Office of Public Works it was noted that the synchrolift equipment was still in storage there and had been since 1980.

The Accounting Officer in reply to my inquiry stated that it had not been possible to use the equipment in Greencastle and that while the Department had no immediate use for it, the Department's inspector and engineer regarded it as valuable equipment which might be used in a development scheme in the future. The Accounting Officer considered that, on balance, the equipment should be retained as its sale now would be unlikely to raise an appreciable sum but that the position would be reviewed periodically in the light of the Department's development programmes.

Subhead V.—Repayment to the Central Fund

37. Reference was made in my Reports for 1984, 1985 and 1986 and in the Public Accounts Committee's Reports for those years to the cost of liquidating Irish Shipping Ltd., including the State's liabilities arising from Ministerial guarantees of the company's borrowings and leasing commitments which, under the governing legislation, were met from the Central Fund. This legislation also provides that moneys issued on foot of guarantees are, at the time of issue, treated as repayable advances made to the company which, if not recovered within a specified period, must be repaid to the Central Fund from voted moneys. The purpose of this procedure is to ensure that, in the event of failure to recover repayable advances, the matter is brought to the attention of Dáil Éireann and its approval obtained for the write-off of the amounts concerned. The sum of £90,084,000 charged to Subhead V represents the repayment to the Central Fund of the gross amount of past expenditure under the Irish Shipping Ltd. Acts, 1947 to 1984.

The final cost to the State of the liquidation of Irish Shipping Ltd was: -

	£m
1. Issues from Central Fund in respect of State guarantees under the Irish Shipping Acts, 1947-1984	
(a) Stipulated loss value of charterhire contract of Irish Spruce	51.829
(b) Payments made on foot of guarantees given in respect of Slaney Venture and Celtic Venture	12.510
(c) Payments made on foot of guarantees given in respect of borrowings for working capital	<u>25.745</u>
	£90.084
Less: Proceeds of sale of Irish Spruce paid into Central Fund	<u>3.624</u>
NET TOTAL	£86.460
2. Issues from Voted moneys	
Payments in respect of net cost of maintenance of Irish Spruce until eventual sale	<u>2.890</u>
OVERALL COST	£89.350m

There is also an annual charge to the Vote for Marine in respect of *ex-gratia* payments to certain pensioners of Irish Shipping Ltd. (1989-£49,920).

Subhead W.—Appropriations in Aid

Charges at State Harbours

38. Under the provisions of the State Harbours Act, 1924 the Commissioners of Public Works were empowered to levy charges by means of Statutory Orders on the owners of ships making use of State harbours. Responsibility for the control and administration of the three State harbours, *i.e.* Dun Laoghaire, Howth and Dunmore East, was transferred by Government decision of 5 October 1988 to the Department of the Marine. This decision was subsequently given

legislative effect by designating Howth and Dunmore East as Fishery Harbour Centres under the provisions of Section 2 of the Fishery Harbour Centre Act, 1968 and by the enactment of the Dun Laoghaire Harbour Act, 1990. All charges for the use of State harbours and harbour facilities in 1989 were brought to account as Appropriations in Aid of the Vote for Marine.

Harbour charges at Dun Laoghaire comprise tonnage charges, levied on the basis of the tonnage and the number of times vessels enter the harbour, and goods charges, levied mainly on the basis of the number of trade vehicles, cargo container vehicles and tourist vehicles carried on vessels.

The main usage of Dun Laoghaire Harbour is for the operation of a ferry service. In 1989, £2.85m in respect of charges at State harbours was appropriated in aid of the Marine Vote almost all of which was paid by the ferry operator for the use of Dun Laoghaire Harbour.

The tonnage charges are calculated by reference to the Harbour Master's record of the type of vessel, its registered tonnage and the number of entries into the harbour by the vessel. The goods charges are calculated on the basis of monthly returns made by the company to the Department giving details of the categories and numbers of vehicles transported in the period. All cargo carrying and trade vehicles on board are recorded on ships' manifests which are subject to check by Customs and Excise officers but tourist vehicles are not included in manifests.

An examination by my officers of the procedures for calculating harbour charges showed that the system for billing tonnage charges was satisfactory. However, in regard to goods charges it appeared that although ships' manifests would provide verification of all cargo carrying and trade vehicles declared by the company, the manifests were not being sought by the Department for this purpose. In the case of tourist vehicles there was no independent means of verifying the numbers declared by the company nor was there any departmental spot check on the number of vehicles transported.

The Accounting Officer has informed me that following my inquiries, revised procedures had been introduced under which copies of ships' manifests and details of the number of tourist vehicles on each vessel will be supplied to the Department by the ferry operator and these returns used as the basis for random periodic checks.

39. Charges at Howth Harbour are mainly in respect of the use of the harbour and its facilities by fishing vessels. The charges in respect of the use of the harbour were fixed in 1929 and are currently being revised. Harbour charges and charges for the use of facilities such as the syncrolift are collected by the Harbour Master.

In the course of an audit carried out in May 1990 at the harbour, it was noted that records relating to the use of the syncrolift and to the receipt of cash generally were not available for December 1989 and I was therefore unable to vouch the transactions in that period. No bank lodgements had been made in that month and only £565 had been lodged in January 1990, whereas cash receipts in respect of the use of the harbour and its facilities in respect of the same period in the previous year totalled £5,485 and £1,446 respectively. It was also noted that records for January, February and March 1990 had not been completed until May 1990.

I asked the Accounting Officer why no records were available and no lodgements made for December 1989 and what steps had been taken or were proposed to ensure that all charges had been collected and brought to account.

The Accounting Officer informed me that personnel problems which had arisen in December 1989 had resulted in records of receipts not being available and moneys not being lodged.

In January 1990, in order to ensure that all harbour charges were collected and brought to account, the Department made alternative arrangements for the management of the harbour pending the appointment of a new Harbour Master. A thorough examination of harbour accounts was carried out and the Department was satisfied that all outstanding debts had now been brought to account.

Vote 32.—Agriculture and Food

Subhead C. 2.—Bovine Tuberculosis and Brucellosis Eradication

40. ERAD, an Executive Office headed by a National Director is responsible for the administration of the bovine tuberculosis and brucellosis eradication programme. All expenditure arising from the exercise of its functions by ERAD is charged directly to Subhead C.2 of the Vote. In addition, salaries of professional, technical and administrative departmental staff engaged on the programme, office overheads and laboratory expenses are charged to the relevant Vote subheads. The net cost of the disease eradication programme, amounted to £451.4m at 31 December 1989 and is summarised as follows: -

	1989	Total to 31 December 1989
GROSS COST:	£m	£m
Grants for Reactors	16.1	233.1
Fees to Veterinary Surgeons	14.5	153.6
Other (Travel and Subsistence, Tuberculin, tags, equipment, etc.)	5.0	72.6
Salaries, Laboratory Expenses & Overheads, etc. (estimated)	<u>16.0</u>	<u>168.0</u>
TOTAL	<u>51.6</u>	<u>627.3</u>
RECEIPTS:		
Sale of reactors for slaughter up to August 1976*	—	51.9
Contributions by Farmers under the Bovine Disease (Levies) Act, 1979	21.5	111.8
EC Contributions to Cost of Schemes	<u>—</u>	<u>12.2</u>
TOTAL	<u>21.5</u>	<u>175.9</u>
NET COST	£30.1m	£451.4m

* Up to August 1976 reactors were purchased by the Department and disposed of to meat factories by contract sale. From that date herd owners themselves dispose of reactors and are paid grants from the Vote.

41. During 1989 a random sample of the national cattle herd was tested by departmental veterinary inspectors and the results were compared with the

actual out-turn of the 1989 bovine tuberculosis testing programme undertaken by private veterinary surgeons. An analysis of the outcome of the random sample and an extrapolation of the results to the national herd suggested that the number of reactors, 43,000, detected by the testing programme was less than the estimated number of reactors that would have been detected had all the testing for the year been carried out by departmental veterinary inspectors - ERAD reckoned that between a minimum of 6,300 and a maximum of 17,600 TB infected animals were not removed from herds in 1989.

All cattle slaughtered at meat plants are subject to visual postmortem examination by departmental veterinary officers to establish, *inter alia*, whether they show any indication of TB infection. In 1988, a total of 1,253 cattle which were shown on postmortem examination to have been infected with bovine TB had come from herds which had been declared as being clear of the disease. The total number of cattle from such herds slaughtered in 1988 was 1.2 million. Sample surveys have suggested that more detailed postmortem examinations would have revealed a considerably higher rate of infection in allegedly clean cattle; again, on the basis of extrapolation, a total of 4,500 infected animals could be expected in a total of 1.2 million cattle. These findings were borne out by the results of the Department's 1989 evaluation of the effectiveness of the herd testing programme and led the Director of ERAD to conclude that in most years perhaps half as many infected animals may have been left behind in the national herd each year from 1968 to 1988 as the actual number of reactors removed by the testing programme.

As I was concerned that these findings were a *prima facie* indication of a significant level of ineffectiveness in the testing programme which could lead directly to the prolongation of the eradication programme at considerable financial cost to the Exchequer, I asked what steps were being taken to overcome the problems identified and what improvements in the Department's monitoring procedures were envisaged.

I also inquired as to the progress being made by ERAD in achieving the March 1988 Government objective of halving tuberculosis levels within four years.

The Accounting Officer informed me that ERAD had undertaken the following improved testing and monitoring procedures:-

- (i) A major research and development programme was set up in 1989 with separate projects focused on the development and improvement of the existing tuberculin and the development and evaluation of alternative laboratory based blood tests.
- (ii) The 1989 national random sample of 50,000 animal tests by departmental veterinary inspectors had been extended to county level for 1990. Over 750,000 animal tests, randomly selected, would be carried out by departmental veterinary officers to measure disease levels, set targets and provide quality control at local level. This measure was considered essential and had been given priority.
- (iii) More rigorous systems were put into operation for monitoring the testing performance and testing technique of private veterinary surgeons. A

computer based system for comparing on an on-going basis the relative reactor disclosure rates of all private veterinary surgeons testing in each district was introduced. Those whose testing performance gave cause for concern would be so informed by the Superintending Veterinary Inspector. Furthermore, in addition to the national sample testing, the 1989 testing programme aimed at having each private veterinary surgeon supervised by a departmental veterinary inspector while undertaking testing on at least one occasion during the year. As a result 807 such supervisions were undertaken in 1989 which was almost twice as many as in previous years.

- (iv) The whole question of the contractual arrangements with the private veterinary surgeons was being reviewed in 1990 and consideration was being given to the most appropriate arrangements to be applied in 1991.

As regards achieving the 1988 Government objective, the Accounting Officer stated that, as the random sample in 1989 indicated that the true disease level could be higher than that shown in the annual round of testing, the starting level for the ERAD programme may have been higher than originally thought. The ERAD programme extracted 43,385 reactors in 1989, the highest number since 1978, and it was expected that 40,000 would be removed in 1990. Further improvements were envisaged for the 1991 programme and the intention was that a significant reduction in disease levels could therefore be achieved in 1992.

Subhead L. 3.—Aids to Farmers in certain less favoured areas

42. The cattle headage schemes for certain less favoured areas provide for the payment to farmers of grants based on livestock numbers. Prior to 1989 payments were made only after applications had been fully checked and herd inspections carried out. However, in December 1989 advances in respect of their entitlement under the 1989 schemes and representing 70% of grants paid under the 1988 schemes were issued to farmers who still had a BTE herd number at that stage. A total of almost £30m was issued on this basis. I asked the Accounting Officer why this procedure was adopted as an alternative to the normal procedure of first establishing the entitlement of grant applicants. I also inquired as to the number and value of any overpayments that had arisen and the steps being taken to recover any such overpayments. In addition I asked whether the prior sanction of the Department of Finance for making the advances had been obtained.

The Accounting Officer informed me that because of industrial action by clerical staff, some 22,000 payments due under the schemes could not be processed in the latter half of 1989. To enable payments to be made to as many farmers as possible a decision was taken in November 1989 to make the advances on the basis of payments in the previous year. Local offices of the Department were asked to supply "stop lists" of persons who should not be paid advances because they owed money to the Department or because they were not applicants under the 1989 scheme. The industrial dispute was not resolved, however, until around mid-December 1989 and the result was that the extent and scope of the "stop lists" supplied by the local offices proved inadequate to prevent overpayments arising.

The Accounting Officer also informed me that, on the latest information available, 8,390 overpayments totalling £1.75m had been identified. These figures were being reduced according as further payments were being made under other 1989 schemes. It appears that some 40% of the overpayments were made to farmers who, although they had received grants in 1988, either did not apply in 1989 or were not eligible in 1989. The remainder appeared to have been made to farmers who had smaller herds in 1989 than in 1988. He stated that action to recover overpayments was being taken by offset against other payments where this was possible and by the issue of requests for refunds and that oral sanction of the Department of Finance for making of the advances and for possible losses arising from doing so was obtained in November, 1989.

Subhead L. 4.—Financing of the Common Agricultural Policy - Expenses in connection with Market Intervention and the Financing of other FEOGA (Guarantee) Section Measures

Subhead M.—Appropriations in Aid

43. The Member States of the European Community administer the Common Agricultural Policy (CAP) in accordance with Community Regulations which require each Member State to set up an Intervention Agency for this purpose. Under Statutory Instrument No. 24 of 1973, the Minister for Agriculture and Food is the Irish Intervention Agency and is therefore responsible for administering all market regulation and production support measures provided for under the CAP. Expenditure on these measures is met by the Guarantee Section of the European Agricultural Guidance and Guarantee Fund (FEOGA). 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 six 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 1989 in respect of FEOGA guarantee expenditure and intervention buying was £425.4m.

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 1989: -

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	258.4	
(b) Subsidies on trade with Third Countries i.e. export refunds	355.0	
(c) Subsidies on Intra Community trade, including Monetary Compensatory Amounts	11.9	
(d) Recoupment to the Vote for Agriculture and Food of		
(i) Incidental expenses of intervention buying	15.2	
(ii) Financial charges for intervention and FEOGA guarantee borrowings	33.5	
(e) Losses on intervention sales	101.9	
(f) Depreciation on intervention stocks	104.1	
(g) Special dairy schemes	<u>38.9</u>	918.9
Receipts:-		
Adjustments on clearance of Accounts by EC	0.4	
Dairy Co-Responsibility Levy and Superlevy	20.0	
Cereals Co-responsibility Levy	<u>12.1</u>	<u>32.5</u>
Net Payments		<u>886.4</u>

Schedule 2

INTERVENTION ACTIVITY

	Tonnes Beef	Tonnes Cereals	Tonnes Dairy Products
Stocks at 1 January 1989	80,093*	15,765*	33,515*
Purchases	58,828	11,234	Nil
Sales	69,603	26,999	30,469
Stocks at 31 December 1989	69,318	Nil	3,046
Value of Stocks at 31 December 1989	£m 90.8	£m Nil	£m 2.6

£93.4m

* These figures differ from those in the 1988 schedule due to retrospective adjustments made since then.

Schedule 3

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

	L.4 £m	M £m
Storage, Transport, Handling and Freezing:-		
Butter and Skim Milk Powder	0.8	1.1
Beef	10.1	8.6
Cereals	0.5	0.4
Beef Deboning Allowances	2.9	4.6
Financial Charges for Intervention and FEOGA Guarantee borrowings	<u>48.2</u>	<u>33.5</u>
	<u>£62.5m</u>	<u>£48.2m(c)</u>

Notes

- The receipts and expenditure figures are not directly comparable because of the time lag in recoupment.
- At 31 December 1989 the total expenditure met by the Department exceeded the amount received from FEOGA by £150.9m. The corresponding figure at 31 December 1988 was £136.6m.
- Includes an adjustment of £0.5m in favour of FEOGA in clearing the 1987 accounts.

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	760,356
Milk Products	317,466
Cereals	67,360
Sheepmeat	<u>26,965</u>
	<u>£1,172,147</u>

Vote 33.—Labour

Subhead O.—Council for Education, Recruitment and Training for the Hotel, Catering and Tourism Industries (CERT Limited) - Grant for Training

Subhead Q.—Appropriations in Aid

44. The Council for Education, Recruitment and Training for the Hotel, Catering and Tourism Industries (CERT Ltd.) was established in 1963 as a company limited by guarantee and not having share capital. Its main activities include school-based training, training for the unemployed and industry-based

training. CERT is funded by a combination of voted moneys, European Social Fund (ESF) moneys, industry contributions and course fees. In March 1984, CERT following a Government decision, acquired 99.9% of the shares of Great Southern Hotels Limited (GSH) on behalf of the Minister for Labour for a nominal consideration. However CERT had no involvement in the affairs of GSH and had no supervisory function or control over the board or management of GSH which operated entirely as an independent body.

In July 1988 the Government decided that for 1989 and 1990 there should be a reduction of £250,000 annually in the Exchequer grant to CERT, the resultant shortfall to be made up by substituting a dividend of equivalent amount from GSH. As a convenient means of implementing the Government decision the Exchequer grant to CERT for 1989 was not reduced but CERT waived its rights to any dividend from GSH for 1989. Instead a contribution of £250,000 was paid by GSH to the Department of Labour in December 1989 and brought to account as Appropriations in Aid.

The Government also decided in July 1988, that the hotel, catering and tourism industry should increase its contribution to CERT and that the increased contribution should be collected by increasing liquor licensing fees and Bord Fáilte's registration fees for accommodation, on the understanding that the amounts collected would be paid into the Exchequer and subsequently allocated to CERT. To take account of the increased liquor licensing fees received, £240,000 more than the amount provided (£2.426m) was paid to CERT from Subhead O in 1989 and met from a saving on Subhead P.4 while £172,000 was paid directly by Bord Fáilte to CERT in respect of the increased registration fees.

In August 1990, the Government approved the sale of GSH to Aer Rianta on condition that Aer Rianta would make a minimum cash contribution of £10m to the Exchequer over and above the amount it would have remitted in the normal course out of its operating profits.

Vote 34—Industry and Commerce

Subhead F.—Currency Exchange Loss on certain Industrial Credit Corporation plc Foreign Borrowing for Industrial Development

45. Since 1971 the Industrial Credit Corporation (ICC) has provided, at the request of the Minister for Finance, a number of concessionary rate loan finance schemes to the manufacturing, wholesale and tourism sectors. In order to make these loan schemes attractive to the target market, ICC funded the schemes by low interest rate borrowings in foreign currencies with the consent and guarantee of the Minister for Finance. By borrowing in currencies which were traditionally stronger than the Irish pound from such as the World Bank and the European Investment Bank, ICC would pay a lower interest rate than that payable on Irish Pound borrowings and so would be able to offer Irish Pound loans to eligible borrowers at interest rates which would not otherwise be available. However, such foreign currency borrowing carried an open-ended exchange risk and the Minister for Finance assumed part responsibility for this risk. Because the value of the Irish Pound tended to fall against these

currencies over time, the Minister was obliged to meet the considerable exchange rate losses incurred by ICC on the repayment of its foreign currency borrowings.

Up to 31 December 1989, ICC had borrowed £219.5m under the various schemes and up to that date the exchange losses paid from this Vote to ICC totalled £58.8m, including £13.8m in 1989. In addition, some £0.2m has been paid from the Energy Vote and £3.3m from the Tourism and Transport Vote in respect of exchange losses incurred by ICC on borrowings for energy and tourism development under similar conditions.

The cost to the Exchequer of meeting the currency exchange risk is offset by amounts totalling £10.7m paid by ICC to the Exchequer over the years in respect of contributions made by its borrowers towards the exchange rate losses.

Subhead L.—Irish Goods Council - Administration and General Expenses (Grant-in-Aid)

46. Issues from grant-in-aid subheads are normally made by instalment over the year as needed by the grantee. The rules for the issue of grants-in-aid provide, *inter alia*, that Departments should take particular care to avoid excess drawdowns by grantees, especially at the end of the financial year as unexpended balances of grants-in-aid issued are not liable to surrender to the Exchequer. Departments should also obtain cash flow statements from the grantees before deciding on issues from the subhead and should subsequently check on the accuracy of these statements.

It was noted that grant-in-aid instalments totalling £1.65m were issued to the Irish Goods Council during 1989 without cash flow statements being submitted to the Department in support of the requests for funds. It was also noted that the Council had some £400,000 in cash on hands at 31 December 1989 and that a substantial amount of this cash balance was still on hands by March 1990. I therefore inquired as to why funds which appeared to be in excess of requirements were issued and also as to the adequacy of departmental monitoring procedures in the absence of cash flow statements.

The Accounting Officer informed me that in its budget statement of 1989, the Government announced the allocation of an additional £650,000 to the Council to pursue its new In Company Marketing Development Programme (ICMDP). This brought its grant-in-aid for 1989 to £1.65m. The grant-in-aid instalments were issued on the basis of monthly requests in writing from the Council which conformed to a budget profile which it provided to the Department in January 1989. It transpired that the ICMDP, although initiated in 1989, required a great deal of groundwork and this resulted in the actual start-up dates for individual assignments being spread over the months of March-December 1989 creating a substantial carry over commitment into 1990. The Council had since indicated to the Department that the unexpended grant-in aid related to a research element of £72,000 and commitments to consultants of £259,000, both arising under the ICMDP, and that its clear impression was that, due to the linkage of the Programme with the support from the Structural Funds, there was a requirement on it to draw down its full allocation in 1989 but it had since acknowledged that

its action was not correct and had confirmed that it will meet all future departmental requirements in this regard.

The Accounting Officer accepted that the Department's monitoring procedures for the Council's drawdown in 1989 were not satisfactory. However, as soon as the Department became aware of the situation in February 1990 immediate action was taken to ensure that there would not be a recurrence. Further grant-in-aid payments were not made until the cash on hands was expended, the Council was asked for a full explanation of the situation and monthly cash flow statements were now being received from them. It was also decided to deduct from the Council's grant-in-aid in 1990 the amount of the interest earned, £11,000, by virtue of the underspend in 1989.

The Accounting Officer also expressed his concern that the criteria laid down for the issue of grant-in-aid instalments were not fully complied with in this case and in another which was brought to his attention and he assured me that he was reviewing the position with regard to the information to be supplied by all organisations under the aegis of the Department with a view to preventing excess drawdowns taking place in future.

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

Subhead S.—Appropriations in Aid

47. Reference was made in previous Reports to the export credit insurance schemes operated by the Minister for Industry and Commerce which generally provides insurance cover to exporters against the risk of default in payment up to a maximum of 95% of the contract value of goods exported by them on credit terms. In consideration of a bank agreeing to make advances to the exporter in respect of goods exported, a finance guarantee can also be provided by the Minister to the financing bank, subject to the condition that in the event of default by the purchaser, the Minister will have recourse to the exporter for the difference between the amount guaranteed and the amount covered by insurance. The Insurance Corporation of Ireland (ICI) administers the schemes on behalf of the Minister.

In 1986, an Irish company (the exporter) entered into a contract with a Canadian Company for the construction, equipping and commissioning of a technologically advanced experimental indoor farm centre at a cost of Can \$16m. The contract provided for a downpayment of Can \$4m to be made by the Canadian Company on the signing of the contract, with the balance plus interest to be paid by way of Bills of Exchange maturing every six months over five years. Insurance cover for 90% (Can \$10.8m) of that balance was provided under the export credit insurance scheme and a bank guarantee for the full balance (Can \$12m) was provided to the Bank which prefinanced the project. In order to provide further safeguards against the risk of default by the Canadian Company and the possible calling in of the guarantee, a number of securities were to be put in place in addition to normal underwriting conditions:

- (i) Lodgement by the exporter of Can \$1.556m in ICI's name in a special recourse account in the financing bank, being the difference between the 100% guaranteed and the 90% insured, plus interest, with ICI being authorised to draw from this account in the event of a claim arising;
- (ii) A guarantee for Can \$3m to the exporter provided by a Canadian bank;
- (iii) A guarantee to the exporter from a Canadian Research and Development firm; the firm was estimated at the time to be worth Can \$6m;
- (iv) A fixed charge registered in favour of the exporter on the fixed assets of the Canadian Company, i. e. land, buildings, livestock and vehicles;
- (v) A fixed charge registered in favour of the exporter on milk quotas to be obtained by the Canadian Company from the Milk Board of British Columbia on completion of the Farm Centre. The estimated value of the quotas in 1986 was stated to be between Can \$4.65m and Can \$5.2m.

In April 1988 the Canadian Company defaulted on their repayments to the financing bank and the guarantee of Can \$3m given by the Canadian bank was called in. This left the State with a net liability under the Export Credit Insurance Scheme as follows:-

	Can \$	Can \$
Principal	9,000,000	
Interest	<u>2,203,200</u>	
		11,203,200
Less Recourse to Exporter for uninsured amount		<u>1,120,320</u>
		Can \$10,082,880
		(approximately £6 m)

Of this sum £3.14m had been paid to the financing bank by ICI up to September 1990. The guarantee given by the Canadian Research and Development firm has so far not proved to be enforceable. A receiver, acting on behalf of ICI, was appointed to the Canadian Company in November 1989 with a view to obtaining maximum recovery for the State.

An examination of departmental papers indicated that the Department, before agreeing to provide the insurance cover and financing guarantee was aware that the Canadian Company was technically insolvent as of June 1985. It also appeared that the availability of a milk quota was seen as being crucial to the success of the project and that ICI in 1986 accepted from the Canadian Company what purported to be a facsimile copy of a letter issued to them by the Milk Board of British Columbia as proof of a quota being available. However, it later transpired that a paragraph indicating that the quota would need to be acquired from another licensed producer had been omitted from the copy sent to ICI. The complete letter therefore merely represented the Milk Board's prior agreement to transfer a quota once it had been purchased while the abridged version gave the impression that the Milk Board would grant a new quota. It was subsequently established that the required quota would cost Can \$5m, approximately, and

would take about five to eight years to accumulate. In the absence of a milk quota the project was unable to generate any income so default by the Canadian Company on its financial obligations was inevitable.

I asked why the Department agreed to provide insurance cover and a finance guarantee when it was aware that the Canadian Company was insolvent and why the existence of a milk quota was not checked with the Milk Board rather than relying on a facsimile of a letter sent by the Canadian Company to ICI.

I also asked whether steps had been taken, when accepting the other guarantees, to determine whether they would be enforceable in the event of default. In addition I asked whether, in the light of this case, the practices and procedures generally followed by ICI and the Department in assessing the risks involved in export credit insurance proposals are sufficiently stringent or may need to be revised. Finally, I sought information as to whether any amount was likely to be recovered from the receiver.

The Accounting Officer informed me that ICI's general practice in considering applications for export credit insurance/finance is to utilise all available information of relevance to the application, of which the latest audited accounts of the buyer would form but a part. Other factors, such as the grade of the market, the exporter's experience in that market, the product and technology involved, the terms of payment, the commitment of the buyer and the securities, if any, provided to ICI, all have a bearing on the risk. In this case the accounts of the Canadian Company viewed in isolation would have prompted ICI not to underwrite the contract. However, these accounts were only one item in a series of factors taken into consideration when the risks were assessed. The most notable other factors in this case were the downpayment of Can \$4m, the bank guarantee for Can \$3m and the guarantee of the Research and Development firm which was owned by one of the promoters of the project and whose available audited accounts at the time showed it to have a worth of more than Can \$6m. Another factor was that the Irish content of this contract was very high and, accordingly, the downstream effect on indigenous Irish industry was substantial.

He explained that at the time cover was being provided, ICI and the Department had no grounds to suspect that the letter advising of the existence of the milk quota had been tampered with and in the light of the cash and security provided up-front there was no reason to doubt that the promoters of the project were other than *bona fide*.

As regards recovery prospects, the Accounting Officer stated that, in June 1990 judgement on foot of its guarantee was obtained against the Research and Development firm in the amount of Can \$11,355,264 although it has not yet been established whether or not a recovery can be effected as a result thereof. However, the charges on the project's land, buildings and equipment have proved sound and have allowed ICI to appoint a receiver to arrange disposal of these assets.

The Accounting Officer also informed me that a new agency agreement between the Minister for Industry and Commerce and ICI, concluded in November 1987, provided for closer liaison between ICI and the Department in the underwriting of exports under the scheme. Moreover, since 1988 a different,

more stringent underwriting approach was taken on all export credit business. Internal underwriting controls had been strengthened and all underwriting systems had been reviewed and where necessary revised. The Minister for Industry and Commerce had also recently decided to initiate a wide ranging, in depth review of all aspects of the export credit insurance/finance schemes and it was expected that consultants would be appointed to undertake this assignment in the near future. Among the many issues to be addressed in the review would be the adequacy of existing underwriting practices and whether any changes in this regard were necessary.

48. The Government decided that, with effect from March 1988, recipients of grants, subsidies and similar type payments from public authorities should be required to provide evidence that their tax affairs were up to date before payment could be made. In the case of grants, etc. in excess of £10,000 the requirement was to be met by the recipient producing a current tax clearance certificate from the Revenue Commissioners and the Department of Finance directed all Departments and State agencies to implement these arrangements. Although the Department of Industry and Commerce, in July 1988, in discussion with the Department of Finance, outlined its views as to why the requirement should not apply to payments made under the export credit insurance and finance schemes, the Department of Finance, in August 1988, reiterated its directive that it should apply. As it was noted during the course of audit in June 1990 that the directive was not being implemented I sought the observations of the Accounting Officer.

He informed me that his Department remained firmly of the view that payments made under the schemes fell outside the scope of the Department of Finance directive. He considered that the schemes were not a form of State aid and outlined a number of basic considerations governing their operation and the use of Exchequer funds thereunder which distinguished the schemes from other areas involving State expenditure. These included the fact that claims paid were conditional on the payment of a premium; the break-even basis on which the schemes were intended to operate; ICI rather than the Department had legal responsibility for payment to exporters and the introduction of tax clearance certificates would create severe practical problems for ICI in administering the schemes.

The Accounting Officer stated that the matter would be discussed again with the Department of Finance with a view to reaching agreement and he undertook to let me know the outcome.

Subhead R.—Science and Technology Development Programme

49. The Technology Audit Programme (TAP) began in 1989 within the overall framework of the general Science and Technology Programme of the Department of Industry and Commerce. The programme, which is administered by Eolas on behalf of the Department, is confined to small manufacturing companies (less than sixty employees and a turnover of less than £3m) and has the primary objective of showing such companies how to develop consistency of product, reduce inventory burden and eliminate unnecessary waste.

It was envisaged that 170 companies would be audited in 1989 either by Eolas staff or by external consultants working under the aegis of Eolas, the total cost to be met from £500,000 provided under Subhead R for this purpose. Each company participating in TAP was required to pay a contribution ranging from £500 up to a maximum of 20% of audit costs and Eolas was allowed to retain such contributions towards meeting the cost of the audits. A monitoring body of Eolas and departmental officials was set up to evaluate progress and Eolas was also to submit to the Department monthly plans of action together with monthly reviews of audits carried out.

In the course of an examination by my officers it was noted that ninety-two audits costing £385,000 were carried out in 1989 of which forty were carried out by external consultants and fifty-two by Eolas staff. It was also noted that Eolas had advised the Department in February 1989 that the employment of contract staff as against the engagement of external consultants would result in lower marginal costs to the Exchequer and, consequently, the Department, with the approval of the Department of Finance, approved the employment by Eolas of eight staff on short term contracts. However, a review by my staff of the costs incurred in carrying out the audits indicated an average cost of £5,006 per audit for those carried out by Eolas staff as against an average of £3,127 for those carried out by consultants. It was also noted that the Department had paid Eolas full audit costs without deduction of the participating company contributions retained by Eolas and that the companies were charged only £500 rather than the 20% of audit costs which would have averaged £890. Furthermore, Eolas claimed £350 per company from the Department in respect of the costs of follow up visits to companies, even though it appeared that many of these visits had not taken place when the claims were submitted and Eolas also charged the Department £125 administration expenses for each audit in addition to the full charge-out rate charged to industry by Eolas for professional staff carrying out specific projects on a repayment basis.

*Were the 8
external staff
the only
Eolas staff
involved in
the audits*

As it appeared that excessive claims had been made by Eolas and paid by the Department, I sought the observation of the Accounting Officer on the effectiveness of departmental procedures for monitoring and controlling TAP expenditure and I inquired as to the amount overpaid and the steps being taken to recover it. I also asked for his observations on the wide disparity between the average cost of the audits carried out by Eolas staff and those carried out by consultants.

The Accounting Officer informed me that in the last five weeks of 1989, Eolas was paid £316,620 by the Department and it was only then that the Department became aware of anomalies in Eolas claims for costs incurred on TAP. A subsequent review of the financial aspects of TAP carried out by the Department concluded that £82,629, approximately, was overpaid to Eolas in 1989 in respect of amounts wrongly claimed from the Department. While it had been made clear to Eolas at the outset that TAP was to operate on a full cost recovery basis, the Department was not aware that Eolas was charging it the full professional charge-out rate which was designed to make a contribution towards Eolas central overheads for which provision was already made in the Eolas grant-in-aid

(Subhead H. 1.). Eolas was not justified in claiming the charge-out rate and the Department intended to recover all costs overpaid.

The Accounting Officer stated that the Eolas forecast in February 1989 that recruitment of short-term contract staff would benefit the Exchequer was a reasonable one at the time, but that Eolas subsequently negotiated a very good deal with external consultants on the basis of continued business. Because of this and the excessive staff rate charged by Eolas, as well as the time spent by Eolas staff on audits exceeding the time spent by consultants, the audits carried out by Eolas staff cost more.

In regard to the completion of audits he explained that the target of 170 audits was based on full audit staffing levels being in place at 1 January 1989, but the required resources did not become available until mid-year and accordingly original targets could not be met.

He also stated that the company contributions of 20% of audit costs was a maximum indicative figure based on the original estimated cost of completing an audit but the contribution was standardised at £500 to facilitate TAP marketing. Eolas was allowed to retain these contributions to offset partially the cost of carrying out the audits only on the understanding that they would be netted against the Eolas claim on the Department. Eolas contended that the claims to the Department were net of company contributions being retained to offset overheads additional to those already claimed from the Department. Following the Department's review of the programme, Eolas is now being allowed to retain company contributions to offset all overheads arising specifically from the operation of the programme. On the question of the effectiveness of departmental procedures for monitoring and controlling TAP expenditure the Accounting Officer indicated that as the programme was only initiated in 1989 controls and targets set at the outset were subject to subsequent refinement and regular contact with and reports from Eolas facilitated this process.

Vote 35.—Tourism and Transport

Subhead A. 7.—Subscriptions to International Organisations

Subhead F.3.—Appropriations in Aid. En-route facility charges

50. Ireland is a member of Eurocontrol (European Organisation for the Safety of Air Navigation), and, in common with the national administrations of the other Member States, has assigned to Eurocontrol the function of collecting route charges, *i.e.* the amounts charged to airlines for the use of navigational facilities provided by the national administrations. All Member States contribute to the operational costs of Eurocontrol and Ireland's contribution is met from Subhead A.7 of this Vote, while route charges collected by Eurocontrol on Ireland's behalf are brought to account as Appropriations in Aid.

In 1986, a protocol amending the Eurocontrol International Convention (1960) came into effect and provided that certain air navigational facilities located in Ireland and originally financed by all the Member States, would become the property of Ireland on payment to the other Member States of an amount linked to their original investment in these facilities.

I noted that in November 1985, in negotiations preceding this agreement, Eurocontrol had been advised by the Department that its preferred method of paying these amounts would be by deduction from the route charges payable to Ireland over the four years 1986- 1989; these deductions totalled £1.2m including £254,000 in respect of 1989. As a result the amount of Appropriations in Aid brought to account in those years was reduced by £1.2m and the cost of acquiring the facilities did not give rise to a direct charge on the Vote.

Vote 39.—Foreign Affairs

Subhead A.—Salaries, Wages and Allowances

51. Diplomatic staff serving at Missions abroad receive a foreign service or representation allowance linked to the local cost of living index to compensate them for the increased cost of living and for entertainment or representational expenditure incurred. The allowances paid to non-diplomatic officers serving abroad are also linked to the local cost of living index, but do not include any entertainment or representation element. The rates of allowance are stated in Irish pounds.

The Department of Finance has delegated to the Department of Foreign Affairs the function of reviewing the allowances periodically in the light of changes in the local cost of living at each Mission and in the light of changes in the exchange rate between the local currency and the Irish pound. The delegated authority relating to exchange rate changes stipulates that the allowances should be revised when a variation of 5% up or down has occurred between the rate fixed at the last exchange rate review and the rate available for the transfer of funds from the Department to a Mission abroad, known as the imprest rate of exchange, *i.e.* the current commercial rate on the date of transfer. The purpose of the exchange rate review is to ensure that, aside from changes occasioned by variation in the local cost of living, the local currency equivalent of the allowances will be maintained at a constant level. At each such exchange rate review a revised allowance is calculated at the then current commercial exchange rate and is maintained at that fixed level until the next exchange rate review.

Officers serving at Missions abroad have their basic salary plus the foreign service or representation allowance paid in Irish pounds into their Irish bank accounts and may then purchase from the Mission, at the exchange rate fixed at the last review, local currency up to the value of net pay and allowances, using personal cheques drawn in Irish pounds on their Irish bank accounts in favour of the Department.

It was noted in the course of an audit of salaries and allowances in April/May 1990 that, although the imprest rate of exchange for sterling exceeded the fixed rate by more than 5% from October 1989 and the variation had peaked at 9.4% at 31 December 1989, the rate of allowance payable to staff at the London Embassy was not revised until May 1990. It was also noted that, at 31 December 1989, the imprest rate of exchange exceeded the fixed rate of exchange by 5% or more at seven other Missions abroad.

I have asked the Accounting Officer why the allowances were not revised in accordance with the terms of the Department of Finance sanction. I have also asked for information on the extra cost incurred in 1989 and in 1990 by not revising allowances when a variation of 5% occurred between the imprest rate and the fixed rate of exchange.

Vote 41.—Social Welfare

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

Subhead F.—Old Age and Blind Pensions (Non-Contributory)

52. Details regarding entitlement to pensions and a number of related allowances paid by the Department of Social Welfare are recorded on a computerised system. These records form the basis for the printing and issue of books of personalised payable orders to beneficiaries.

Following an audit of this system it was suggested to the Accounting Officer that internal control could be improved by:-

- reconciling the number of pensions in payment with the number in payment at an earlier predetermined date by reference to the authorised number of new pension awards and the number of pensions terminated in the intervening period to ensure that only valid awards had been put into payment in that period;
- systematically recording evidence of checking of transactions relating to the creation of new pension records and to the amendment of existing records on the computer system;
- relegating from the pensions master file to a subsidiary file records which over the years have become inactive; there are 220,000 such records out of a total of 600,000 on the master file.

The Accounting Officer explained that the task of computerising all pensions paid by the Department had commenced in 1984 and that the system, which had been designed with considerable assistance from consultants, was a marked improvement over the old manual system in terms of management information, efficiency, controls, service to the public and reconciliation of payments made and that work to improve the system was still ongoing. He also informed me that the Department is currently undertaking a review of the systems and that any enhancements to control procedures will be assessed and implemented where deemed necessary. In relation to the specific suggestions made he informed me that

— in its present state of development the system did not use period-to-period reconciliation of records as a basis for monitoring the accuracy of the records but the system had a number of built-in checks and controls which provided a high degree of accuracy and represented a marked improvement over the manual system and that, in practice, controls of a similar nature to those suggested by me were already partly in existence, though in other forms. He assured me that work was underway to draw up a final schedule of outstanding controls for the system and that full account would be taken of my concerns.

— the Department was conscious of the need for strict compliance with procedures to ensure a proper audit trail but due mainly to the advent of new and inexperienced staff as a result of the decentralisation of the Pensions Services Office to Sligo coupled with severe pressure of work arising from the introduction of new schemes, total adherence to standing instructions had been difficult to achieve. However, in order to avoid a recurrence of failure to provide audit evidence that all transaction listings had been validated, written instructions had been recently reissued to staff outlining their responsibilities in this regard.

— an analysis of the 220,000 inactive records showed that 119,000 related to pensioners who had died, 42,000 were stopped for various reasons, 37,000 were refused, 15,000 were withdrawn and 7,000 were pending. With the exception of the 119,000 'dead' records, many of the other inactive records had the potential for further action and the data on these records also served a variety of control uses. The current arrangements did not cause any system performance problems or any significant potential for fraud and the existing system controls were designed to prevent and detect possible fraud using 'dead' computer records.

The Accounting Officer also explained that the Department's Central Records System was being completely overhauled to provide information on all persons who have dealings with the Department and that ultimately the data on the Pensions master file which is currently redundant would be transferred to the enhanced Central Records System.

53. In the course of an examination of the system by my staff a computerised scan of the computer file of data for some categories of pensions was carried out using data extraction software developed for audit purposes. The aim of this exercise was to identify cases where the information on computer file suggested, *prima facie*, that pensioners might be in receipt of payments at incorrect rates. In a selected number of cases so identified the information was verified against source documents such as birth certificates and marriage certificates. This confirmed that in a significant number of cases payments were not being made although entitlement existed and in other cases payments were still being made although entitlement had lapsed.

I asked the Accounting Officer for his observations on the errors detected and whether the findings were indicative of any deficiency in the procedures in operation to ensure that pension and allowance entitlements were correctly calculated. I sent him a full list of the cases identified by the audit scan and asked for them to be investigated in order to establish the extent of the consequential underpayments/overpayments.

The Accounting Officer informed me that the computerisation of the pension system had made errors less likely and more amenable to detection and that further improvements to the system were ongoing. In relation to the 1,500 or so cases identified by the audit scan he informed me that the Department had investigated almost all of them in detail and that the remainder would be investigated as quickly as possible. The results of the Department's investigations to date were as follows:

18
4132
(a) Over 80 Allowance

Of 524 cases to which I drew attention, 398 were found not to be receiving an Over 80 Allowance even though entitlement existed. The resulting arrears totalling £268,411 had now been paid and the allowance was now in payment where appropriate. In 18 cases the allowance was being paid to pensioners under 80. Payment had ceased in these cases and overpayments of £4,192 had been assessed. In some other cases arrears were not payable for a variety of reasons such as wrong dates of birth on file. A small residue of cases had yet to be examined.

30
7435
The Accounting Officer stated that the main causes of error were incorrect keying in of dates of birth at the time of the computerisation of pension records in 1984 and, in more recent times, clerical oversights. Regular scans of the files would be introduced in the next six months to ensure that these problems cannot recur and go undetected.

(b) Free Fuel Allowance

All 570 cases to which I drew attention had been reviewed. In 30 cases the allowances were found to be in payment to two members of the same household. Payment of the excess allowances had now ceased and overpayments of £7,435 had been assessed. The Accounting Officer attributed these overpayments mainly to the difficulty of ensuring the accuracy of information supplied when the Department took over the administration of the Free Fuel scheme from the Health Boards and Local Authorities in 1988. He assured me that additional controls had been introduced to prevent any recurrence of such errors.

(c) Payment of Adult Dependant Allowance at the under age 66 rate when the higher rate was applicable.

All 354 cases to which I drew attention had been reviewed and in 54 cases the rate of allowance being paid was found to be incorrect. Arrears totalling £56,826 had now been paid and the higher rate of allowance was being paid where appropriate. The Accounting Officer explained that the processing of Adult Dependant Allowances was still done manually and that no single cause for the errors had been identified. He stated that measures had been taken in recent years to help counteract this type of error but that the ultimate solution would involve setting up detailed information in relation to spouses on the Central Records System and/or the Pensions Systems.

(d) Payment of both Living Alone Allowance and Adult Dependant Allowance to pensioners.

11
20, 220
All 74 cases to which I drew attention were reviewed, 6 were found to be incorrectly receiving an Adult Dependant Allowance and 5 a Living Alone Allowance. The allowances had been stopped and the extent of overpayments was still being assessed although they were expected to be in the region of £20,000-£25,000 in total. The Accounting Officer put the overpayments down to clerical errors arising from lack of experience. He stated that periodic scans of the files along the lines of the audit exercise were being arranged to prevent a recurrence of undetected errors.

(e) Payment of Adult Dependant Allowance where the spouse was in receipt of a separate pension.

All 159 cases to which I drew attention had been reviewed and overpayments totalling £41,052 identified in four cases. The Accounting Officer stated that the root cause of these overpayments was that there were not, as yet, complete computerised facilities for dealing with dependants of pensioners but these would be provided as work on the Pension System progressed. In the meantime equivalent checks to the computer scans carried out by my staff would also be introduced.

Overpayments of Social Assistance and Social Insurance

54. I have been furnished with the following information regarding overpayments and recovery of Social Insurance and Social Assistance in 1989.

Social Insurance

Scheme	Overpayments recorded for recovery	Sums Recovered in cash	Sums withheld from current entitlements
	£	£	£
Disability Benefit	*1,724,255	150,438	254,913
Maternity Allowance	15,207	754	2,598
Unemployment Benefit	*1,077,971	78,876	242,711
Old Age (Contributory) Pension	128,037	25,633	17,346
Widow's (Contributory) Pension	38,732	7,750	11,804
Invalidity Pension	188,157	5,317	35,165
Retirement Pension	103,198	5,630	8,541
Death Grant	100	18	—
Deserted Wife's Benefit	66,652	40	5,409
Pay Related Benefit	123,230	14,185	29,249
	£3,465,539	£288,641	£607,736

* The following table gives details of the main reasons for the larger amounts of Social Insurance overpayments recorded in 1989.

	No. of Cases	£	£
Disability Benefit - Fraud Cases			
Working and claiming	582	542,895	
Other	609	79,129	
	1191		622,024
Disability Benefit - Non Fraud Cases			
Paid beyond entitlement	923	274,068	
Paid at incorrect rate	460	204,799	
Not qualified/entitled	445	313,282	
Not a dependant	324	175,658	
Other	589	134,424	
	2741		1,102,231
Total Disability Benefit overpayments			£1,724,255
Unemployment Benefit - Fraud Cases			
Not Unemployed	1797	475,757	
Not a dependant	185	165,908	
Other	747	136,829	
	2729		778,494
Unemployment Benefit - Non Fraud Cases			
Paid at incorrect rate	668	65,907	
Not qualified/entitled	626	79,319	
Not a dependant	517	77,981	
Other	634	76,270	
	2445		299,477
Total Unemployment Benefit overpayments			£1,077,971

Cumulative position at 31 December, 1989

	£	£
Overpayments not disposed of at 1 January, 1989		17,556,828
Overpayments recorded for recovery in 1989	3,465,539	
Less: Overpayments recorded in prior years cancelled in 1989	95,351	
		3,370,188
		20,927,016
Less: Sums recovered in cash	288,641	
Sums withheld from current entitlements	607,736	
		896,377
Overpayments not disposed of at 31 December, 1989		£20,030,639

162 individuals were prosecuted for irregularly obtaining or attempting to obtain benefits and convictions were secured in 154 cases. Of the £3,465,539 recorded for recovery in 1989 the Department attributed £1, 639,183 to fraud or suspected fraud by claimants.

Social Assistance

Scheme	Overpayments recorded for recovery £	Sums Recovered in cash £	Sums withheld from current entitlements £
Old Age and Blind Pensions (Non Contributory)	*1,421,500	757,738	54,554
Child Benefit	236 773	15,525	55,879
Unemployment Assistance	*2,688,408	79,454	247,460
Widows' and Orphans' Pensions (Non Contributory)	194,316	23,042	13,514
Unmarried Mothers' Allowances	*1,057,410	16, 266	142,732
Deserted Wives' Allowances	172,974	1,033	2,710
Prisoners' Wives' Allowances	37,181	—	3,091
Single Women's Allowances	4,183	111	135
Family Income Supplement	50,443	3,322	28,618
Free Electricity	5,990	165	292
Fuel Allowance	4,518	75	591
Rent Allowance	178	1,590	644
Special Equal Treatment	10,656	970	3,915
	<hr/> £5,884,530	<hr/> £899,291	<hr/> £554,135

* The following table gives details of the main reasons for the larger amounts of Social Assistance overpayments recorded in 1989.

Old Age and Blind Pensions - Fraud Cases

	£	£
Means not disclosed	281	1,222,267
Other	35	106,957
	<u>316</u>	<u>1,329,224</u>

Old Age and Blind Pensions - Non Fraud Cases

	394	92,276
Total Old Age and Blind Pensions overpayments		<u>£1,421,500</u>

Unemployment Assistance - Fraud Cases

Not unemployed	1845	705,837
Not capable of or available for work	434	242,629
Not a dependant	191	242,002
Not entitled	432	674,737
Means not disclosed	105	424,717
Other	55	82,995
	<u>3062</u>	<u>£2,372,917</u>

Unemployment Assistance - Non Fraud Cases

Not qualified/entitled	1060	133,580
Not a dependant	535	77,810
Paid at incorrect rate	448	52,861
Other	473	51,240
	<u>2516</u>	<u>315,491</u>
Total Unemployment Assistance overpayments		<u>£2,688,408</u>

Unmarried Mothers' Allowance - Fraud Cases

Payment after marriage	192	610,506
Cohabitation	28	106,467
Means not disclosed	75	100,401
Other	68	130,924
	<u>363</u>	<u>£948,298</u>

Unmarried Mothers' Allowance - Non Fraud Cases

	79	109,112
Total Unmarried Mothers' Allowances overpayments		<u>£1,057,410</u>

Cumulative position at 31 December, 1989

	£	£
Overpayments not disposed of at 1 January 1989		11,909,007
Overpayments recorded for recovery in 1989	5,884,530	
Less: Amounts recorded in prior years cancelled in 1989	<u>193,100</u>	<u>5,691,430</u>
		17,600,437
Less:		
Sums recovered in cash	899,291	
Sums withheld from current entitlements	554,135	
Amounts written off as irrecoverable	1,284,623	
Amounts charged to losses (Subhead Q)	<u>170,583</u>	<u>2,908,632</u>
Overpayments not disposed of at 31 December 1989		£14,691,805

107 individuals were prosecuted for irregularly obtaining or attempting to obtain assistance and convictions were secured in 100 cases. Of the £5,884,530 recorded for recovery in 1989, the Department attributed £4,881,031 to fraud or suspected fraud by claimants.

Aged Analysis of Overpayments

Year of recording of overpayments	<u>Amount Unrecovered</u>		Total
	<u>Social Insurance</u>	<u>Social Assistance</u>	
	£	£	£
1989	3,178,100	5,018,451	8,196,551
1988	3,743,911	4,627,284	8,371,195
1987	2,695,500	3,088,372	5,783,872
1986	2,024,957	1,113,955	3,138,912
Pre 1986	<u>8,388,171</u>	<u>843,743</u>	<u>9,231,914</u>
	20,030,639	14,691,805	34,722,444

Vote 42.—Health

Subhead J. 1.—Building, Equipping and Furnishing of Hospitals and other Health Facilities

55. In November 1979 the Minister for Health approved the seeking of tenders by the Eastern Health Board for the construction of a Youth Development Centre at the Central Mental Hospital, Dundrum. This unit was intended primarily for the custodial care of young people whose behaviour was likely to result in criminal proceedings against them. Tenders were received in January

1980 but curtailment of public expenditure resulted in the acceptance of the recommended tender of £1,198,290 being deferred and in July 1982, because of the lapse of time since the original tenders were received, approval was given to seek fresh tenders. The lowest tender of £1,664,458, subject to price variation and adjustment of provisional sums, was accepted and the project was completed in February 1986 at a final cost of £2,300,083 together with £333,941 for fees. On its completion the Eastern Health Board formally took over the premises.

The Government decided in January 1986 that the Centre, instead of being used for its intended purpose, should be transferred to the Department of Justice to alleviate problems relating to the medical needs of certain categories of the prison population. As this transfer had not taken place and as the Centre as a whole was not in use by March 1990 I asked the Accounting Officer why there had been a delay of more than four years in implementing the Government decision and when it was expected the unit would be brought into full use.

The Accounting Officer informed me that, at the time of the Government decision, it had been agreed that the unit would be made available to the prison service to enable it to cope with the growing number of prisoners with medical related problems. However, the Eastern Health Board which continued to be responsible by law for the administration of the Central Mental Hospital, had certain reservations about this course of action. Discussions involving the Departments of Health and Justice together with the Eastern Health Board had since resulted in agreement to follow instead the approach recommended by the Eastern Health Board in a policy document on the future operation of a national forensic service at the Central Mental Hospital. It is proposed to fund this development by the sale of surplus land at the Central Mental Hospital and by a reduction in running costs. These proposals are currently under examination by the Chief State Solicitor and the Attorney General and subject to legal clearance and a positive decision from Government, the new arrangements could begin to be put in place within three months.

The Accounting Officer informed me that the swimming pool and gymnasium are already in use for residents of the Central Mental Hospital.

He also told me that most of the increase in contract costs was attributable to wage and price variations allowable under the terms of the contract and that extra security related costs accounted for the major element of the remainder.

Local Government Auditors' Reports on the Audit of Health Boards

56. As provided by Section 28 of the Health Act, 1970 the accounts of each Health Board are audited by a Local Government Auditor appointed for that purpose by the Minister for Health after consultation with the Minister for the Environment. The Local Government Auditor, in accordance with Section 29 of the Act, appends an audit opinion or certificate to the Accounts which are then submitted to the Minister for Health who causes copies to be laid before each House of the Oireachtas. In addition, the Local Government Auditor prepares a detailed report drawing attention to any deficiencies or shortcomings in the Health Board's financial administration and management or to any other matters which he feels should be brought to the notice of the Minister for Health. This report is not presented to the Oireachtas with the accounts of the Health Board but is retained by the Minister and is intended to be used by the Department as

a basis for initiating any corrective action considered warranted in regard to the matters referred to in that report.

In November 1989, when examining the Appropriation Account of the Health Vote for 1987, the Committee of Public Accounts, being concerned that an adequate process of public accountability should operate in regard to Health Board expenditure, requested that copies of the detailed reports of the Local Government Auditors be made available to it annually and arrangements have been made to comply with this request. In addition, the Committee asked that I make arrangements to examine Health Board expenditure in as much detail as I saw fit and report my findings to the Committee.

In my audit of the Department's Appropriation Account the practice over many years has been to examine the detailed reports of the Local Government Auditors on the Health Boards which are made available to me by the Department of Health and to draw attention in my Report to Dáil Éireann to any aspects of these reports which I felt merited the attention of the Committee. I have now made further arrangements with the Department of Health to broaden the scope of this examination by agreement with that Department if, having examined the reports of the Local Government auditors, I consider this to be necessary but I have not yet undertaken any such examination.

To date only the detailed report of the Local Government Auditor relating to the Accounts of the Midland Health Board for the years 1987 and 1988 has been submitted directly to the Committee under the new arrangements. In this report the main issues raised were

(a) the existence of a cumulative excess of non-capital expenditure over Department of Health allocations amounting to £2,132,950 at 31 December 1988 of which £157,350 and £174,906 referred to 1987 and 1988 respectively.

(b) collection of arrears of Farmers' Health Contributions and Income Levies outstanding for several years had been only relatively successful. At 31 December, 1988 the Health Contributions and Levies outstanding were £568,626 and £595,685 respectively.

(c) doubts about the full collection of hospital charges. A bad debts provision of £90,797 was made in the 1988 accounts and a further provision could be necessary in 1989.

(d) in the matter of rents due by doctors for the use of Health Centres, an arrangement to offset amounts due against fees payable was applied to good effect in one part of the region but a similar procedure was not adopted elsewhere leaving substantial arrears uncollected - £50,000 approximately at 31 December, 1988.

The Department of Health has requested the Health Board's comments on the Local Government Auditor's report and is awaiting a reply. I will review the outcome of this correspondence.

P.L. McDONNELL,

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

2nd October, 1990

PROJECT AUDIT REPORTS

Relief for Investment in Corporate Trade Business Expansion Scheme	Page lxvii
---	---------------

Garda Radio Network	lxxvii
---------------------	--------

RELIEF FOR INVESTMENT IN CORPORATE TRADES

BUSINESS EXPANSION SCHEME

PROJECT AUDIT REPORT

Summary and Conclusions

This report sets out the results of an examination by the Office of the Comptroller and Auditor General of the operation of the Scheme of Relief for Investment in Corporate Trades otherwise known as the Business Expansion Scheme (BES). The scope of the examination was to establish whether procedures were in place which would evaluate the extent to which all the objectives of the scheme were being met and which would evaluate whether the financial cost of the scheme (estimated at £66.7m to 5 April 1990) can be regarded as a cost effective means of achieving the stated objectives to the extent that they may have been achieved.

In reporting on an examination such as this it is necessary to make certain references to some of the underlying policy decisions so that the issues raised can be seen in context. This should not be interpreted as in any way taking issue with such decisions or questioning the merits of the policy objectives. The questions which the report raises relate only to the attainment of those objectives, the costs incurred and accountability for those costs.

In this report the term "tax expenditure" is used to describe the cost to the Exchequer of granting the prescribed tax relief.

The scheme was introduced by the Finance Act, 1984 and is due to run until 5 April 1991. It provides income tax relief to qualifying individuals paying Irish income tax who invest in qualifying Irish companies. These companies include manufacturing and certain service companies, companies engaged in certain tourist traffic undertakings and shipping activities, special trading houses and certain types of plant cultivation. The scheme is part of the Government's industrial policy as published in the White Paper on Industrial Policy, 1984.

The examination looked at the evidence available to ascertain the extent to which the objectives of the scheme are being met. The objectives of the scheme are defined in general terms in the 1984 White Paper and in the relevant Finance Acts, 1984 to 1990 and perhaps can be best summarised as follows;

- to create or maintain employment and improve the productive base of the economy by providing tax incentives to taxpayers to invest in companies experiencing difficulty in raising capital for start up or expansion.

The examination revealed the absence of procedures which would be necessary in order to evaluate properly the success or otherwise of the scheme. The most notable weaknesses were:-

- 1) Although the objectives of the scheme were well defined in general terms, in practice the economic, financial and employment targets were not defined at all.
- 2) No procedures were in place to obtain feedback on the extent to which the scheme was meeting its objectives in terms of job creation or maintenance.
- 3) Information was not being compiled to evaluate the extent to which the scheme has been successful in terms of attracting equity capital into companies experiencing difficulty in raising capital for high risk undertakings and in terms of such companies achieving an increase in output.
- 4) No attempt was made to identify the cost of jobs maintained or created, an exercise which would appear to be essential in order to determine if value for money was being achieved in this respect.
- 5) There was no special policing of the scheme with regard to detecting a change of circumstance which might cause disqualification or withdrawal of relief.

Relief for Investment in Corporate Trades

Business Expansion Scheme

Project Audit Report

Background/Introduction.

The income tax system in Ireland has come to be used for two basic purposes, to raise revenue and to achieve other economic and social objectives. The setting up of the BES and its incorporation into income tax legislation was devised as a means of creating a fiscal environment in which the behaviour of taxpayers would be influenced in a way which would assist in the attainment of certain Government economic and industrial policy objectives. Taxpayers are encouraged to invest in certain companies where the investment carries a certain degree of risk, the incentive to the taxpayer being the provision of generous tax relief on such investments. The companies in turn are expected to achieve an increase in output and to create or maintain employment which would not otherwise have been created or maintained.

The legislation governing the BES provided that its duration be subject to a time limit. It was introduced by the Finance Act, 1984 and was originally intended to run until April 1987. The time limit was extended to April 1991 by the Finance Act, 1986. A review of the scheme was recently initiated by the Department of Finance. Because of the need to assess the extent of the macro-economic benefits derived from the scheme, as well as the more easily identifiable direct benefits, this is expected to be a complex exercise.

The scheme provides full income tax relief to qualifying individuals on the cost of purchased shares in qualifying Irish companies engaged in certain activities. A qualifying individual is a person who is resident in the State and has paid Irish income tax for the tax year for which he makes the claim, who subscribes for eligible shares in a qualifying company and who must not be connected with the company. The qualifying shares must be held by the investor for at least five years, otherwise some or all of the relief may be lost.

A qualifying company must be incorporated and resident in the State, may not be listed on the official list of any stock exchange, may have subsidiaries, provided they in turn are qualifying companies and must be engaged in a trade which qualifies for the 10% Corporation Tax rate for manufacturing companies or be providing services for which an Industrial Development Authority employment grant was made.

Originally the scheme applied only to investment in manufacturing companies and certain service companies grant-aided by the IDA. The Finance Act, 1987 extended the scope of the scheme to include certain tourist undertakings, shipping and special trading houses. The Finance Act, 1988 added certain types of plant cultivation to the qualifying activities and the Finance Act, 1990 brought the construction and leasing of advance factories promoted by community groups and internationally traded services grant aided by Shannon Free Airport

Development Company and Údarás na Gaeltachta within the ambit of the scheme.

At least 75% of the company's total income must derive from the qualifying trade. Individuals can either invest directly in the company or through a designated fund. In the former case there is a minimum limit of £200 and in both cases the maximum investment per individual taxpayer qualifying for relief is £25,000 per annum.

Objectives of the Scheme

The objectives of the scheme are defined in the 1984 White Paper on Industrial Policy and in the Finance Acts, 1984 to 1990.

Section 12 of the 1984 Finance Act sets out the relief available and subsection (1) (c) states that the investment in respect of which relief is claimed should be used

“(1) for the purposes of

- (i) enabling the company to, or enlarging its capacity to, undertake qualifying trading operations;
 - (ii) enabling the company to engage in, or assisting the company in, research and development, the acquisition of technological information and data, the development of new or existing products or services or the provision of new products or services;
 - (iii) enabling the company to identify new markets and to develop new and existing markets for its products and services or
 - (iv) enabling the company to increase its sales of products or provision of services and
- (2) with a view to the creation or maintenance of employment in the company”

The objectives of the scheme were also defined on a number of occasions in Dáil Éireann; viz.

- (a) “We have here a measure that has a very specific aim. We wish to ensure that that aim is achieved. It is an aim related directly to increasing employment and to improving the productive base of the economy....”

— Finance Bill, 1984, Second Stage.
Minister for Finance.

- (b) “The original intention was to encourage the provision of equity capital for high risk companies which offered the prospect of substantial gains to the economy in terms of output and jobs....”

— Finance Bill, 1989, Second Stage.
Minister for Finance.

It is clear therefore that the primary objective of the BES is to create a fiscal

environment through the use of tax reliefs which will encourage taxpayers to invest venture capital in certain sectors with a view to the expansion of output and the creation or maintenance of employment in the companies concerned.

The scheme's secondary objectives are varied and form part of the Government's policy of stimulating investment in indigenous industry through investing in unquoted Irish companies with the emphasis on providing a strong capital base and increasing the ratio of share capital to loan capital.

Programme Outturn

Since its introduction in 1984 the number of companies participating in the scheme has increased each year, with increases in investment and tax relief as a result. Statistics furnished by the Revenue Commissioners put overall investment in the scheme to 5 April 1990 at £125.6m with an estimated cost to the State in terms of tax relief of £66.7m. The statistics for each tax year are summarised at Figures 1A and 1B which indicate a substantial increase in investment for the years 1988/89 and 1989/90. For the four year period 1984/85 to 1987/88 the total investment by taxpayers was £22.1m, with no single investment in any company exceeding £1m. However, for the two years 1988/89 and 1989/90 the total invested amounted to £103.5m or 82% of the total investment to 5 April 1990, with nineteen companies each accounting for investments of £1m or more. The total amount invested in these nineteen companies amounted to £56.5m representing 45% of all investments to 5 April 1990.



Figure 1A
BES Investment 1984 to 1990

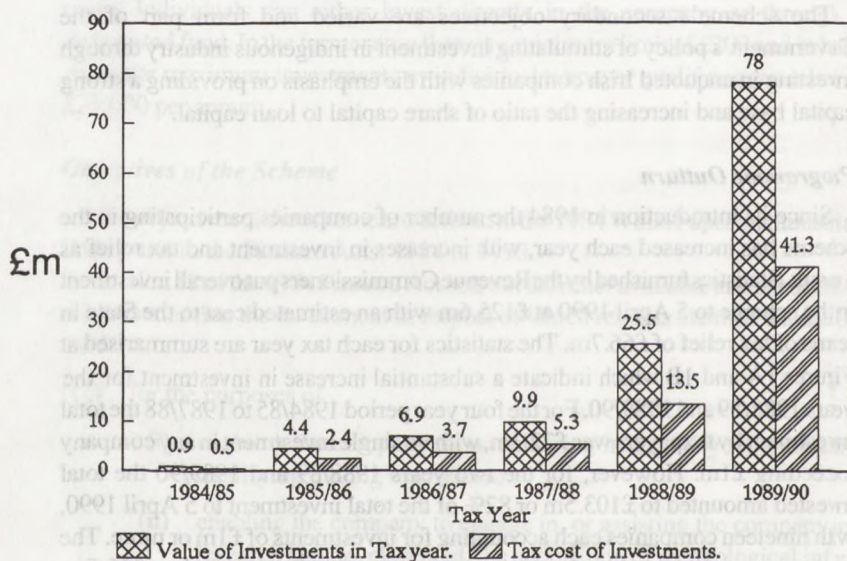


Figure 1B
Value of Investments 1984 to 1990

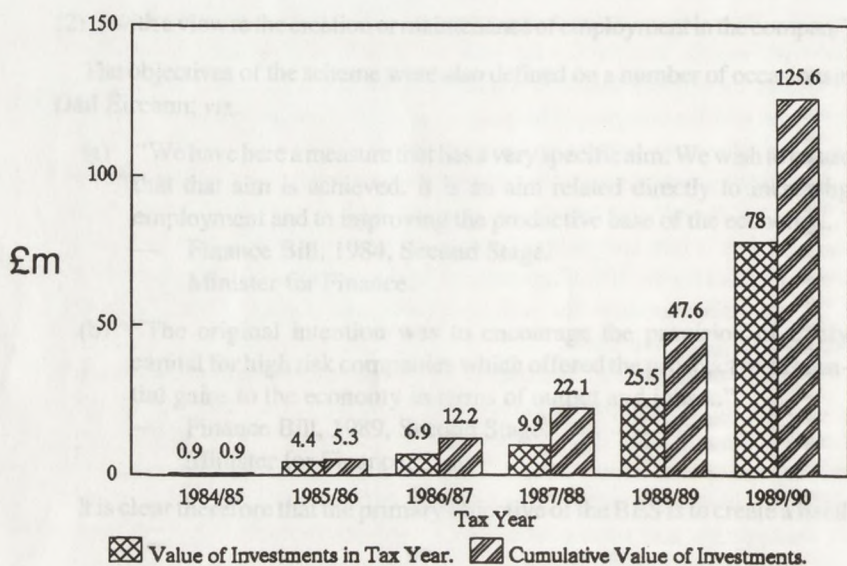
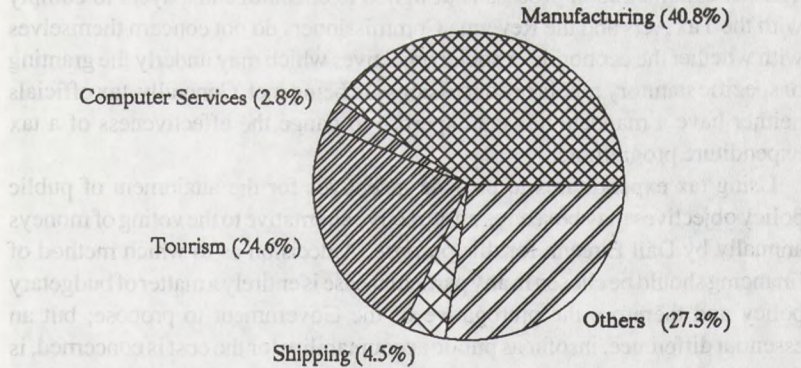


Figure 2 shows the investment by sector. It is noticeable that, while manufacturing companies constitute 75% of the total number of companies invested in, the total investment in such companies constitutes only 41% of overall total investment in monetary terms or an average investment of £95,000. In the case of tourism the reverse trend applies, 7% in numbers and 25% in monetary terms, or an average investment of £595,000. The most disproportionate is the single case in the finance/leasing sector in which investment totalled £23m.

Figure 2
Sectoral Breakdown of Investments
 6/4/84 to 5/4/90



<u>Economic Sector</u>	<u>No. of Investment Schemes</u>	<u>Amount</u>
Manufacturing	542	£51,250,000
Computer Services	33	£3,530,000
Tourism	52	£30,920,000
Shipping	5	£5,600,000
Others: Mushroom Propagation, etc.	39	£1,750,000
Fuel and Energy	5	£1,100,000
Civil Engineering	10	£550,000
Finance/Leasing	1	£23,000,000
Sundry	40	£7,900,000
	<u>727*</u>	<u>£125,600,000</u>

*Note: 584 companies participated during the period 6/4/1984 to 5/4/1990.
 Investment in some companies was made in a number of stages.

Tax Expenditure Programmes - Potential Drawbacks

When the taxation system is used to achieve certain objectives the two distinct purposes of the system, viz. raising revenue and securing economic and social

objectives are often at odds with each other and the criteria of equity, efficiency, and simplicity which are generally regarded as the characteristics of every sound revenue raising mechanism can be affected.

Tax expenditure programmes generally tend to spawn taxpayer induced avoidance mechanisms which were not intended or foreseen by the legislation. It is virtually impossible to eliminate such mechanisms, given the resources and expertise available to the private sector. This in turn gives rise to the need for anti-avoidance legislation but even this can create a climate of uncertainty and result in increased administrative costs.

It is interesting to note that the Commission on Taxation in its second report in 1984 recommended against the introduction of the BES but stated that, if implemented, the Commission regarded it as imperative that the relief should be tightly drawn to prevent tax avoidance.

The Revenue Commissioners are responsible for the administration of the tax legislation and for devising procedures to ensure compliance with that legislation. The tax administration process is designed to encourage taxpayers to comply with the Tax Acts and the Revenue Commissioners do not concern themselves with whether the economic or social objectives which may underly the granting of specific statutory reliefs or concessions are being met. Generally, tax officials neither have a mandate nor the expertise to gauge the effectiveness of a tax expenditure programme.

Using tax expenditures to provide incentives for the attainment of public policy objectives may be seen as an attractive alternative to the voting of moneys annually by Dáil Éireann for this purpose. A decision as to which method of financing should be chosen in any particular case is entirely a matter of budgetary policy and therefore the prerogative of the Government to propose; but an essential difference, insofar as public accountability for the cost is concerned, is that there is a transparency about the cost of schemes financed by direct expenditure, whereas the cost of schemes financed by tax expenditures is not systematically recorded and is not reported to Dáil Éireann. Neither is the cost to the Exchequer subject to annual approval by Dáil Éireann and, once the scheme is put in place, its cost becomes open ended and the total amount of revenue foregone depends on how taxpayers respond. If taxpayer response is greater than envisaged the cost to the Exchequer will be greater than anticipated. Because costs are hard to monitor it is difficult to exercise any degree of restraint over the overall costs of the scheme. It can therefore be argued that the same criteria should apply to tax expenditures as would be applied to direct State expenditure and that mechanisms should be put in place which systematically measure and record the cost of schemes financed by tax expenditures and which evaluate the economy, efficiency and effectiveness of such expenditures and report on them to Dáil Éireann.

In the case of BES, qualifying taxpayers whose investments comply with the terms of the scheme are entitled to full tax relief on their investments. While the amount on which each individual taxpayer may claim relief is limited to £25,000 per annum and, since April 1989, the maximum amount qualifying for relief in any one company is set at £2.5m, nevertheless, there is no overall limit on the global amount which may be invested.

*See Note
Reform*

Findings

In the light of the scale and pattern of investments identified during the examination and the lack of reliable substantive information on the performance of the undertakings invested in, it appeared that the most critical value for money consideration associated with the BES tax expenditure programme was that large amounts of tax may have been foregone with little net gain in terms of job creation or maintenance. In this regard the 1984 Government White Paper on Industrial Policy, of which the BES is an integral part, envisaged that there would be effective quantification of both costs and benefits for accurately measuring the success of the BES in implementing this policy. No such exercise has been carried out. Another consideration which should not be lost sight of is that a direct consequence of the BES as it developed was that the relative share of this type of State aid going to the various sectors of the economy was to a very large extent being dictated by investment advisers and fund managers rather than by the Government.

The main weaknesses revealed by the examination were:

- 1) While the general objectives of the scheme were clearly defined no related financial cost or employment/economic targets were set.
- 2) There were no operational procedures in place to obtain feedback on the extent to which the scheme was meeting its objectives in terms of job creation or maintenance. The Revenue Commissioners procedures merely required the investment to be for a qualifying purpose as defined by the legislation. There was no requirement for participating companies to indicate the number of jobs being maintained or created and, even when unsolicited forecasts were made by applicant companies, there was no follow up by the Revenue Commissioners or any other agency to evaluate the company's subsequent employment performance. Furthermore, in certain individual companies examined, where substantial investments took place and tax relief was granted, there was no evidence of any meaningful contribution to employment. The most notable example related to a total investment of £23m made in March/April 1989 in one new company which, from information obtained from the Revenue Commissioners' PAYE computer file, produced seven jobs. At the top rate of income tax, which is the one most likely to apply to BES investors, the revenue foregone in this case would amount to £13m.
- 3) No procedures were in place to compile relevant information with a view to evaluating the extent to which the scheme was successful in terms of attracting equity capital into companies for high risk undertakings or in terms of increasing output. Furthermore, an essential ingredient of the scheme, i.e. that there should be an element of risk in the investment, was rendered largely meaningless by the devising of schemes incorporating a "put option" which guaranteed no loss to investors on their original investment after the minimum five year period. When the scheme was extended in 1987 to cover certain tourist and shipping activities, undertakings in these sectors tended to be asset backed. Financial institutions and fund managers promoted the low risk associated with investing in such undertakings and provided guarantees to the investors.

Effectively such guarantees were straightforward agreements to buy back the shares at par value irrespective of their market value. This practice was later outlawed by Section 9(d) of the Finance Act, 1989 which provided that no arrangement could be entered into where, on the execution of an option, the shares could be purchased by or bought back from the investors at anything other than the market value at the time. Despite these provisions, investment agents developed ways of effectively giving guarantees which were accepted as complying with Section 9 (d) involving the provision of finance by financial institutions to non-trading holding companies in such a way as to leave the investor at no risk of loss on the sale of his shares. Sections 11 and 34 of the Finance Act, 1990 effectively closed the known loopholes.

4) No procedures were in place to establish the number of jobs maintained or created and therefore the cost per job in terms of the amount of tax relief granted is not known. In the absence of such information it is impossible to determine the cost effectiveness of the scheme in terms of alternatives such as employment grants or indeed for comparison with the cost of jobs created by State agencies such as the IDA, SFADCO and Údarás na Gaeltachta and, consequently, the question of whether value for money was obtained in this respect must remain unanswered. Additionally, it is also likely that the job creation costs computed by such agencies may have been understated since many BES participant companies were also receiving employment incentive grants from these agencies.

5) In common with tax legislation generally, the provisions of the scheme put the onus on companies and individuals to inform the Revenue Commissioners of any change in circumstances which might give rise to disqualification or withdrawal of relief. However, apart from the normal control measures which the Revenue Commissioners apply to tax reliefs generally, there was no special policing of the scheme with regard to detecting a change of circumstance which might cause disqualification or withdrawal of relief.

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

2nd October, 1990.

GARDA RADIO NETWORK

PROJECT AUDIT REPORT

Summary and Conclusions

This report records the results of an audit examination of the project for the provision of a national radio network for the Garda Síochána. Work on planning started in 1978 and a technical committee, the Radio Advisory Committee was set up to advise the Department in relation to the project and ultimately supervised its implementation. It was decided to design a system which would be tailor-made to meet the needs of the Garda Síochána. The original cost indication for the project was £3 - £5m while the system was expected to be largely operational by about mid-1981. The new radio network became operational outside Dublin in 1985 and in the Dublin Metropolitan Area in 1989. The cost of the project to the end of 1989 was £24,692,000. The estimated cost to completion is £30m. The audit examination sought to determine whether, in implementing the project, there had been due regard to the need to get value for money and no waste of public money or inadequate financial control.

The report accepts the conclusion that by and large the project has delivered a modern communications network geared to the needs of the Garda Síochána and is operating satisfactorily. The outstanding final phase of the project should give full functionality to the network.

However, the report, to which is appended, *verbatim*, the Department of Justice response of 25 October 1990 to the audit findings, raises questions about the adequacy or otherwise of the procedures in operation to control the planning, cost and implementation of the radio network project. Specifically,

- There was a failure to produce a realistic overall cost budget for the project.
- There were uncertainties as to what the initial cost indication of £3 - £5m represented in terms of the scope of the project.
- There was no evidence of a master plan to co-ordinate the various elements of the project with a view to their completion within a prescribed timescale.
- The estimated completion cost went from £20m to £30m in an eighteen month period and during that interval, the projected completion date was extended by a further two years.
- Budgetary control liaison with the Department of Finance did not operate smoothly - the unexpected Department of Justice demand for £6.4m in 1988 when the Department of Finance were anticipating a request for £1m bears this out.

The Department of Justice feels that this report does not reflect adequately the

overwhelmingly positive aspects of what has been achieved in this project and takes issue with its findings.

The Department states that at the outset of the project there would not have been a complete appreciation of what was involved in meeting the communications needs of the Garda Síochána nor would it be reasonable to expect that there should have been. It was only possible to envisage the technical possibilities at the time. The Department rejects the suggestion that it would have been useful to cost the provision of an 'off-the-shelf' option and contends that there was in reality no such option bearing in mind that the Garda Síochána is a uniquely organised national police force. It seemed, however, that since at least one such proposal had been received and since other police forces had radio networks in place which could be potential models, there might be alternatives worth exploring. In these circumstances the costing of such alternatives, even if they were not ultimately proceeded with, would have served as a benchmark against which project costs could be judged. The net result of not having a realistic cost plan in any major capital project is that a pay-as-you-go approach renders it impossible to make meaningful attempts at overall project cost control.

The Department suggests that criticism regarding the failure to set an accurate timescale for the project ignored the complexity of the project and the number of different aspects involved. It contends that the project proceeded as speedily as possible, within the unavoidable constraints imposed by the funding provided and the staff resources at any given time and that no other feasible way of carrying out the necessary programme of work would have completed it in a shorter time-span. It is acknowledged that the complexity of the project and the constraints cited were significant factors but these, *per se*, do not obviate the need to draw up a plan, in accordance with both the prescribed public sector guidelines and the best commercial practice, which clearly shows the interdependencies of the various elements of the project and their related start and finish checkpoints. Otherwise there is no guarantee that slippage in project implementation will be identified and addressed in a timely manner.

In comparing the actual cost of the original project against the original cost indication the Department stresses the need to compare like with like and to express costs in same year terms. This is not disputed, but it is necessary to point out the futility of such an exercise when there is no clear evidence of what the original cost indication covered. On the question of final costs, the Department referred to the fact that the Department of Finance had now, retrospectively, carried out such an examination which concluded that the cost of the project, excluding the initial complement of personal and mobile radios and the later additions to the project, would represent £5m in 1979 terms as against the estimated cost at the time of £3 - £5m. It must be pointed out that the validity of this conclusion is questionable as it depends on regarding the once-off purchase of such radios at a cost of £5.5m as ongoing non-capital expenditure and therefore excluding an essential component of the system from the original indication of cost.

The report does not suggest that the public interest demanded anything other than that the Garda Síochána should be provided with the communications

system that it needed to operate effectively nor that anything other than such a system has been put in place. It is also acknowledged that in order to achieve this the Department of Justice had available to it through the Radio Advisory Committee eminent and experienced professionals in the field of communications technology who gave their services on a voluntary basis. However the report does suggest that these considerations do not override the need for the Department itself to have put in place the elements of a structured project management system and to follow cost monitoring and cost control procedures generally accepted as being essential in the execution of major capital projects.

Garda Radio Network

Project Audit Report

Requirement for new Radio Network

In 1978, at the request of the Garda Síochána, the Department of Justice reactivated proposals for the provision of an effective national radio network for the Garda Síochána which had previously been under consideration in the period 1970-1975. The Garda request had drawn attention to serious deficiencies in the existing Garda communications system, *e.g.* the level of coverage was adequate only in a limited number of areas and was totally unacceptable in many areas, particularly in the west and south of the country, and had detailed further reasons why a new national plan for radio communications was required:-

- growth in the current system (4,000 units of radio from 1,000 units 10 years previously) which had put pressure on existing facilities, *e.g.* available channels, aerials, and radio section in Garda HQ;
- the current system consisted of a large number of independent systems which were not linked up;
- the radio system in Dublin was losing efficiency and was approaching obsolescence.

Departmental Approach and Project Planning

There were two possible approaches to meeting the defined Garda requirement for a new radio network:-

- seeking proposals from a number of potential suppliers and then selecting a firm which would offer a solution to Garda requirements (most likely by adapting a design from a similar project completed elsewhere) and would supply and install a ready-made system “off-the-shelf”;
- setting out from scratch to design a totally new system exactly meeting the technical, organisational and geographic requirements of the Garda Síochána and subsequently seeking tenders for the supply (and possibly installation) of the equipment required, *i.e.* a “customised system”.

The initial approach of the Department in 1978 through a reconstituted working party comprising representatives of the Department of Justice, the Department of the Public Service and the Garda Síochána was to invite seven firms specialising in the provision of radio systems to submit preliminary proposals. One was received and at least one other was expected. The intention was

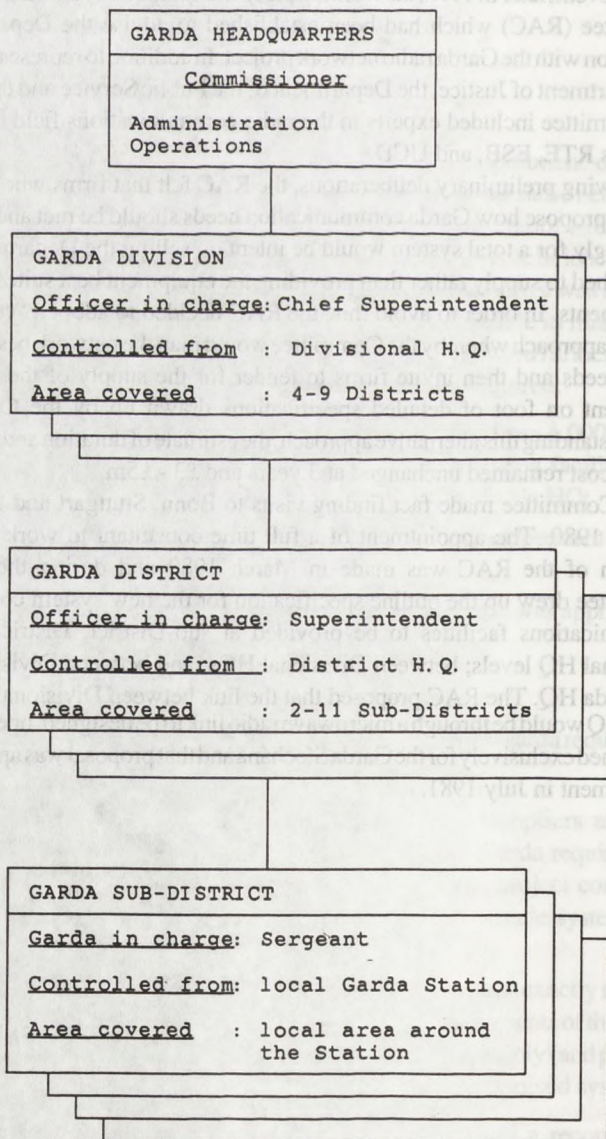
that when the proposals had been examined, a selected firm or firms would be invited to submit detailed plans and costings for their proposed system. The Department envisaged a timescale of 3 years to complete installation with the end of 1981 as the target date. At that stage the Department did not consider that the final cost of providing a radio network could be estimated with any accuracy but felt that all the indications were that it could cost in the region of £3-£5m.

In the event, later in 1978, the working party was replaced by a Radio Advisory Committee (RAC) which had been established to advise the Department in connection with the Garda radio network project. In addition to representatives of the Department of Justice, the Department of the Public Service and the Gardaí, the Committee included experts in the radio communications field from such bodies as RTE, ESB, and UCD.

Following preliminary deliberations, the RAC felt that firms who would be asked to propose how Garda communication needs should be met and to tender accordingly for a total system would be intent on selling the Department what they wished to supply rather than providing the equipment best suited to Garda requirements. In order to avoid this, the RAC decided to adopt a "customised system" approach whereby the Committee would plan the network best suited to Garda needs and then invite firms to tender for the supply of the necessary equipment on foot of detailed specifications drawn up by the Committee. Notwithstanding this alternative approach, the estimate of duration and indication of final cost remained unchanged at 3 years and £3 - £5m.

The Committee made fact finding visits to Bonn, Stuttgart and London in January 1980. The appointment of a full time consultant to work under the direction of the RAC was made in March 1980 and during the year the Committee drew up the outline specification for the new system covering the communications facilities to be provided at sub-District, District HQ and Divisional HQ levels; between Divisional HQs; and between Divisional HQs and Garda HQ. The RAC proposed that the link between Divisional HQs and Garda HQ would be through a microwave radio link to be designed, operated, and maintained exclusively for the Garda Síochána and that proposal was approved by Government in July 1981.

GARDA COMMAND STRUCTURE



Project Objectives

The project objectives were defined in general terms as the need to meet the Garda requirement for a modern efficient radio network. The operational requirements specified by the Garda Síochána included:-

- two-way radio communications between a Divisional HQ and all patrol cars within the Division;
- two-way radio communications between a Divisional HQ and each of its District HQs;
- two-way radio communications between each District HQ and its patrol cars throughout the entire District;
- two-way radio communications between mobiles in the same locality within the Division;
- two-way radio communications essential between adjacent Divisional HQs and, if possible, between all Divisional HQs;
- provision to be made for the integration of personal radios into the Divisional system;
- the network to be sufficiently flexible to allow for modifications to suit changing conditions.

Project Implementation

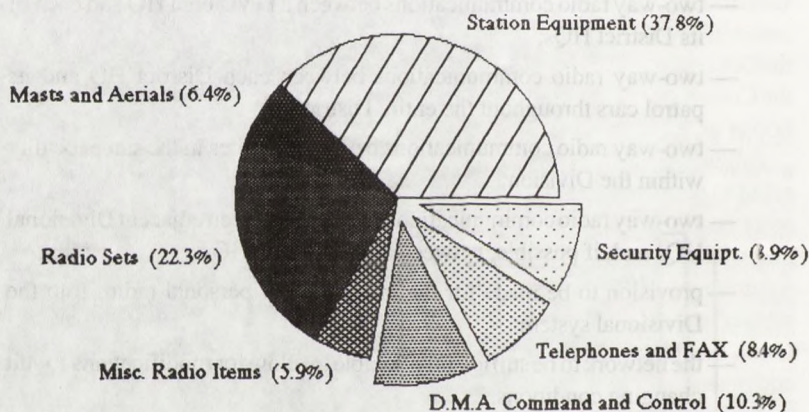
The Garda Radio Network project was to be implemented in three phases

- a Provincial Radio Network covering the 18 Garda Divisions outside the Dublin Metropolitan Area (DMA);
- a DMA system covering the 5 Garda Divisions in Dublin;
- a National Microwave Network providing a communications link between one Division and another and between all Divisions and Garda HQ.

The detailed specification for the Provincial Network was approved by the RAC in March 1981, contracts for the equipment to be installed in stations were placed in mid-1982 and the Network was operational from November 1985. Each of the 18 Divisional HQs, 90 District HQs and 551 other stations was equipped with base radio sets, masts and aerials. Cars and motor-cycles were fitted with radio sets and each station was supplied with personal radio sets (walkie-talkies) to equip all Gardaí on foot-patrol duty.

Detailed specifications for the DMA radio network were issued in October 1983 and a contract for equipping a single DMA control centre (the main difference between the DMA system and the Provincial system) and the 43 DMA Garda stations was placed in April 1985. Installation was completed in May 1988 and, following the transfer of staff from Dublin Castle to the new control room, the new DMA radio network went live in April 1989. With the exception of the central control room, the equipment supplied was similar to that in the Provincial system.

The final element of the network which would complete the countrywide communications system, i.e. the microwave radio link, was deferred by the Government in 1988 and is currently under review.



The “exploded” slices denote aspects of Garda communications outside the original parameters of the project.

From its inception in 1978 to advise on radio communications, the role of the RAC widened beyond the strict limits of the Radio Project into other aspects of Garda communications and the parameters of the project were extended to include:-

- DMA “command and control” system;
- modernisation of Garda telephone facilities and provision of FAX machines;
- scrambler and security equipment.

The specification for a computerised “command and control” system for the DMA which would be integrated with the radio network and would record and give a priority to all reported incidents in the DMA and allocate available Garda resources accordingly was issued in May 1984. The contract was placed in September 1986 and the system was operational from July 1989.

New Private Automatic Branch Exchanges (PABXs) were installed in 1988 at Divisional and District HQs outside the DMA to replace the existing mixture of old manual exchanges and a large number of direct lines. In addition, call monitoring facilities were installed to enable Garda telephone usage to be

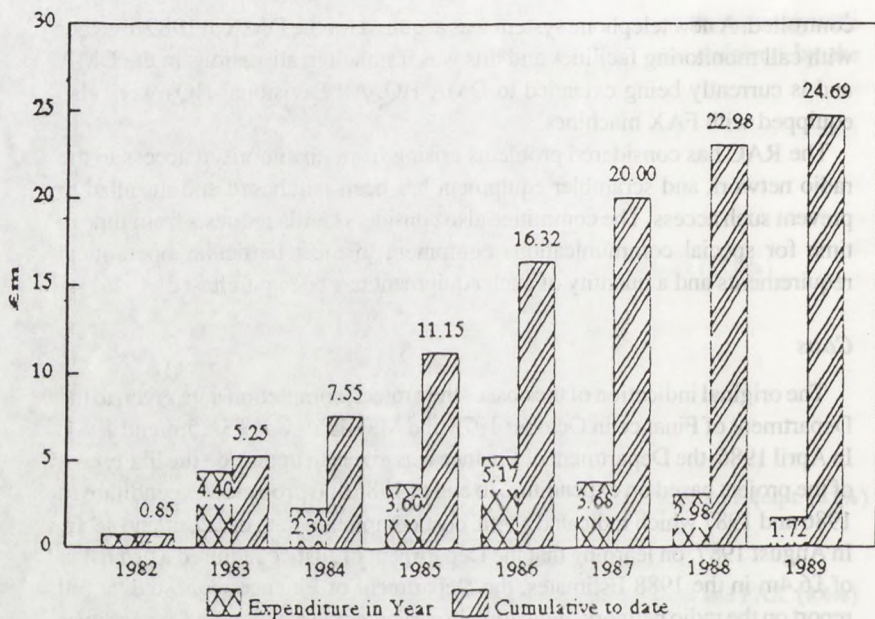
controlled. A new telephone system was acquired for the DMA in 1989 together with call monitoring facilities and this was installed in all stations in the DMA and is currently being extended to DMA HQ. All Divisional HQs were also equipped with FAX machines.

The RAC has considered problems arising from unauthorised access to the radio network and scrambler equipment has been purchased and installed to prevent such access. The committee also considers Garda requests from time to time for special communications equipment to meet particular operational requirements and a quantity of such equipment has been purchased.

Costs

The original indication of the cost of the project /completion date given to the Department of Finance in October 1978 and May 1979 was £3-£5m/end 1981. In April 1986, the Department of Finance was given an update on the likely cost of the project based on expenditure to end of 1985 and projected expenditure in 1986 and 1987 which indicated a total cost/completion date of £20m/end 1987. In August 1987, on learning that the Department of Justice required a provision of £6.4m in the 1988 Estimates, the Department of Finance requested "a full report on the radio network, indicating in particular the extent of the expenditure overruns which had already occurred and any further overruns expected". The Department of Justice reply of September 1987 indicated that the estimated cost of the completed network would be £30m and a completion date of approximately the end of 1989.

Arising from its review of the 1988 Estimates in September 1987, the Government requested a full review of expenditure to date on the Garda National Communications Network and the necessity for the further expenditure proposed. The Department of Finance directed that, pending the outcome of the review, further contractual commitments be kept to a minimum and that, in particular, no contracts be entered into that would commit the Government to funding the microwave network. The Department of Justice response in May 1988 described the Garda Communications System before the project commenced, the upgrading that had taken place and the work that remained to be done, and gave details of expenditure to the end of 1987 of £20m, of contractual commitments in 1988 of £1.92m and of further expenditure required of £6.4m - £7.4m giving an estimated total cost of £28.32m - £29.32m. In its July 1988 review of spending programmes for 1989, the Government approved an expenditure reduction of £1.92m on the Garda communications network programme by deferring commencement of the proposed microwave network and by phasing completion of the balance of the programme over 1989 and 1990.



Total expenditure on the project up to 31 December 1989 amounted to £24.692m and has been charged to Subhead H.1.- Radio Equipment (Capital) of the Garda Vote. This expenditure can be apportioned between the various elements of the project as follows:-

Station equipment-Provincial Network	£6.000m
Station equipment-DMA Network	£3.337m
Masts and aerials	£1.558m
Personal radios (handsets)	£4.421m
Mobile radio sets (cars and motor cycles)	£1.076m
Misc. radio items (<i>e.g.</i> spares, test equipment)	£1.457m
DMA Command and Control system	£2.551m
Telephone systems and FAX machines	£2.074m
Radio Scrambler Equipment	£0.473m
Other radio-based security equipment	£1.715m

The Department of Finance has recently expressed the view that the expenditure totalling £6.954m incurred on Personal Radios (£4.421m), Mobile Radio Sets (£1.076m) and Spares, Test Equipment etc. (£1.457m) can be classified as "on-going costs" and therefore excluded from the original estimation of costs, together with items such as DMA Command and Control System, Telephones and FAX and Security Equipment, which were additional to the original radio project. While no evidence was available during the course of the examination as to what components of the radio network system were expected to be put in

place for the £3 - £5m, the Department was of the opinion that the only expenditure which should be viewed against the original estimation of cost of the radio network of £3 - £5m was that relating to Station Equipment-Provincial Network (£6.000m), Station Equipment-DMA Network (£3.337m) and Masts and Aerials (£1.588m) totalling £10.925m which the Department considered to be the equivalent of £5m in 1979 terms.

The files of the Department of Justice indicated that the personal and mobile radio sets and spares were part and parcel of the once-off capital expenditure on the Radio Network project.

Current Developments

In 1988, work had commenced on the development of the Government Telecommunications Network (GTN) which was intended to provide an efficient and cost-effective countrywide telecommunications infrastructure for the Civil Service, particularly in light of the decentralisation programme. This project is being carried out by the Central Information Technology Services Division of the Department of Finance which suggested that consideration should be given to the possibility of meeting Garda communications needs through the GTN rather than through the provision of a separate microwave radio network operated and maintained exclusively for the Garda Síochána as proposed by the Department of Justice. A Government decision of July 1989 relating to the 1990 Estimates directed that the Minister for Justice, in consultation with the Minister for Finance, present to the Government a detailed expert assessment of the costs of introducing a separate microwave system for the Garda communications network vis a vis the costs of accommodating additional Garda communications requirements within the GTN. These costings are being prepared at present.

Assessment of Operation of new System

Both the Department of Justice and the Garda Síochána have indicated satisfaction with the portion of the system now in operation. In response to the Government request for a review of expenditure to date on the project, the Department of Justice informed the Department of Finance in May 1988 that "excellent value for money had been achieved for expenditure on the Network" and stated that the Gardaí would shortly have a first class communications system which would allow "instantaneous contact with each operational member and much improved management and deployment of manpower in the field" and also stated that "an improvement in productivity of 1.5% per member would more than pay for the system".

In regard to the elements of the project which had been implemented, a survey of Garda Divisional Officers outside the DMA carried out by Garda HQ at the end of 1989 indicated overall satisfaction with the provincial radio network. But it was felt that sufficient time had not elapsed since its introduction in regard to the DMA network to allow an objective evaluation to be made of that system.

In response to a Dáil question in June 1990, the Minister for Justice expressed his satisfaction with the DMA command and control system which he described as a "completely up-to-date state-of-the-art police communications system"

which had been “planned and tailor-made, in consultation with a wide range of Garda managers, to meet the very precisely defined needs of the Force”.

The absence of the national microwave network is regarded by the Department of Justice as a serious deficiency as the Garda Radio Network was planned and designed on the basis that the microwave network would link all Divisions with each other and with Garda HQ in Dublin. The Department believes that the absence of such a link places Garda HQ at a serious disadvantage in controlling nationwide operations or major operations in Divisions not adjacent to Dublin.

The DMA command and control system, which has been operational from July 1989, has not yet been certified as satisfactory under the terms of the contract due to a number of minor problems which remain unresolved. Retentions of £20,000 have been withheld since July 1989.

While the Garda HQ survey of the Provincial network indicated overall satisfaction, it also revealed a low level of usage of Divisional radio equipment for the distribution of 999 calls or as an inter-Divisional link. This equipment was installed in the Divisional HQs outside of the DMA in 1984/85 at a cost of £0.75m and enables all resources in a Division to be controlled from Divisional HQ particularly in the event of incidents which affect more than one District in a Division. The equipment was also intended for use with the deferred national microwave network.

Audit Approach

While the expenditure on some of the contracts making up this project was examined during the course of the regular annual audit of Vote expenditure over the period of the project, this examination of the total project, rather than the audit scrutiny of each constituent contract or payment, is designed to try to ascertain whether, in implementing the policy decision to have a modern efficient and effective Garda radio network, there has been due regard to the need to get maximum value for money and no waste of public money or inadequate financial control.

In a project audit such as this, the areas attracting particular scrutiny would be:-

- the firmness of the original objectives and time and cost targets;
- the ongoing monitoring and control of the project from the quality, timescale and expenditure viewpoints;
- reasons for any major delays;
- changes from or additions to the original project;
- quality of the final product, and its use to maximum potential;
- final cost and any cost overruns arising.

Most of these aspects are adverted to in the Department of Finance Circular 1/83 which defines the procedures to be followed in the management and execution of public sector capital projects. The stated purpose of this circular, issued in March 1983, was to avoid the recurrence of instances where the procedures followed proved to be defective resulting in considerable cost overruns and a grossly inadequate return on the total investments involved. This

circular prescribed that the procedures to be followed before the placing of major contracts include the carrying out of a preliminary survey, detailed appraisal and costing of all options (taking account of inflation) and the setting of cost limits for the project. Instructions to Departments were intended to ensure that, once contracts were placed, the project was completed on time and within budget. To achieve this, a cost control/supervising committee was to be set up in the case of major once-off projects with a value in excess of £10m in addition to the normal provision for managerial and technical supervision, and quarterly reports were to be made on project costs and viability together with a special report in the event of adverse developments, and design changes and time extensions were to be discouraged.

Conclusions

While the Department of Justice and the RAC would appear to have succeeded in their objective of providing the Garda Síochána with a modern effective radio network, with the exception of the Divisional HQs/Garda HQ microwave link, other aspects of the project — in particular the greatly increased estimated final cost of £30m and the long project implementation period of over 10 years — were less satisfactory.

A substantial part of the growth from the original indication of cost can be explained by inflation and by the extension of the parameters of the project during the implementation period. However, it seems reasonable to suggest that these two factors may not be the full explanation of how, in a period of 18 months, the projected cost/completion date went from £20m/December 1987 to £30m/December 1989, and that slippage - which can to some extent be masked in a situation where extras are a feature of the project - may have been a significant factor.

The audit revealed shortcomings in the planning, controlling and monitoring procedures employed for this major capital project. Specifically, the absence of in-depth planning was manifested in the failure to cost the project, to set a realistic timescale for completion, and to cost the alternative "off-the-shelf" option. This is in marked contrast with the standard of planning and monitoring specified in the Department of Finance Circular 1/83 and can also be viewed against the thorough analysis of the microwave proposal sought in 1989, at which stage, however, the major portion of the project had been completed. An equally significant factor was the apparent lack of a structured process for monitoring and controlling the project as indicated by the growth in final estimated cost, the lengthening completion date, and the failure to set up a cost control/supervising committee as set out in Circular 1/83 although the project had quickly attained a value in excess of the £10m guideline.

While the Department of Finance has a general supervisory function over public expenditure, it appeared that adequate control may not have been exercised in this instance in that:

- sanction was given for the project even though the Department of Justice had stated that no accurate estimate of final cost had been prepared;

- a cost control/supervising committee was not insisted on from March 1983;
- there seems to have been no reaction by the Department of Finance in the period 1982-1987 to the original cost indication of £3-£5m growing to £20m.

In this regard, there appeared to be some shortcomings in the level of communication between the Department of Finance and the Department of Justice in relation to the ongoing budgetary control of the project. The Department of Finance request for a full report on the project was only made in August 1987 when, instead of receiving an anticipated 1988 Estimate demand from the Department of Justice for a residual amount of £1m in respect of completion costs, that Department submitted a 1988 Estimate demand of £6.4m. The response to the request for a full report indicated that the final cost would be close to £30m.

The Minister for Justice, the Department, and the Garda Síochána have indicated satisfaction with the elements of the network now in operation and to that extent the objective of the project has been achieved. However, until the deficiency relating to communications between Garda HQ and Divisional HQs is resolved either by a microwave network or by the GTN, full value is not being obtained for the investment currently standing at £24.692m.

The failure to cost the alternative options and to prepare a detailed cost budget has resulted in the absence of a firm basis for comparison but the growth of the original cost indication of £3-£5m to £30m, even allowing for inflation and the extended scope of the project, and in particular the increase of £10m in the estimated final cost between April 1986 and September 1987, together with the delay in completion of the project makes it difficult to state with confidence that the project has been implemented with full regard for economy and that the best value has been achieved for the resources expended to date.

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

26th October, 1990.

DEPARTMENT OF JUSTICE RESPONSE

The report contains a number of criticisms, explicit or implied which, it is contended are totally unfounded. It is stated that:

"The audit revealed shortcomings in the planning, controlling and monitoring procedures employed for this major capital project. Specifically, the absence of in-depth planning was manifested in the failure to cost the project, to set a realistic timescale for completion, and to cost the alternative "off-the-shelf" option."

The component parts of this general criticism are identified as follows:

- (i) the failure to cost the alternative "off-the-shelf" option
- (ii) the absence of in-depth planning
- (iii) the failure to set a realistic timescale for completion
- (iv) the apparent lack of a structured process for monitoring and controlling the project and
- (v) the growth in cost

The following comments relate to these separate criticisms:

The failure to cost the alternative "off-the-shelf" option

The report refers to "two possible approaches" to providing the Garda network, one being the ready-made system "off-the-shelf". The report infers that the Radio Advisory Committee (RAC) opted for a "tailor-made" system designed specifically to meet Garda needs, without fully considering the "off-the-shelf" option. In fact there is and was no such option. The design of any two systems will be different in terms both of client requirements and of the nature and extent of terrain to be covered. Specific planning and equipment specification must be done for each individual system. The Garda system, in particular, had to cater for a Force organised on a unique basis - a National Force, covering cities, towns and extensive rural areas, deployed in over 700 Garda Stations organised in a specific Divisional and District structure. Its communication needs are dictated by this organisation structure as well by the special needs of border areas and of specialist force units. "Adapting a design from a similar project completed elsewhere", as the report suggests, was not a feasible option. The amount of adaptation necessary would be so radical as to amount to a new design; adaptation of a system designed for different circumstances would involve acceptance of less than totally suitable features, without any assurance of less cost and acceptance of a system which did not fully meet Garda requirements, even at a possibly reduced cost, was not an option. In this connection, however, the point must be made that the "tailor-made" system provided for the Gardaí was not in any way enhanced by any inessential elements or frills. The report makes no suggestion of this nature, nor indeed should it. The system provided represents no more and no less than the Gardaí require, it meets the requisite

Statement rather than a reasoned conclusion

standards of technology and reliability, it is adaptable to the foreseeable future needs of the Force and it has been obtained on the most cost effective terms available.

The absence of in-depth planning

This criticism is totally unwarranted. The remit of the RAC was to provide a Garda communications network to meet the specific needs of the Force. This required the Force to consider and define in operational terms its communication needs and to make them known to the RAC. It required too that the RAC should advise the Force on the technological capabilities that existed and their possible relevance to Garda needs. The RAC proceeded to the formulation of solutions to meet Garda needs only following extensive dialogue with Garda managers, in the course of which numerous ideas were proposed and discussed. The RAC, during this planning phase, also visited other police forces to study the communications systems employed. Considerable time was devoted to this crucial initial planning stage which, naturally, extended the time scale for completion of the project. The report contains no acknowledgement that this stage took place and makes no allowance for it in its criticism relating to the project timescale.

The failure to set a realistic timescale for completion

when it came to defend this was regarded as part of the on-going operational cost rather than once-off capital cost!!!

This criticism appears to ignore the complexity of the project and the number of different aspects involved. It involved the provision of suitable accommodation, power supplies, aerial masts, etc. at some 700 Garda stations throughout the Country and the fitting out of all Garda vehicles with the requisite equipment. It involved the selection of remote sites for relay broadcasting at various places and the installation there, in suitable accommodation, of the necessary equipment. It involved the recruitment of additional Garda Radio technician staff and the re-organisation of the Garda Technical Staff structure - this staff performed all radio installation work at the locations referred to above. This policy was followed so that the technical staff, who were to be given responsibility for maintaining the system, would be totally familiar with it from its inception. Following installation, testing of the system area by area had to be carried out until, by degrees, the nationwide system became operational. The training of Gardaí in the operation of the system was a vital and time-consuming stage of the operation.

A number of different phases had also to be attended to in relation to the DMA system. Very extensive work had to be specified and supervised at the DMA control centre site at Harcourt Sq. Garda Headquarters. Mast sites had to be selected and masts specified and erected. Accommodation at the 43 DMA Garda stations had to be adapted and prepared and the necessary radio equipment had to be installed at all required locations. Preparation of the Geofile associated with the Garda Command and Control system had to be planned and carried out and all Garda vehicles (cars, motorcycles, etc.) in the DMA had to be fitted with appropriate radio equipment, aerials, etc. Standby generating equipment had to

be provided at certain locations.

Additionally, as the report mentions, major upgrading of the Force's telephony and FAX services took place, to make the service more efficient and more economical.

All of these projects proceeded as speedily as possible, within the unavoidable constraints imposed by the funding provided and the staff resources available at any given time. The work was well done and done on a cost-effective basis. It is contended that no other feasible way of carrying out the necessary programme of work would have completed it in a shorter time-span. The fact that an accurate timescale was not, or could not be, 'set' in advance does not appear to be a noteworthy criticism, in contrast to what was accomplished.

The apparent lack of a structured process for monitoring and controlling the project

Some of the most significant phases in the provision and installation of the Garda system are referred to in the preceding paragraph. It is important to note that the RAC did not act solely as a technical committee. It involved itself deeply and continuously in the planning, monitoring and overseeing of every stage of the implementation process - assessment of tenders, purchasing, recruitment of technical staff, scheduling and monitoring of the equipment installation programme in some 700 Garda stations, testing of the system, commissioning of the system, training of operation and user staff, etc. etc.. Any problems encountered were referred to the RAC for advice and no money was spent on any aspect of the system without the consideration and approval of the RAC. The RAC adopted a very definite "hands on" approach to their entire control of this project and criticism under this heading is also unwarranted.

The growth in cost

The criticism is that the cost of the Garda system greatly exceeds the £3 to £5m which was tentatively estimated in 1978. A number of points must be taken into consideration in this connection.

In 1978, at the outset of the project, there was not (nor would it be reasonable to expect that there should be) a complete appreciation, either on the Garda side or on the part of the RAC of Garda communications needs (e.g. the special needs of SDU, CDU, border areas, etc). These could emerge only following detailed and wideranging discussions with Garda managers and in the event, they dictated a need for a system much more complex than originally envisaged.

Also, at the outset of the project, it was possible only to envisage the technological possibilities that existed at that time. Had the RAC decided to instal a 1979 system, they could rightly be criticised, in view of the rapid technological advances taking place at the time which would quickly render such a system out of date and give rise to future problems of maintenance, spares etc. The decision was taken to provide a completely up-to-date system, with the operational advantages which such a system would confer on the Gardaí.

Not disputed

That is not the criticism. The criticism is that the project was not managed so that there was no realistic estimate of what the cost would be. (X)

Should there not have been place taken before any cost figures were mentioned

Making a bit bit of necessity

(X) No mention made of increase from £30m to £50m in 18 months.

Presumably the one which is installed has to some extent been overtaken by further technological developments - but it does the job.

up to date is a relative term. This type of equipment could be used in any situation

At every stage of the procurement process the RAC was alert to the need to get value for money and great care and time was expended to achieve this aim. Every major supplier was interviewed at length *inter alia* on cost breakdown; pressure was applied (within approved procedures) at every opportunity to get equipment of the quality required at the lowest possible price and in a number of instances costings were significantly reduced as a result of probing by the RAC.

But there was not a budget & the time was extended
Once contracts were placed, there was constant monitoring to ensure that projects were completed to specification, on time and within budget. On no occasion did the RAC make any concession to suppliers in relation to specifications or costs. *Never suggested that they did*

The report acknowledges the extension of the parameters of the original project to include Garda telephone and special security needs.

In assessing the costs of the new system it is relevant to note that expenditure on Garda Radio is ongoing, not just a once off capital cost. Before the commencement of this radio project, expenditure over a number of years on the inadequate communications system then available to the Gardai averaged £774,000 p.a.

In drawing any conclusion in regard to whether or not the cost of the original Garda radio project exceeded the original estimate, it is necessary to compare like with like and to express costs in same-year terms. An exercise of this nature has been carried out by the Department of Finance, which I understand, has provided you with the details. I understand that their finding is that the original project cost £5m in 1979 terms as against the estimated cost at the time of £3m-£5m.

This is a clear admission that such an exercise was never carried out by D.J. Fiskille through the oversight of the project. Furthermore the exercise carried out by Finance is flawed & retrospective.

25th October, 1990.

D. MATHEW;
Accounting Officer

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

Number and Title of Vote	Report	
	Page	Para.
9. Office of the Revenue Commissioners ...+... ..	iv	9-23
... ..	lxvii	*
10. Office of Public Works	xxiv	24-25
20. Garda Síochána	lxxvii	*
21. Prisons	xxviii	26
25. Environment	xxviii	27-28
27. First-Level Education	xxxix	29
28. Second-Level Education	xxxii	30-33
29. Third-Level and Further Education	xxxiv	34-35
30. Marine	xxxvi	36-39
32. Agriculture and Food	xxxix	40-43
33. Labour	xliv	44
34. Industry and Commerce ... ..x	xlvi	45-49
35. Tourism and Transport	lii	50
39. Foreign Affairs	liii	51
41. Social Welfare	liv	52-54
42. Health	lxi	55-56

* = Project Audit

PUBLIC SERVICES APPROPRIATION ACCOUNTS, 1989

Summary

No. of Vote	SERVICE	Estimated Expenditure (Gross)	Estimated Appropriations in Aid	Net Supply Grant	Actual Expenditure (Gross)
		£	£	£	£
1.	PRESIDENT'S ESTABLISHMENT	254,000	—	254,000	252,383
2.	HOUSES OF THE OIREACHTAS AND THE EUROPEAN ASSEMBLY	15,869,000	22,000	15,847,000	15,271,594
3.	DEPARTMENT OF THE TAOISEACH	7,174,000	91,000	7,083,000	6,520,915
4.	CENTRAL STATISTICS OFFICE	8,214,000	733,000	7,481,000	7,444,979
5.	AN CHOMHAIRLE EALAÍON	4,169,000	—	4,169,000	4,169,000
6.	NATIONAL GALLERY	839,000	1,000	838,000	807,558
7.	OFFICE OF THE MINISTER FOR FINANCE	80,370,000	870,000	79,500,000	71,358,570
8.	COMPTROLLER AND AUDITOR GENERAL	1,674,000	126,000	1,548,000	1,450,483
9.	OFFICE OF THE REVENUE COMMISSIONERS	111,859,000	15,587,000	96,272,000	108,635,413
10.	OFFICE OF PUBLIC WORKS	97,108,000	5,895,000	91,213,000	97,051,947
11.	STATE LABORATORY	1,459,000	32,000	1,427,000	1,404,676
12.	SECRET SERVICE	160,000	—	160,000	90,894
13.	OFFICE OF THE ATTORNEY GENERAL	5,642,000	67,000	5,575,000	5,614,360
14.	OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS	1,861,000	20,000	1,841,000	1,838,402
15.	VALUATION AND ORDNANCE SURVEY	9,623,000	2,800,000	6,823,000	9,474,282
16.	CIVIL SERVICE COMMISSION	1,109,000	260,000	849,000	1,090,041
17.	OFFICE OF THE OMBUDSMAN	772,000	—	772,000	697,081
18.	SUPERANNUATION AND RETIRED ALLOWANCES	75,746,000	9,323,000	66,423,000	72,619,022
19.	OFFICE OF THE MINISTER FOR JUSTICE	19,168,000	760,000	18,408,000	18,963,083
20.	GARDA SÍOCHÁNA	286,817,000	8,183,000	278,634,000	284,998,839
21.	PRISONS	60,423,000	850,000	59,573,000	60,117,584
22.	COURTS	12,430,000	760,000	11,670,000	12,344,370
23.	LAND REGISTRY AND REGISTRY OF DEEDS	7,806,000	—	7,806,000	7,163,572
24.	CHARITABLE DONATIONS AND BEQUESTS	109,000	—	109,000	99,129
25.	ENVIRONMENT	589,249,000	11,630,000	577,619,000	588,691,182
26.	OFFICE OF THE MINISTER FOR EDUCATION	51,921,000	373,000	51,548,000	51,652,066
27.	FIRST-LEVEL EDUCATION	470,809,000	21,456,000	449,353,000	469,611,073
28.	SECOND-LEVEL AND FURTHER EDUCATION	505,038,000	33,947,000	471,091,000	499,022,217
29.	THIRD-LEVEL AND FURTHER EDUCATION	249,475,000	34,968,000	214,507,000	247,717,214
30.	MARINE	119,580,000	3,720,000	115,860,000	119,325,604
31.	ROINN NA GAELTACHTA	12,628,000	1,000	12,627,000	12,621,266
32.	AGRICULTURE	318,348,000	137,915,000	180,433,000	311,505,585
33.	LABOUR	117,905,000	728,000	117,177,000	116,893,509
34.	INDUSTRY AND COMMERCE	209,788,000	7,774,000	202,014,000	208,586,049
35.	TOURISM AND TRANSPORT	168,828,000	35,144,000	133,684,000	166,831,289
36.	COMMUNICATIONS	53,766,000	52,234,000	1,532,000	53,492,475
37.	DEFENCE	274,914,000	10,427,000	264,487,000	273,339,634
38.	ARMY PENSIONS	44,094,000	1,385,000	42,709,000	43,921,097
39.	FOREIGN AFFAIRS	30,646,000	420,000	30,226,000	30,370,107
40.	INTERNATIONAL CO-OPERATION	22,929,000	100,000	22,829,000	21,647,283
41.	SOCIAL WELFARE	1,596,620,000	50,700,000	1,545,920,000	1,562,385,151
42.	HEALTH	1,342,805,000	165,000,000	1,177,805,000	1,342,673,926
43.	ENERGY	9,511,000	2,739,000	6,772,000	8,568,012
44.	FORESTRY	17,409,000	2,403,000	15,006,000	17,318,116
45.	PUBLIC SERVICE EARLY RETIREMENT PAYMENTS	25,000,000	—	25,000,000	17,885,924
46.	INCREASES IN REMUNERATION AND PENSIONS	30,000,000	—	30,000,000	14,502,070
	TOTAL £	7,071,918,000	619,444,000	6,452,474,000	6,968,039,026

† 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	
£	£	£	£	£	£	£	
—	252,383	1,617	—	1,617	—	—	1
32,628	15,238,966	597,406	10,628	608,034	—	—	2
76,131	6,444,784	653,085	(14,869)	638,216	—	—	3
498,879	6,946,100	769,021	(234,121)	534,900	—	—	4
—	4,169,000	—	—	—	—	—	5
545	807,013	31,442	(455)	30,987	—	—	6
761,444	70,597,126	9,011,430	(108,556)	8,902,874	—	—	7
125,910	1,324,573	223,517	(90)	223,427	—	—	8
15,336,374	93,299,039	3,223,587	(250,626)	2,972,961	—	—	9
8,053,081	88,998,866	56,053	2,158,081	2,214,134	—	3,572,149	10
32,890	1,371,786	54,324	890	55,214	—	—	11
—	90,894	69,106	—	69,106	—	—	12
92,880	5,521,480	27,640	25,880	53,520	—	—	13
19,021	1,819,381	22,598	(979)	21,619	—	—	14
2,703,163	6,771,119	148,718	(96,837)	51,881	—	—	15
302,581	787,460	18,959	42,581	61,540	—	—	16
—	697,081	74,919	—	74,919	—	—	17
9,135,128	63,483,894	3,126,978	(187,872)	2,939,106	—	—	18
643,097	18,319,986	204,917	(116,903)	88,014	80,000	58,702	19
8,360,808	276,638,031	1,818,161	177,808	1,995,969	33,000	—	20
715,782	59,401,802	305,416	(134,218)	171,198	—	—	21
960,579	11,383,791	85,630	200,579	286,209	8,087,000	8,954,330	22
—	7,163,572	642,428	—	642,428	8,935,000	10,128,908	23
—	99,129	9,871	—	9,871	—	149	24
12,704,278	575,986,904	557,818	1,074,278	1,632,096	—	—	25
424,982	51,227,084	268,934	51,982	320,916	—	174,379	26
21,901,605	447,709,468	1,197,927	445,605	1,643,532	—	—	27
33,914,597	465,107,620	6,015,783	(32,403)	5,983,380	—	143,325	28
36,965,836	210,751,378	1,757,786	1,997,836	3,755,622	—	—	29
4,652,233	114,673,371	254,396	932,233	1,186,629	—	3,900	30
3,446	12,617,820	6,734	2,446	9,180	—	—	31
139,137,030	172,368,555	6,842,415	1,222,030	8,064,445	—	12,801,081	32
737,869	116,155,640	1,011,491	9,869	1,021,360	—	—	33
8,234,183	200,351,866	1,201,951	460,183	1,662,134	2,000,000	2,807,501	34
42,257,125	124,574,164	1,996,711	7,113,125	9,109,836	—	20	35
52,765,677	726,798	273,525	531,677	805,202	—	—	36
9,599,030	263,740,604	1,574,366	(827,970)	746,396	—	—	37
1,441,583	42,479,514	172,903	56,583	229,486	—	194,557	38
338,945	30,031,162	275,893	(81,055)	194,838	6,250,000	6,661,532	39
90,483	21,556,800	1,281,717	(9,517)	1,272,200	—	—	40
49,373,960	1,513,011,191	34,234,849	(1,326,040)	32,908,809	—	—	41
170,980,275	1,171,693,651	131,074	5,980,275	6,111,349	—	—	42
2,936,668	5,631,344	942,988	197,668	1,140,656	—	—	43
2,423,970	14,894,146	90,884	20,970	111,854	—	—	44
—	17,885,924	7,114,076	—	7,114,076	—	—	45
—	14,502,070	15,497,930	—	15,497,930	—	—	46
638,734,696	6,329,304,330	103,878,974	19,290,696	123,169,670	25,385,000	45,500,533	
TOTAL AMOUNT TO BE SURRENDERED... .. £				123,169,670			

APPROPRIATION ACCOUNTS—
PUBLIC SERVICES
1989

PRESIDENT'S ESTABLISHMENT

Vote 1

ACCOUNT of the sum expended, in the year ended 31st December, 1989, compared with the sum granted, for the salaries and expenses of the Office of the Secretary to the President, for certain other expenses of the President's Establishment and for certain grants.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances ...	166,000	164,065	1,935	—
B.—Travelling and Incidental Expenses ...	44,000	40,366	3,634	—
C.—Postal and Telecommunications Services	29,000	32,752	—	3,752
D.—Centenarians' Bounty	15,000	15,200	—	200
TOTAL	£ 254,000	252,383	5,569	3,952

Surplus to be surrendered £1,617

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount expended under this subhead, a sum of £1,500 was received from the Vote for Increases in Remuneration and Pensions (Vote 46).
- B.—Saving arose because State Visits scheduled for 1989 did not materialise and the airfares bill for the State Visit undertaken was not presented for payment in 1989.
- C.—The excess was due to increased telephonist costs and agency fees.

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 £27,301 in respect of an officer on loan to this Office without repayment.

S. P. CROMIEN,
Accounting Officer.

DEPARTMENT OF FINANCE,
6th April, 1990.

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

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, 1989, 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	3,897,000	3,897,788	—	788
B.1.—Payment in respect of secretarial assistance for Comhaltai who are not office-holders	1,991,000	1,863,446	127,554	—
B.2.—Travelling Expenses of Comhaltai ...	970,000	1,019,063	—	49,063
SEANAD ÉIREANN				
C.—Salaries of holders of certain Appointed Offices and Allowances of Seanadóiri	794,000	761,964	32,036	—
D.1.—Payment in respect of secretarial assistance for Seanadóiri who are not office-holders	226,000	215,396	10,604	—
D.2.—Travelling Expenses of Seanadóiri ...	410,000	415,757	—	5,757
HOUSES OF THE OIREACHTAS				
E.1.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas	2,843,000	2,739,135	103,865	—
E.2.—Payment in respect of Catering Staff employed by the Joint Services Committee	200,000	199,226	774	—
F.1.—Postal and Telecommunications Services	1,606,000	1,600,355	5,645	—
F.2.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas	125,000	106,912	18,088	—
F.3.—Office Machinery and other Office Supplies	420,000	275,280	144,720	—
F.4.—Expenses of Delegates to the Council of Europe	135,000	62,869	72,131	—
F.5.—Office Premises Expenses	418,000	368,941	49,059	—
G.—Cumann Parlaiminteach na hÉireann—Inter-Parliamentary Activities (Grant-in-Aid)	150,000	96,400	53,600	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
H.—Allowances to or in respect of certain Former Members of the Houses of the Oireachtas	8,000	8,887	—	887
I.—Ciste Pinsean Thithe an Oireachtais (Comhaltai) (Grant-in-Aid)	1,239,000	1,239,000	—	—
J.—Pension Scheme for Secretarial Assistants	13,000	30,917	—	17,917
K.—Services for Oireachtas Committees	75,000	21,341	53,659	—
EUROPEAN ASSEMBLY				
L.—Allowances to the Irish Representatives in the Assembly of the European Communities	349,000	348,917	83	—
GROSS TOTAL	£ 15,869,000	15,271,594	671,818	74,412
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £597,406	
M.—Appropriations in Aid	22,000	32,628	Surplus of Appropriations in Aid realised £10,628	
NET TOTAL	£ 15,847,000	15,238,966	Total Surplus to be surrendered £608,034	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—In addition to the amount expended under this subhead, a sum of £114,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- B.1.—Expenditure was less than anticipated.
- B.2.—The excess arose because of a decision to commence the mileage year on the date of the general election partly offset by a reduction in T.D.s' travel resulting from that election.
- C.—In addition to the amount expended under this subhead, a sum of £5,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- F.2.—The saving was due to incidental expenses of officers and staff being less than anticipated.
- F.3.—The replacement of office equipment to the extent visualised did not arise, the pace of computerisation was slower than anticipated due to a shortage of staff and the cost of recording of Seanad and Committee proceedings was less than anticipated.
- F.4.—The saving was due to reduced attendances at Council of Europe meetings as a result of the general election and to the fact that a Committee meeting scheduled for Ireland did not take place.
- F.5.—Certain maintenance works did not proceed as quickly as had been anticipated.
- G.—The general election in 1989 curtailed the activities of Cumann Parlaiminteach na hÉireann and caused the postponement of a number of visits by delegations both into and out of the country.
- H.—It is difficult to estimate accurately expenditure under this subhead.
- I.—In addition to the amount expended under this subhead, a sum of £452,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- J.—It is difficult to estimate accurately expenditure under this subhead.
- K.—The demand for expenditure by Oireachtas Committees was not as high as expected due to the general election.
- L.—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).

Vote 2

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Members' contributions under the European Assembly (Irish Representatives) Pensions Scheme, 1979	21,000	21,564
2. Miscellaneous	1,000	11,064
	<u>£22,000</u>	<u>£32,628</u>

2. The surplus was due to the cancellation of out-of-date payable orders.

EXTRA REMUNERATION

Five officers received sums ranging from £474 to £3,171 for the performance of higher and special duties. One officer received £786 for duties as a delegate at meetings abroad.

Eighty-one officers received overtime payments ranging from £416 to £8,475. Overtime was paid to one hundred and sixty-two officers in all at a total cost of £127,981.

The total number of officers who received extra remuneration was two hundred and thirty-seven.

NOTES

Ex-gratia lump sums totalling £2,561 were paid to eighteen 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 £615 (E.157/14/86 and E.107/6/88). *Ex-gratia* lump sums totalling £12,360 were also paid to thirty-six officers of Usher and Senior Usher grade in settlement of a claim affecting a gratuity paid for extra attendance. Amounts paid varied from £150 to £420.

An *ex-gratia* payment of £123 was made to an officer in respect of damage to clothing in the course of official duties (F.200/1/72).

The account includes a sum of £702 for the purchase of gifts for presentation by the Ceann Comhairle and the Cathaoirleach.

E. RAYEL,
Accounting Officer.

HOUSES OF THE OIREACHTAS AND THE EUROPEAN ASSEMBLY,
30th April, 1990.

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, 1989

	£
Balance on 1st January, 1989	9,335 (Dr.)
Receipts from Vote 45	—
	<u>9,335 (Dr.)</u>
Payments	<u>8,188</u>
Balance at 31st December, 1989	<u>£17,523 (Dr.)</u>

E. RAYEL,
Accounting Officer.

HOUSES OF THE OIREACHTAS AND THE EUROPEAN ASSEMBLY,
30th April, 1990.

ACCOUNT of the sum expended, in the year ended 31st December, 1989, 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 and a grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances ...	4,479,000	4,274,650	204,350	—
A.2.—Consultancy Services	20,000	17,030	2,970	—
B.1.—Travelling and Incidental Expenses	365,000	402,169	—	37,169
B.2.—Office Machinery and other Office Supplies	148,000	161,813	—	13,813
B.3.—Office Premises Expenses	428,000	318,902	109,098	—
C.—Postal and Telecommunications Services	230,000	261,839	—	31,839
D.—Information and Public Relations Services	316,000	309,569	6,431	—
E.—National Economic and Social Council (Grant-in-Aid)	200,000	200,000	—	—
F.—Grant for the Council for the Status of Women	93,000	93,000	—	—
G.—Grants under Section 2 of the Irish Sailors and Soldiers Land Trust Act, 1988	895,000	481,943	413,057	—
GROSS TOTAL £	7,174,000	6,520,915	735,906	82,821
			Surplus of Gross Estimate over Expenditure £653,085	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>	Deficiency in Appropriations in Aid realised £14,869	
H.—Appropriations in Aid	91,000	76,131	Net Surplus to be surrendered £638,216	
NET TOTAL £	7,083,000	6,444,784		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Consultancy services were less than estimated.
- B.1.—The excess was due to the cost of unforeseen foreign travel by the Taoiseach in the current year postponed from the previous year.
- B.2.—The excess was due mainly to the purchase of necessary additional office equipment.
- B.3.—The costs of some maintenance works were borne by Vote 10 — Office of Public Works. Other maintenance works are ongoing and major expenditure on these was not incurred in 1989.
- C.—The excess was due to increased postal and telecommunications costs which are difficult to estimate.
- G.—Committed funding on a project was not drawn down to the end of 1989. The funding will be allocated to the project in 1990.

Vote 3

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Recoupment of certain travelling expenses and subsistence allowances	9,000	11,632
2. Recoupment of salaries, etc. of officers on secondment	28,000	11,817
3. Receipts appropriate to the Special USA Exhibition Fund	1,000	—
4. Receipts appropriate to the National Library	37,000	33,099
5. Receipts appropriate to the Public Record Office	14,000	15,500
6. Miscellaneous	2,000	4,083
	£91,000	£76,131

1, 2, 3, 4, 5, 6 — Receipts under these subheads are variable.

EXTRA REMUNERATION

Ten officers received allowances ranging from £585 to £4,483 for the performance of higher and special duties. Two officers received sums of £509 and £1,308 for duties as delegates at meetings abroad.

Sixty-one officers received sums ranging from £403 to £5,833 in respect of overtime. Overtime was paid to ninety-nine officers in all at a total cost of £116,322.

Twenty-two officers received sums ranging from £452 to £7,498 in respect of extra attendance.

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

NOTES

Ex-gratia lump sums totalling £2,790 were paid to nineteen officers of Assistant 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).

An *ex-gratia* payment of £23 was made to an officer in respect of damage to personal property in the course of official duties (E.109/41/41).

An *ex-gratia* payment of £9,000 was made to an officer of the Department in settlement of a damages case (S.109/2/74).

The account includes a sum of £10,778 for the purchases of gifts for presentation by and on behalf of the Taoiseach.

This account includes expenditure of £27,301 in respect of an officer on loan without repayment to another Department.

PÁDRAIG Ó hUIGÍN,
Accounting Officer.

DEPARTMENT OF THE TAOISEACH,
30th April, 1990.

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

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

Vote 3

ACCOUNTS OF GRANT-IN-AID FUNDS AND NON-VOTED FUNDS ADMINISTERED BY THE DEPARTMENT OF THE TAOISEACH FOR THE YEAR ENDED 31st DECEMBER, 1989

NATIONAL MUSEUM

	National Museum Non-Voted Moneys Account	National Museum Grant Account	Total
	£	£	£
Balance on 1st January, 1989	10,152	2,481	12,633
<i>Receipts</i>			
Grant from National Lottery Fund	—	431,000	431,000
Sponsorship	1,900	—	1,900
Shop Sales	76,616	—	76,616
Admission Charges	30,743	—	30,743
Interest on securities	147	—	147
Reproduction Fees & Photographic Sales	7,616	—	7,616
Donations	1,646	—	1,646
Miscellaneous	3,068	—	3,068
Transfer from National Museum Invest- ment Account	140,000	—	140,000
	£271,888	£433,481	£705,369
<i>Less Payments</i>			
Purchase of Specimens	—	110,893	110,893
Purchase of Equipment, Material and Fittings	14,198	159,864	174,062
Salaries of Temporary Staff	72,457	—	72,457
Purchase of Museum Shop Supplies... ..	50,575	—	50,575
Printing and Processing	4,385	8,000	12,385
Travelling Expenses	—	43,235	43,235
Purchase of books	—	14,292	14,292
Excavation Costs	—	10,416	10,416
Miscellaneous	1,258	29,468	30,726
Transfer to National Museum Invest- ment Account	121,140	—	121,140
	£264,013	£376,168	£640,181
Balance on 31st December, 1989	£7,875	£57,313	£65,188

CAPITAL ACCOUNT

	£
Securities held on 1st January, 1989	1,700
Redeemed	—
	1,700
Securities held on 31 December, 1989:	
7% ESB Stock 1986/91	1,000
11% National Loan 1993/98	700
	£1,700

NATIONAL LIBRARY GRANT ACCOUNT

	£
<i>Receipts:</i>	
Balance from National Library Grant-in-Aid Fund 1988	40,627
Grant from National Lottery Fund	156,000
	196,627
Payments (purchase of books etc.)	186,617
Balance on 31st December, 1989	£10,010

Vote 3

GRANT-IN-AID FUND FOR CULTURAL ORGANISATIONS	
	£
Balance on 1st January, 1989	1,165
Payments	958
Balance on 31st December, 1989	£207

NATIONAL TOURING EXHIBITION SERVICE NON-VOTED ACCOUNT	
	£
Balance on 1st January, 1989	325
Payments	325
Balance on 31st December, 1989	Nil

STATEMENT OF EXPENDITURE OUT OF MONEYS PROVIDED FROM THE EUROPEAN REGIONAL DEVELOPMENT FUND	
	£
Balance on 1st January, 1989	Nil
Receipts	345,000
	345,000
Payments	183,137
Balance on 31st December, 1989	£161,863

STATEMENT OF EXPENDITURE OUT OF MONEYS PROVIDED FROM THE EMPLOYMENT GUARANTEE FUND	
	£
Balance on 1st January, 1989	1,797
Receipts from the Employment Guarantee Fund	49,078
	50,875
Payments on behalf of Sectoral Development Committee	50,875
Balance on 31st December, 1989	Nil

PUBLIC SERVICE EARLY RETIREMENT SCHEME	
ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1989	
	£
Balance on 1st January, 1989	4,851 (Dr.)
Receipts from Vote 45	—
Payments	—
Balance at 31st December, 1989	£4,851 (Dr.)

PÁDRAIG Ó HUIGÍNÍN,
Accounting Officer.

DEPARTMENT OF THE TAOISEACH,
30th April, 1990.

Vote 3

NATIONAL LOTTERY SUSPENSE ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1989

	£
Balance at 1st January, 1989	2,981
Receipts from Fund for distribution of surplus of National Lottery (Grant-in-Aid)	
Account (Vote 7)	4,990,000
	4,992,981
Payments (see Schedule)	4,983,020
Balance at 31st December, 1989	£9,961

SCHEDULE OF PAYMENTS FROM THE NATIONAL LOTTERY SUSPENSE ACCOUNT

	£	£
Arts Council		2,948,000
Cultural Organisations		
Chester Beatty Library	200,000	
Royal Hospital, Kilmainham	344,473	
National Touring Exhibition Service	33,777	
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	2,992	
		611,242
National Museum		
Current	431,000	
Capital	120,802	
		551,802
National Gallery		
Current	78,000	
Capital	150,000	
		228,000
National Concert Hall		
Current	170,000	
Capital	44,413	
		214,413
National Library		
Current	156,000	
Capital	10,401	
		166,401
Moss Street Centre		85,500
Irish Museum of Modern Art		34,382
National Archives		33,972
Australian Bi-centennial Programme		
Le Brocquy Exhibition	12,003	
Gold & Silver Exhibition	13,941	
		25,944
Irish Manuscripts Commission		23,364
Gate Theatre		20,000
Dublin 1991 — European City of Culture		20,000
Clasghanna Trust Mills		7,500
Crawford Municipal Gallery		5,000
Transport Museum Society		5,000
Theatre Workshop, Wexford		2,500
		£4,983,020

PÁDRAIG Ó hUIGÍN,
Accounting Officer.

DEPARTMENT OF THE TAOISEACH,
30TH APRIL, 1990.

Vote 4

CENTRAL STATISTICS OFFICE

ACCOUNT of the sum expended, in the year ended 31st December, 1989, compared with the sum granted, for the salaries and expenses of the Central Statistics Office.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances ...	5,702,000	5,288,812	413,188	—
A.2.—Consultancy Services	10,000	—	10,000	—
B.1.—Travelling and Incidental Expenses	299,000	218,014	80,986	—
B.2.—Office Machinery and other Office Supplies	577,000	498,555	78,445	—
B.3.—Office Premises Expenses	184,000	176,537	7,463	—
C.—Postal and Telecommunications Services	398,000	362,697	35,303	—
D.—Collection of Statistics	1,044,000	900,364	143,636	—
GROSS TOTAL	£ 8,214,000	7,444,979	769,021	—
			Surplus of Gross Estimate over Expenditure £769,021	
Deduct—	Estimated	Realised	Deficiency in Appropriations in Aid realised £234,121	
E.—Appropriations in Aid	733,000	498,879	Net Surplus to be surrendered £534,900	
NET TOTAL	£ 7,481,000	6,946,100		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—Saving was due to the reduction in staff numbers being greater than anticipated.
A.2.—Payment for consultancy services was not made until early 1990.
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.
C.—Expenditure on postal services was less than anticipated.
D.—The saving was due mainly to the expenditure on National Accounts, Services and Agricultural Statistics being less than envisaged.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. European Community receipts	674,000	416,554
2. Miscellaneous	59,000	82,325
	£733,000	£498,879

1. An anticipated payment was not received until after the end of the year.
2. Receipts for services were higher than expected.

EXTRA REMUNERATION

Seven officers received allowances ranging from £475 to £918 for duties as delegates at meetings abroad.

Six officers received sums ranging from £421 to £2,696 for special duties.

Twenty-seven officers received sums ranging from £408 to £1,874 for performance of overtime. The total expenditure on overtime was £37,123 which represents an average payment of £260 to one hundred and forty-three officers.

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

NOTES

An *ex-gratia* payment of £80 was made to an officer in respect of damage to personal property in the course of official duty.

This account includes expenditure of £21,416 in respect of an officer on loan without repayment to another Department.

Ex-gratia lump sums totalling £15,290 were made to thirty-one officers of Assistant Principal and Principal and analogous grades in respect of certain outstanding adjudication awards. Amounts paid varied from £80 to £660 (E.157/14/86 and E.107/6/88).

THOMAS P. LINEHAN,
Accounting Officer.

CENTRAL STATISTICS OFFICE,
27th April, 1990.

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, 1989

	£
Balance on 1st January, 1989	972 (<i>Dr.</i>)
Receipts from the Department of Labour in respect of statutory redundancy	972
Balance at 31st December, 1989	Nil

THOMAS P. LINEHAN,
Accounting Officer.

CENTRAL STATISTICS OFFICE,
27th April, 1990.

ACCOUNT of the sum expended, in the year ended 31st December, 1989, 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) £	4,169,000	4,169,000		

NOTES

In addition to the grant issued from the Vote, an extra amount of £32,000 was issued to An Chomhairle Ealaíon from the Vote for Increases in Remuneration and Pensions (No. 46).

In addition to the grant-in-aid above, a grant of £2,948,000 was issued to An Chomhairle Ealaíon from the National Lottery Fund in 1989.

PÁDRAIG Ó HUIGÍN, *Accounting Officer.*

DEPARTMENT OF THE TAOISEACH,
6th March, 1990.

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

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

NATIONAL GALLERY

Vote 6

ACCOUNT of the sum expended, in the year ended 31st December, 1989, compared with the sum granted, for the salaries and expenses of the National Gallery.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances ...	577,000	547,806	29,194	—
B.1.—Travelling and Incidental Expenses	120,000	153,147	—	33,147
B.2.—Office Premises Expenses	124,000	89,558	34,442	—
C.—Postal and Telecommunications Services	18,000	17,047	953	—
GROSS TOTAL	£ 839,000	807,558	64,589	33,147
			Surplus of Gross Estimate over Expenditure £31,442	
			Deficiency in Appropriations in Aid realised £455	
Deduct—				
D.—Appropriations in Aid	1,000	545		
NET TOTAL	£ 838,000	807,013	Net Surplus to be surrendered £30,987	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Savings arose due to vacancies not being filled under the Government embargo.
- 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 less than expected.

APPROPRIATIONS IN AID

Receipts were less than the token amount provided.

EXTRA REMUNERATION

One head attendant, two senior attendants, sixteen attendants, five temporary attendants, two service attendants and two cleaners received sums in respect of overtime varying from £567 to £8,026.

The total amount paid to twenty-eight officers in respect of overtime was £63,790.

Vote 6

GRANTS-IN-AID ACCOUNT

	Purchase and Repair of Pictures	Conservation of Works of Art	Purchase of Books and Journals
	£	£	£
Balance from 1988	12	1,910	10
Grants from the National Lottery Fund	62,000	9,000	7,000
Expenditure, 1989	62,012	10,910	7,010
	39,773	10,659	7,001
Balance to 1990	22,239	251	9

RAYMOND KEAVENEY,
Accounting Officer.

NATIONAL GALLERY,
15th April, 1990.

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

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

ACCOUNT of the sum expended, in the year ended 31st December, 1989, 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 ...	10,454,000	10,028,869	425,131	—
A.2.—Consultancy Services	920,000	577,642	342,358	—
B.1.—Travelling and Incidental Expenses	811,000	866,741	—	55,741
B.2.—Office Machinery and other Office Supplies	1,205,000	1,208,012	—	3,012
B.3.—Office Premises Expenses	490,000	411,673	78,327	—
C.—Postal and Telecommunications Services	599,000	488,655	110,345	—
D.—Management of Prize Bonds	1,600,000	1,482,600	117,400	—
E.—Central Computing Service	1,240,000	1,017,128	222,872	—
F.—Information Technology Initiatives ...	700,000	674,012	25,988	—
G.—Economic and Social Research Institute — Administration and General Expenses (Grant-in-Aid)	1,008,000	1,008,000	—	—
H.—Institute of Public Administration (Grant-in-Aid)	1,024,000	1,024,000	—	—
I.—Grants for County Development Work	381,000	365,066	15,934	—
J.—Payment to Western Development Fund (Grant-in-Aid)	750,000	750,000	—	—
K.—Repayment of Advances	450,000	180,513	269,487	—
L.—Losses in respect of Certain Loans for Industrial Development Purposes Advanced by Industrial Credit Corporation PLC	3,500,000	3,571,837	—	71,837
M.—Fund for distribution of surplus of National Lottery (Grant-in-Aid) ...	55,000,000	47,685,092	7,314,908	—
N.—Civil Service Arbitration Board ...	20,000	7,056	12,944	—
O.—Review Body on Higher Remuneration in the Public Sector	18,000	11,674	6,326	—
P.—Contribution to the Common Fund for Commodities	200,000	—	200,000	—

Vote 7

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GROSS TOTAL	£ 80,370,000	71,358,570	9,142,020	130,590
			Surplus of Gross Estimate over Expenditure £9,011,430	
Deduct—	Estimated	Realised	Deficiency in Appropriations in Aid realised £108,556	
Q.—Appropriations in Aid	870,000	761,444		
NET TOTAL	79,500,000	70,597,126	Net Surplus to be surrendered £8,902,874	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—This saving arose because certain studies provided for were not undertaken.
- B.1.—The excess was mainly due to expenditure on (i) home travel, (ii) non-EC foreign travel and (iii) incidental expenses being greater than anticipated.
- B.3.—The saving was due to (i) maintenance and (ii) heat, light and fuel costs being less than expected.
- C.—The saving arose because expenditure on both postal and telephone services was less than anticipated.
- D.—The saving arose because the transfer of the Scheme to a new operator took less time than had been anticipated.
- E.—The saving was due to the deferment of the purchase of a number of software packages and expenditure on hardware maintenance and computer stationery being less than anticipated.
- K.—The saving arose because losses which were expected to arise in the year of account did not materialise to the extent expected.
- M.—The saving arose because Lottery-funded projects proceeded less rapidly than had been predicted.
- N.—The saving arose because there were fewer sittings of the Board than had been anticipated in the first half of the year.
- O.—The saving arose mainly because the level of specialist assistance required was less than anticipated.
- P.—The saving arose because Ireland's voluntary contribution to the Fund was not requested in 1989.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from An Post and Bord Telecom Éireann	16,000	16,700
2. Receipts from computer services rendered by Central Computing Service	635,000	529,569
3. Recoupment of salaries, etc., of officers on secondment	107,000	108,486
4. Recoupment of certain travelling and subsistence expenses from the EC, etc.	100,000	97,867
5. Miscellaneous	12,000	8,822
	<u>£870,000</u>	<u>£761,444</u>

1. The surplus arose because the use by An Post and Telecom Éireann of the services of the Acting Chief Medical Officer was higher than expected.
2. The deficit arose because repayments from Health Boards and other Health Agencies due in 1989 were not made until 1990.
3. The surplus arose because the amounts to be recouped were higher than anticipated.
4. The deficit was due to the frequency of travel on EC business being less than anticipated.
5. The deficit was due to receipts being less than anticipated.

EXTRA REMUNERATION

Twenty officers received sums ranging from £627 to £2,231 for roster duties. Five officers received sums varying from £732 to £5,721 for performance of higher duties. One officer received £2,919 in respect of special duties.

Sixteen officers received allowances ranging from £477 to £1,972 in respect of duties as delegates at meetings abroad.

Three officers received gratuities of £500, £850 and £1,000 in respect of extra attendance.

Two hundred and eight officers in all received sums in respect of overtime. One hundred and nineteen of these received amounts ranging from £407 to £7,412. The total amount paid in respect of overtime was £204,371.

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

NOTES

Ex-gratia lump sums totalling £31,407 were paid to one hundred and sixty-three officers of Assistant Principal and Principal grades in respect of certain outstanding adjudication awards. Amounts varied between £40 and £1,702 (E.107/6/88).

This Account includes the sum of £34,162 in respect of an Irish Staff Member with the European Institute of Public Administration.

One Principal Officer received a sum of £1,400 in respect of membership of the Legal Aid Board. This Account includes expenditure of £34,023 in respect of staff on loan without repayment to other Departments.

Ex-gratia payments amounting to £162 were made to six officers in respect of loss and damage to personal property in the course of official duties (E.109/41/41).

A sum of £20 unaccounted for in a petty cash account of March 1989 was written off (Per/Gen.127).

In addition to the grants-in-aid from the Vote, extra amounts of £15,190 and £11,000 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, 1989.

Commission or Committee	Year of Appointment	Total expenditure to 31st December, 1989
Civil Service Arbitration Board	1950/51	£ 345,670
Review Body on Higher Remuneration in the Public Sector	1969/70	650,089

S. P. CROMIEN,
Accounting Officer.

DEPARTMENT OF FINANCE,
30th April, 1990.

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

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

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

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1989

	£
Grant-in-Aid, 1989 (Subhead M)	47,685,092
Payments (see Schedule)	47,685,092
Balance at 31st December, 1989	Nil

SCHEDULE

	£
Department of Defence	620,000
Department of Education	22,262,539
Department of the Environment	5,880,000
Department of Health	6,969,000
Department of the Taoiseach	4,990,000
Department of Social Welfare	900,000
Department of Foreign Affairs	530,664
Office of Public Works	2,243,000
Roinn na Gaeltachta	3,269,389
Department of Finance	20,500
	£47,685,092

S. P. CROMIEN,
Accounting Officer.

DEPARTMENT OF FINANCE,
30th April, 1990.

NATIONAL LOTTERY SUSPENSE ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER 1989

	£
Balance at 1st January, 1989	Nil
Receipts from Fund for distribution of surplus of National Lottery (Grant-in-Aid) Account	20,500
	20,500
Payments – Gaeleagras na Seirbhíse Poiblí	28,946
Balance at 31st December, 1989	£8,446 (Dr.)

DEPARTMENT OF FINANCE,
30th April, 1990.

S. P. CROMIEN,
Accounting Officer.

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1989.

Balance at 1 January 1989	£	93,193 (Dr.)
<i>Receipts</i>		
Vote 45	90,318	
The Department of Labour in respect of Statutory redundancy Entitlement	1,544	
		91,862
Balance at 31st December, 1989		£1,331 (Dr.)

S. P. CROMIEN,
Accounting Officer.DEPARTMENT OF FINANCE,
30th April, 1990.

WESTERN DEVELOPMENT FUND

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1989

Receipts		Payments	
	£		£
Balance at 1st January, 1989	457,775	Grants (see schedule)	1,024,170
Grant-in-Aid (Subhead J)	750,000		
Repayments	3,000	Balance at 31st December, 1989	186,605
	£1,210,775		£1,210,775

NOTE

A Company in respect of which a repayable advance of £24,413 (including interest) was outstanding at 31st December, 1989 is in liquidation.

S. P. CROMIEN,
Accounting Officer.DEPARTMENT OF FINANCE,
27th April, 1990.

GRANTS

	£
Galway County Council (Workspace), Galway	28,212
Shellfish Research Laboratory, Carna, Co. Galway	40,000
Jamie Young, Renvyle, Co. Galway	26,726
IRD Waterville, Co. Kerry	12,500
Longford County Council (Workspace), Longford	67,628
Killala Community Council, Co. Mayo	5,253
Cuillmore Leisure Ltd, Boyle, Co. Roscommon	18,400
Western Mushrooms Ltd, Strokestown, Co. Roscommon	31,862
Ballyleague Community Co-operative Society Ltd, Co. Roscommon	43,600
Sligo Market Yard Craft Centre, Sligo	78,273
Messrs Cawley & Scanlon, Ballymote, Co. Sligo	62,000
Charles P. Henry, Ardtarmon House, Sligo	5,904
North West Fur Farms, Sligo	7,450
Miscellaneous Small Grants (under £5,000)	596,362
Total Payments from Fund	£1,024,170

Vote 7

REPAYABLE ADVANCE OUTSTANDING AT 31ST DECEMBER, 1989

Ballybay Tanners Limited, Ballybay, Co. Monaghan (in liquidation)	£24,413
--	---------

VALUE OF COMPUTER TIME RENDERED TO OTHER PUBLIC DEPARTMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1989 WITHOUT REPAYMENT

Number of Vote	Department, etc.	Amount
		£
4	Central Statistics Office	893,012
8	Comptroller and Auditor General	772
10	Public Works and Buildings	2,832
15	Valuation and Ordnance Survey	2,387
16	Civil Service Commission	5,633
19	Office of the Minister for Justice	69,558
25	Environment	188,344
26	Office of Minister for Education	125,360
30	Marine	16,638
32	Agriculture and Food	153,667
33	Labour	32,464
34	Industry and Commerce	14,568
35	Tourism and Transport	4,332
37	Defence	57,747
39	Foreign Affairs	207,190
41	Social Welfare	11,142
42	Health	57,153
43	Energy	2,130
		£1,844,929

ACCOUNT of the sum expended, in the year ended 31st December, 1989, 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 ...	1,505,000	1,289,309	215,691	—
B.1.—Travelling and Incidental Expenses	158,000	152,018	5,982	—
B.2.—Office Premises Expenses	4,000	3,444	556	—
C.—Postal and Telecommunications Services	7,000	5,712	1,288	—
GROSS TOTAL £	1,674,000	1,450,483	223,517	—
			Surplus of Gross Estimate over Expenditure £223,517	
	Estimated	Realised	Deficiency in Appropriations in Aid realised £90	
D.—Appropriations in Aid	126,000	125,910		
NET TOTAL £	1,548,000	1,324,573	Net Surplus to be surrendered £223,427	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—The provision of staff through the redeployment process, which was sanctioned by the Minister for Finance, did not materialise to any significant extent and the staff numbers provided for in the estimate were never achieved. Consequently approval to the recruitment of new staff was given by the Minister for Finance during the year and recruitment commenced in January 1990.

B.2.—The saving was due to maintenance costs being less than anticipated.

C.—The saving arose because the cost of telephone services was less than estimated.

EXTRA REMUNERATION

Two officers received allowances of £935 and £1,341, respectively, for the performance of higher duties.

NOTES

This account includes £15,460 in respect of an officer on secondment on a repayment basis to the Housing Finance Agency plc.

Ex-gratia lump sums totalling £1,379 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 £75 to £90 (E.157/14/86).

PATRICK GRAHAM,
Accounting Officer.

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL,
7th February, 1990.

Vote 8

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

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

OFFICE OF THE REVENUE COMMISSIONERS Vote 9

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1989, 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 ...	£ 83,200,000	£ 82,351,075	£ 848,925	£ —
A.2.—Consultancy Services	700,000	131,034	568,966	—
B.1.—Travelling and Incidental Expenses	5,621,000	5,005,790	615,210	—
B.2.—Office Machinery and other Office Supplies	7,645,000	7,361,529	283,471	—
B.3.—Office Premises Expenses	2,912,000	2,871,398	40,602	—
C.—Postal and Telecommunications Services	8,650,000	7,668,501	981,499	—
D.—Machinery and Equipment for Security Printing and Stamping	340,000	340,533	—	533
E.—Motor Vehicles	690,000	658,318	31,682	—
F.—Law Charges, Fees and Rewards ...	2,088,000	2,079,137	8,863	—
G.—Compensation and Losses	1,000	156,388	—	155,388
H.—Subscriptions to International Organisations	12,000	11,710	290	—
GROSS TOTAL	£ 111,859,000	108,635,413	3,379,508	155,921
			Surplus of Gross Estimate over Expenditure £3,223,587	
Deduct—	Estimated	Realised	Deficiency in Appropriations in Aid realised £250,626	
I.—Appropriations in Aid	15,587,000	15,336,374	Net Surplus to be surrendered £2,972,961	
NET TOTAL	£ 96,272,000	93,299,039		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—The amount of consultancy work was less than provided for.
- B.1.—The saving was due to travelling, advertising and miscellaneous items being less than anticipated.
- C.—The savings were due to postal charges being less than anticipated.

Vote 9

- G.—(1) Compensation of £3,546 with legal costs of £237 were paid in respect of four cases involving accidents with official cars.
- (2) Compensation of £11,723 with £680 legal costs was awarded in six cases in respect of incorrectly seized goods.
- (3) Compensation of £63,379 with legal costs of £72,529 was paid in respect of thirteen legal actions taken against the Revenue Commissioners.
- (4) An amount of £3,604 was written off in respect of an armed robbery in 1985.
- (5) Three miscellaneous payments were made amounting to £690.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts for services relating to pay-related Social Insurance Scheme	10,860,000	10,860,000
2. Receipts for printing services relating to An Post and the Department of Communications	20,000	19,420
3. Moneys received for special attendance of officers	1,960,000	2,161,139
4. Fines, forfeitures, law costs recovered	1,650,000	1,345,781
5. Proceeds of customs sales	500,000	460,449
6. Recoupment of certain travel costs from the EC	95,000	83,879
7. Recoupment of salaries, etc. of officers on secondment	90,000	63,770
8. Payment received for collection of lighthouse dues	13,000	12,200
9. Bill of entry receipts	20,000	41,284
10. Receipts from sale of official cars	5,000	825
11. Statistical returns	9,000	5,129
12. Miscellaneous	365,000	282,498
	<u>£15,587,000</u>	<u>£15,336,374</u>

3. Receipts vary with demand.
4. Receipts cannot be closely estimated.
5. Receipts vary with the quantity of seizures sold and the prices realised.
6. Receipts cannot be closely estimated.
7. Some 1989 accounts were paid in 1990.
9. Receipts vary with demand.
11. Receipts vary with demand.

EXTRA REMUNERATION

Thirty members of the Customs and Excise staff received allowances varying from £502 to £3,221 while engaged on investigation duty.

Two hundred and ninety-three members of the Customs and Excise staff received Night Duty Allowance varying from £401 to £2,426.

One hundred and seventy-nine members of Customs and Excise staff received Shift Allowance varying from £401 to £1,262.

One hundred and eighty-four members of the Revenue Commissioners' staff received amounts varying from £400 to £2,693 for performance of extra duties, including attendance at meetings abroad.

Thirteen members of the industrial staff in the Stamping Branch received allowances varying from £545 to £4,974 in respect of productivity, machine work, etc.

Nine hundred and eighty members of the Customs and Excise staff, seven hundred and fifty-two members of the Taxes staff, nine hundred members of the General Service staff and thirty-one members of the Stamping Branch staff received amounts varying from £400 to £10,813 in respect of overtime, allowances, and/or rewards for the detection of smuggling and other Revenue evasions, etc.

Twenty members of the Revenue Commissioners staff received allowances varying from £572 to £2,265 for performing higher duties.

The total amount paid in respect of overtime was £4,541,695 and the total number of staff engaged on overtime was four thousand and sixty-eight.

NOTES

The cost of Revenue staff on loan to other Departments without recoupment was £78,734.

Ex-gratia lump sums totalling £120,297 were paid to three hundred and sixty four officers of Assistant Principal and Principal Officer and analogous grades in respect of certain outstanding adjudication awards. Amounts paid varied from £80 to £615 (E.157/14/86).

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

- (1) £416 in respect of ten cases of damage to property while on official duty (E.2726, E.4599).
- (2) £282 in respect of seven claims for medical expenses incurred following accidents on duty (E.109/83/67, E.129/88).
- (3) £1,860 in respect of four claims for mobile allowances lost as a result of accidents on duty (E.109/83/67).
- (4) £1,000 additional expenses incurred following a compulsory transfer (E.105/16/74).
- (5) £150 in respect of a special removal expense claim (E.256/87).

OFFICE OF THE REVENUE COMMISSIONERS,
7th May, 1990.

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-Reachtairte Cuntas agus Ciste.

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1989

	£
Balance at 1st January, 1989	157,065
Receipts from Vote 45	47,832
	<hr/>
	204,897
Payments	204,897
	<hr/>
Balance at 31st December, 1989	Nil

P. F. CURRAN,
Accounting Officer.

OFFICE OF THE REVENUE COMMISSIONERS,
7th May, 1990.

Vote 9

VALUE OF COMPUTER WORK DONE FOR OTHER PUBLIC DEPARTMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1989, WITHOUT REPAYMENT

Number of Vote	Department/Office	Amount
7 (Part)	Paymaster General	£ 3,618
19	Justice	1,263
25	Environment	9,089
26	Education	32,980
37	Defence	491
39	Foreign Affairs	371
41	Social Welfare	274
42	Health	3,934
	TOTAL	£ 52,020

OFFICE OF PUBLIC WORKS

Vote 10

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1989, 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 ...	13,753,000	13,418,820	334,180	—
A.2.—President's Household Staff: Wages and Allowances	94,000	93,983	17	—
A.3.—Consultancy Services	21,000	—	21,000	—
B.1.—Travelling and Incidental Expenses...	1,231,000	1,608,024	—	377,024
B.2.—Office Machinery and other Office Supplies	343,000	369,248	—	26,248
B.3.—Office Premises Expenses	548,000	529,993	18,007	—
C.—Postal and Telecommunications Services	712,000	648,835	63,165	—
D.—Purchase of Sites and Buildings	220,000	559,162	—	339,162
E.—New Works, Alterations and Additions	20,684,000	17,093,389	3,590,611	—
F.1.—Maintenance and Supplies	9,460,000	8,903,809	556,191	—
F.2.—Government Supplies Agency	9,346,000	9,946,215	—	600,215
F.3.—Rents, Rates etc.	16,980,000	16,516,890	463,110	—
F.4.—Fuel, Electricity, Water, Cleaning Materials, etc.	209,000	229,281	—	20,281
G.—Parks	5,150,000	7,197,523	—	2,047,523
H.—Inland Waterways	3,135,000	5,049,213	—	1,914,213
I.—Wildlife Service	501,000	572,766	—	71,766
J.—National Monuments	4,927,000	4,407,041	519,959	—
K.—Coast Protection	150,000	90,528	59,472	—
L.1.—Arterial Drainage—Surveys	250,000	257,790	—	7,790
L.2.—Arterial Drainage—Construction Works	4,300,000	4,402,640	—	102,640
L.3.—Arterial Drainage—Maintenance	3,711,000	3,723,133	—	12,133
M.—Purchase and Maintenance of Engineering Plant and Machinery and Stores	1,383,000	1,433,664	—	50,664

Vote 10

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
GROSS TOTAL	£ 97,108,000	£ 97,051,947	£ 5,625,712	£ 5,569,659
			Surplus of Gross Estimate over Expenditure £56,053	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised	
N.—Appropriations in Aid	5,895,000	8,053,081	£2,158,081	
NET TOTAL	91,213,000	88,998,866	Total Surplus to be surrendered £2,214,134	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Proceeds from the sale of certain properties to the value of £3,572,149 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 £116,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- A.3.—Provision was not expended as the need to engage the services of consultants did not arise in the year of account.
- B.1.—Excess arose because of the introduction of new tourism projects in connection with which no extra provision was made under this subhead.
- D.—Expenditure on acquisition of properties was greater than anticipated.
- E.—Savings arose across a number of projects which did not proceed as fast as expected. Details of expenditure are at page 32.
- F.1.—In addition to the amount expended under this subhead a sum of £145,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46). Savings were due to expenditure on service charges being less than anticipated. The value of stocks held at the Central Building Maintenance Workshops at 31st December 1989 amounted to £500,000 approximately. Details of expenditure, Department by Department, are at page 33.
- F.2.—In addition to the amount expended under this subhead a sum of £2,500 was received from the Vote for Increases in Remuneration and Pensions (No. 46). Excess arose because the cost of printing orders from Departments was greater than expected. Details of expenditure, Department by Department, are at page 34. The approximate value of stocks held by the Government Supplies Agency at 31st December, 1989 was as follows:—

	£
Paper, etc.....	1,700,000
Furniture, etc.....	850,000
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.—Savings arose because rent increases were negotiated to a lower level than expected. Details of expenditure, Department by Department, are at page 35.
- G.—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). The excess was due to the purchase of land for the proposed Wicklow National Park and additional works at existing Parks.

Vote 10

H.—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). Excess arose because of the cost of repairing a breach in the Grand Canal near Edenderry and relining adjacent stretches.

I.—The excess arose on the purchase of important Nature Reserves.

J.—In addition to the amount expended under this subhead a sum of £143,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46). Savings were due to progress on conservation works being slower than expected.

K.—In addition to the amount expended under this subhead a sum of £1,500 was received from the Vote for Increases in Remuneration and Pensions (No. 46). Savings were due to expenditure being less than anticipated.

L.1.—In addition to the amount expended under this subhead engineering stores were supplied and services rendered by plant and machinery to the value of £34,567.

L.2.—In addition to the amount expended under this 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/Bonnet	498,797
— Monaghan/Blackwater	380,098

L.3.—In addition to the amount expended under this subhead a sum of £71,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).

M.—The value of stocks held at the Central Engineering Workshops at 31 December 1989 amounted to £998,000.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Rents (including receipts from lettings of fishing rights, etc.)	1,020,000	1,570,697
2. Recoveries from Local Authorities in respect of coast protection works	75,000	—
3. Sales of property	200,000	541,548
4. Recoveries by Government Supplies Agency for services carried out on repayment basis	1,820,000	1,883,628
5. Recoveries for services (other than those by the Government Supplies Agency) carried out on repayment basis	1,595,000	2,691,410
6. Fees, etc., in connection with the operation of the Local Loans Fund	5,000	10,504
7. Charges at Parks	376,000	450,429
8. Charges at National Monuments	340,000	469,529
9. Charges for use of Inland Waterways	60,000	21,008
10. Miscellaneous, including sales of produce and surplus stores, hire of plant, etc.	404,000	387,346
11. Recoveries from Local Authorities in connection with Arterial Drainage Works	—	26,982
TOTAL	£5,895,000	£8,053,081

1. Recoveries from Coillte Teo. and FÁS were greater than expected.

2. Remittances due from a Local Authority were not received.

3. A major sale of property was completed sooner than expected.

5. Due to the receipt of arrears from Bus Éireann and the introduction of payment by Departments for services rendered by the Central Building Maintenance Workshops.

6. Receipts were higher than expected.

7. Admission receipts were greater than expected mainly as a result of a nationwide advertising campaign undertaken during the year.

8. Admission receipts were greater than expected due to the publicity programme mentioned above.

Vote 10

9. Repair works necessitated closure of a section of the Grand Canal to the public and as a consequence receipts were considerably lower than expected.
11. Moneys due in a previous year in respect of work to a bridge were received.

EXTRA REMUNERATION

Eighty-two officers received overtime payments in excess of £400 with amounts paid varying between £412 and £5,920. Overtime was paid to one hundred and eighty officers in all at a total cost of £119,299.

NOTES

1. This account includes expenditure of £21,201 in respect of staff on loan, without repayment, to other Departments.
2. A total of £236,998 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 £26 were lodged in court in four cases (E.112/16/88, E.122/11/86 and E.112/8/89).
3. Sums totalling £78,502 were paid in settlement of claims for personal injuries on State property (S.102/34/80).
4. Sums totalling £3,487 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, S.14/6/60 and E.109/41/41).
5. Payments totalling £106,300 in compensation and costs were made in nine cases of accidents involving State and other vehicles. In a further accident there was damage to a State vehicle amounting to £2,586 (S.43/3/47, S.48/3/47 and S.102/34/80).
6. A payment of £555 was made *ex-gratia* on foot of one claim for damage caused by arterial drainage works. A payment of £62 was made in one case of accidental damage (S.59/1/68 and S.102/7/49).
7. One case of malicious damage gave rise to expenditure amounting to £1,362 (S.200/9/45).
8. Losses of stores to an estimated value of £4,244 were written off (S.102/37/82).
9. Losses by theft to an estimated value of £16,451 were written off (S.102/37/82 and S.102/32/82).
10. Claims amounting to £33,541 were written off or waived (S.55/3/55 and S.102/11/87).
11. Three disputes gave rise to expenditure of £36,250 in settlement and incidental costs. (S.55/1/72 and Department of Finance sanctions dated 16/6/89 and 30/9/89).
12. An additional cost of £61,765 arose in a case where on discovery by the lowest tenderer that because of a genuine error in their tender, the price on the basis of which the contract had been awarded was too low. The contract had to be cancelled and a fresh contract was placed with the same firm which was still the lowest tenderer. (S.9/4/58).
13. Expenditure in the year of account on services provided on a repayment basis included £1.8m. on Prison Projects, £0.4m. on Harbour Centres and £0.36m. on the Telecommunication Development Programme.
14. Expenditure of £374,676 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 £5,049 were issued to various organisations during the year (S.46/2/35, S.46/13/50, S.71/14/46, S.46/29/30, S.46/5/45, S.46/37/24, S.46/1/39 and S.46/3/67).
16. On the assimilation of the Stationery Office into the Office of Public Works sums totalling £80,699 due to the Stationery Office by public sector organisations were found to be irrecoverable and were written off (Department of Finance sanction dated 24/8/1989).

JOHN F. MAHONY,
Oifigeach Cuntasaiochta.

OIFIG NA N-OIBREACHA POIBLÍ,
27 Aibreán, 1990.

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

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

Vote 10

STATEMENT OF RECEIPTS AND PAYMENTS BY THE COMMISSIONERS OF PUBLIC WORKS ON THE UNDER-MENTIONED NON-VOTED SERVICES IN THE YEAR ENDED 31ST DECEMBER, 1989

Service	Balance at 1st January, 1989	Receipts, 1989	Payments, 1989	Balance at 31st December, 1989
	£	£	£	£
Commissioners of Public Works in Ireland (Acceptance of Trusteeship) Act, 1978 — Barretstown Castle Trust	15,412 (<i>Dr.</i>)	44,050	17,860	10,778 (<i>Cr.</i>)

JOHN F. MAHONY,
Oifigeach Cuntasaíochta.

OIFIG NA N-OIBREACHA POIBLÍ,
27 Aibreán, 1990.

NATIONAL LOTTERY SUSPENSE ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1989

	£
Balance at 1st January, 1989	98,503
Receipts from Fund for distribution of surplus of National Lottery (Grant-in-Aid) Account (Vote 7)	1,770,000
	<u>1,868,503</u>
Payments (see schedule)	1,497,296
Balance at 31st December, 1989	<u>£371,207</u>

SCHEDULE OF PAYMENTS FROM THE NATIONAL LOTTERY SUSPENSE ACCOUNT

	£
Custom House: Stonework restoration	788,843
National Library: Refurbishment	107,500
Kilmainham Jail: Restoration	189,314
Casino, Marino: Landscaping	136,278
Holy Trinity Church, Dublin Castle: Restoration	275,361
	<u>£1,497,296</u>

OIFIG NA N-OIBREACHA POIBLÍ,
27 AIBREÁN, 1990.

JOHN F. MAHONY,
Oifigeach Cuntasaíochta.

NATIONAL LOTTERY SUSPENSE ACCOUNT

NATIONAL HERITAGE COUNCIL

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1989

	£
Balance at 1st January, 1989	35,913 (<i>Dr.</i>)
Receipts from Fund for distribution of surplus of National Lottery (Grant-in-Aid) Account (Vote 7)	473,000
	<u>437,087</u>
Payments (see schedule)	273,236
Balance at 31st December, 1989	<u>£163,851</u>

OIFIG NA N-OIBREACHA POIBLÍ,
27 Aibreán, 1990.

JOHN F. MAHONY,
Oifigeach Cuntasaíochta.

Vote 10

SCHEDULE OF PAYMENTS FROM THE NATIONAL LOTTERY SUSPENSE ACCOUNT

	£
Roscrea Heritage Centre	10,000
Strokestown Heritage Centre	13,662
Tipperary S.R. County Museum	10,000
Douglas Hyde Interpretive Centre	6,500
Tullyarvan Mill	5,000
Museum of Labour History	29,370
Waterford Post Excavation Work	70,000
Wexford Sloblands	23,333
Fernhill Gardens, Sandyford	5,500
Irish Wildbird Conservancy — Warden Service on Rockabill Is.	6,000
Crann 'Sna Scoileanna	4,350
Crann Video	3,500
Wexford Post Excavation Work	15,000
Lisnagun Ringfort Reconstruction	5,000
Cork Historical and Archaeological Society — S/West Metallurgical Survey	10,000
Kilkenny Archaeological Society — Rothe House	9,000
Institute of Engineers — Survey of Engineering Heritage Works	1,750
Irish Architectural Archive — Purchase of Ashlin and Coleman collection of drawings	8,500
Royal Irish Academy — Clare Island Feasibility Study	1,000
Corrib Conservation Centre	5,750
Gunpowder Mills, Ballincollig	1,250
Irish Peatland Conservation Council — Education pack	10,000
Council Expenses	18,771
TOTAL	£273,236

OÍFÍG NA N-OIBREACHA POIBLÍ,
27 Aibreán, 1990.

JOHN F. MAHONY,
Oifigeach Cuntasaíochta.

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1989

	£
Balance at 1st January, 1989	449,877 (Dr.)
Receipts from Vote 45	19,140
Receipts from Department of Labour under the Redundancy Payments Act	81,976
	348,761 (Dr.)
Payments	479,891
Balance at 31st December, 1989	£828,652 (Dr.)

OÍFÍG NA N-OIBREACHA POIBLÍ,
27 Aibreán, 1990.

JOHN F. MAHONY,
Oifigeach Cuntasaíochta.

E. NEW WORKS, ALTERATIONS AND ADDITIONS

Project	Vote	Expenditure
	£	£
Dublin Castle: Reconstruction of Blocks 8, 9 and 10	700,000	420,794
Dublin Castle: Upper Yard Development including new Conference Centre	3,000,000	2,804,334
Garda Stations	3,550,000	3,308,696
Templemore Garda Training College	2,654,000	1,798,956
Employment Exchanges	3,000,000	2,193,139
Tralee: New Government Offices	1,250,000	1,028,543
Registry of Deeds: Stonework restoration	300,000	200,192
Leinster House: Improvements to North Wing	410,000	513,971
Garda Headquarters, Phoenix Park: Phase 2	100,000	86,687
National Gallery	700,000	114,186
Accommodation for Revenue Computer	350,000	6,193
Other Projects	4,670,000	4,617,698
TOTAL	£20,684,000	£17,093,389

SERVICE SUPPLIED TO OTHER DEPARTMENTS
F.1.—MAINTENANCE AND SUPPLIES

Departments, etc.	Vote	Expenditure*
	£	£
President	203,000	443,163
Oireachtas	240,000	779,630
Taoiseach	604,000	912,658
Finance	502,000	350,440
Comptroller and Auditor General	3,000	—
Revenue	1,141,000	921,017
Office of Public Works	1,127,000	1,251,155
Ombudsman	12,000	7,111
Justice	2,453,000	1,419,992
Environment	149,000	223,112
Education	335,000	404,983
Marine	37,000	35,491
Gaeltacht	4,000	1,567
Agriculture and Food	554,000	656,201
Labour	103,000	50,008
Industry and Commerce	158,000	132,913
Tourism and Transport	96,000	72,582
Communications	37,000	17,311
Defence	206,000	162,164
Foreign Affairs	760,000	181,833
Social Welfare	552,000	739,951
Health	66,000	69,808
Energy and Forestry	118,000	70,719
TOTAL	£9,460,000	£8,903,809

*Apportionment of Expenditure between Departments is estimated.

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	£ 2,000	£ 1,880	£ 1,000	£ 1,000	£ 25,000	£ 39,484
Oireachtas	901,000	1,013,533	304,000	303,121	34,000	29,491
Taoiseach	120,000	233,794	253,000	252,268	83,000	57,747
Finance	77,000	83,789	136,000	135,607	60,000	41,454
Comptroller and Auditor General	5,000	7,529	4,000	3,990	5,000	3,455
Revenue	393,000	414,405	907,000	904,372	144,000	99,490
Office of Public Works ...	673,000	977,908	311,000	310,101	727,000	579,063
Ombudsman	—	—	10,000	9,973	11,000	7,600
Justice	198,000	239,146	225,000	224,349	52,000	35,991
Environment	51,000	145,295	66,000	65,811	34,000	23,491
Education	199,000	222,588	143,000	142,587	68,000	46,981
Marine	32,000	33,194	24,000	23,932	23,000	15,891
Gaeltacht	1,000	906	7,000	6,981	5,000	3,455
Agriculture and Food ...	119,000	188,353	352,000	350,982	178,000	122,980
Labour	30,000	22,554	95,000	94,726	22,000	15,200
Industry and Commerce ...	119,000	136,366	114,000	113,672	22,000	15,200
Tourism and Transport ...	10,000	14,060	5,000	4,987	5,000	3,455
Communications	1,000	2,683	47,000	46,866	11,000	7,600
Defence	70,000	99,319	24,000	23,932	55,000	38,000
Foreign Affairs	561,000	696,778	256,000	255,259	78,000	60,469
Social Welfare	290,000	365,475	304,000	303,121	34,000	24,242
Health	62,000	50,256	84,000	83,758	18,000	12,436
Energy and Forestry ...	17,000	7,874	33,000	32,906	16,000	11,054
TOTAL	£ 3,931,000	4,957,685	3,705,000	3,694,301	1,710,000	1,294,229

*Apportionment of Expenditure between Departments is estimated.

SERVICE SUPPLIED TO OTHER DEPARTMENTS

F.3.—RENT, RATES, ETC.

Departments etc.	Vote	Expenditure
	£	£
President	—	—
Oireachtas	18,000	28,862
Taoiseach	946,000	795,144
Finance	1,000,000	789,631
Comptroller and Auditor General	54,000	—
Revenue	4,009,000	4,150,598
Office of Public Works	1,064,000	1,162,087
Ombudsman	75,000	69,115
Justice	2,706,000	2,717,103
Environment	770,000	783,186
Education	430,000	441,396
Marine	3,000	6,637
Gaeltacht	50,000	48,874
Agriculture and Food	956,000	924,697
Labour	124,000	75,639
Industry and Commerce	408,000	331,550
Tourism and Transport	108,000	85,297
Communications	218,000	205,526
Defence	370,000	367,545
Foreign Affairs	656,000	492,628
Social Welfare	2,578,000	2,680,338
Health	153,000	123,158
Energy and Forestry	284,000	237,879
TOTAL	£16,980,000	£16,516,890

ACCOUNT of the sum expended, in the year ended 31st December, 1989, 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 ...	990,000	937,172	52,828	—
B.1.—Travelling and Incidental Expenses	121,000	125,845	—	4,845
B.2.—Office Premises Expenses	84,000	84,127	—	127
C.—Postal and Telecommunications Services	28,000	25,246	2,754	—
D.—Apparatus and Chemical Equipment	236,000	232,286	3,714	—
GROSS TOTAL	£ 1,459,000	1,404,676	59,296	4,972
			Surplus of Gross Estimate over Expenditure <u>£54,324</u>	
	Estimated	Realised	Surplus of Appropriations in Aid realised <u>£890</u>	
E.—Deduct— Appropriations in Aid	32,000	32,890		
NET TOTAL	£ 1,427,000	1,371,786	Total Surplus to be surrendered <u>£55,214</u>	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The saving arose because posts for which provision was made in 1989 were not filled.
 C.—The saving arose because bills expected from Telecom Éireann in 1989 were not received until 1990.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts for various analyses, examinations, tests, etc.	14,000	17,378
2. Recoupment of certain travelling expenses	18,000	15,512
	<u>£32,000</u>	<u>£32,890</u>

1. Receipts in respect of these items are difficult to estimate accurately.
 2. Due to staff shortages the number of individual flights to Brussels was reduced with consequent reduction in recoupment amounts.

EXTRA REMUNERATION

Two officers received allowances of £1,433 and £1,199 for duties as delegates at meetings abroad. Four officers in all received sums in respect of overtime. Two of these received amounts of £910 and £939. The total amount paid in respect of overtime was £2,115.

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

NOTE

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

S. P. CROMIEN,
Accounting Officer.

DEPARTMENT OF FINANCE,
27th April, 1990.

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, 1989

	£
Balance at 1st January, 1989	—
Receipts from Vote 45	—
Payments	247
Balance at 31st December, 1989	247 (Dr.)

S. P. CROMIEN,
Accounting Officer.

DEPARTMENT OF FINANCE,
27th April, 1990.

ACCOUNT of the sum expended, in the year ended 31st December, 1989, compared with the sum granted, for Secret Service.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Secret Service	160,000	90,894	69,106	—

Surplus to be surrendered £69,106

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

The estimate is necessarily conjectural.

S. P. CROMIEN,
Accounting Officer.

DEPARTMENT OF FINANCE,
27th April, 1990.

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

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

ACCOUNT of the sum expended, in the year ended 31st December, 1989, 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	3,115,000	3,099,698	15,302	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £140,000				
<i>Supplementary</i> 14,000	154,000	154,708	—	708
B.2.—Office Premises Expenses	33,000	40,085	—	7,085
C.—Postal and Telecommunications Services	90,000	102,371	—	12,371
D.—Fees to Counsel				
<i>Original</i> £590,000				
<i>Supplementary</i> 200,000	790,000	840,069	—	50,069
E.—General Law Expenses	1,125,000	1,048,023	76,977	—
F.—Defence of Public Servants	5,000	—	5,000	—
G.—Law Reform Commission (Grant-in-Aid)	330,000	329,406	594	—
GROSS TOTAL				
<i>Original</i> £5,428,000				
<i>Supplementary</i> 214,000	£ 5,642,000	5,614,360	97,873	70,233
			Surplus of Gross Estimate over Expenditure <u>£27,640</u>	
	Estimated	Realised	Surplus of Appropriations in Aid realised <u>£25,880</u>	
Deduct—				
H.—Appropriations in Aid	67,000	92,880		
NET TOTAL			Total Surplus to be surrendered <u>£53,520</u>	
<i>Original</i> £5,361,000				
<i>Supplementary</i> 214,000	£ 5,575,000	5,521,480		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.2.—The excess arose because expenditure was greater than anticipated and was due to furnishing of additional accommodation for staff which became available to the Chief State Solicitor's Office in Osmond House.
- C.—The excess arose because the estimate for this subhead has to be somewhat conjectural and in the event was less than actual expenditure.

Vote 13

- D.—The excess arose because the amount required for this subhead cannot be accurately gauged and was in fact less than needed.
- E.—The saving on this subhead arose from the fact that bills of costs furnished for payment in the course of the year were less than anticipated.
- F.—The saving arose because the estimate for this subhead, which is always a nominal figure of £5,000, must of necessity be conjectural.

		APPROPRIATIONS IN AID	
		Estimated	Realised
		£	£
Costs and Fees received by the Chief State Solicitor, etc.		67,000	92,880
Receipts under this heading are difficult to estimate accurately.			

EXTRA REMUNERATION

One officer received a sum of £612 for duties as a delegate at meetings abroad.

Thirty-four officers received sums ranging from £415 to £5,566 in respect of overtime. Overtime was paid to forty-six officers in all at a total cost of £62,031.

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

NOTE

Ex-gratia lump sums totalling £14,880 were paid to twenty-four officers of grades analogous to Principal and Assistant Principal in respect of certain outstanding adjudication awards. Amounts paid varied from £570 to £650 (E.107/6/88).

MATTHEW RUSSELL,
Accounting Officer.

OFFICE OF THE ATTORNEY GENERAL,
30th April, 1990.

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, 1989

	£	
Balance at 1 January, 1989	44,981	(Dr.)
Receipts from Vote 45	44,981	
Balance at 31st December, 1989	Nil	

MATTHEW RUSSELL,
Accounting Officer.

OFFICE OF THE ATTORNEY GENERAL,
30th April, 1990.

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

Vote 14

ACCOUNT of the sum expended, in the year ended 31st December, 1989, 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 ...	343,000	346,567	—	3,567
B.1.—Travelling and Incidental Expenses	46,000	20,501	25,499	—
B.2.—Office Premises Expenses	11,000	11,455	—	455
C.—Postal and Telecommunications Services	17,000	15,520	1,480	—
D.—Fees to Counsel				
<i>Original</i> £840,000				
<i>Supplementary</i> 375,000				
	1,215,000	1,216,162	—	1,162
E.—General Law Expenses				
<i>Original</i> £80,000				
<i>Supplementary</i> 60,000				
	140,000	140,459	—	459
F.—State Pathology	89,000	87,738	1,262	—
GROSS TOTAL				
<i>Original</i> £1,426,000				
<i>Supplementary</i> 435,000				
£	1,861,000	1,838,402	28,241	5,643
			Surplus of Gross Estimate over Expenditure £22,598	
	Estimated	Realised		
Deduct—				
G.—Appropriations in Aid	20,000	19,021		
				Deficiency in Appropriations in Aid realised £979
NET TOTAL				
<i>Original</i> £1,406,000				
<i>Supplementary</i> 435,000				
£	1,841,000	1,819,381		Net Surplus to be surrendered £21,619

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—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.—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.
- C.—The actual cost of postal services proved to be less than the estimate provided by An Post.

EXTRA REMUNERATION

A total of £5,068 was paid to six officers in respect of overtime. Two officers received £1,295 and £2,307 respectively for overtime. Two officers received £2,536 and £5,446 respectively for the performance of higher duties.

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

Vote 14

NOTE

Ex-gratia lump sums totalling £2,570 were paid to four officers of Assistant Principal and grades analogous to Principal and Assistant Principal in respect of certain outstanding adjudication awards. Amounts paid varied from £625 to £660 (E.107/6/88).

MICHAEL LIDDY,
Accounting Officer.

OFFICE OF DIRECTOR OF PUBLIC PROSECUTIONS,
23rd April, 1990.

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

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

VALUATION AND ORDNANCE SURVEY

Vote 15

ACCOUNT of the sum expended, in the year ended 31st December, 1989, compared with the sum granted, for the salaries and expenses of the Valuation Office, the Ordnance Survey, and certain minor services.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances ...	6,906,000	6,529,725	376,275	—
A.2.—Consultancy services	50,000	—	50,000	—
B.1.—Travelling and Incidental Expenses	1,117,000	1,319,134	—	202,134
B.2.—Office Machinery and other Office Supplies	120,000	98,985	21,015	—
B.3.—Office Premises Expenses	200,000	207,938	—	7,938
C.—Postal and Telecommunications Services	130,000	147,237	—	17,237
D.—Stores and Equipment	1,000,000	1,081,446	—	81,446
E.—Valuation Tribunal	90,000	76,479	13,521	—
F.—Farm Classification Office and Farm Tax Tribunal (residual expenses) ...	10,000	13,338	—	3,338
GROSS TOTAL	£ 9,623,000	9,474,282	460,811	312,093
			Surplus of Gross Estimate over Expenditure £148,718	
Deduct—	Estimated	Realised	Deficiency in Appropriations in Aid realised £96,837	
G.—Appropriations in Aid	2,800,000	2,703,163	Net Surplus to be surrendered £51,881	
NET TOTAL	£ 6,823,000	6,771,119		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—In addition to the amount expended under this subhead, a sum of £125,000, received from the Vote for Increases in Remuneration and Pensions (No. 46), was spent on salaries, wages and allowances.
- A.2.—The planned consultancy study did not take place.
- B.1.—The excess was due to an increase in the rates of subsistence which was not provided for in the estimate.
- B.2.—The small saving was due to the computerisation of the Valuation Lists not proceeding at the expected pace.
- C.—The increase in expenditure was due to an increase in telephone and postal expenses.
- D.—The increase in expenditure was due to the necessity to purchase additional paper not provided for in the estimate.
- E.—Estimation for this subhead was difficult as this was the Tribunal's first full year of operation.
- F.—This excess was due to costs not provided for in the small allocation.

Vote 15

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
VALUATION OFFICE		
1. Valuation Tribunal Appeal fees	40,000	27,103
2. Valuation Certificate fees (23 Vict., c.4 (sec. 9))... ..	35,000	1,837
3. Valuation Revision fees	600,000	329,274
4. Commissioner's Appeal fees	110,000	85,590
5. Miscellaneous	10,000	12,247
ORDNANCE SURVEY		
6. Sales of Maps	1,050,000	1,130,000
7. Royalty fees	575,000	692,000
8. Fees for contract mapping	355,000	399,000
9. Miscellaneous	25,000	26,112
	£2,800,000	£2,703,163

- 1 & 5. There is no predictable pattern of demand for these services.
2. The shortfall resulted when adjustment was made to the receipted figures for previous years.
- 3 & 4. Receipts were difficult to estimate as this was the first full year for these charges.
6. The increase is due mainly to improved marketing.
7. The increase is due mainly to new royalty agreements negotiated as a result of a clampdown on unauthorised copying.
8. The increase is due mainly to increased demand for Ordnance Survey services.

EXTRA REMUNERATION

Ninety-seven officers received sums ranging from £436 to £6,658 in respect of overtime. A total of £161,225 was paid to one hundred and fifty-five officers.

NOTE

Eleven officers of various grades received *ex-gratia* payments of £2,536 in respect of certain outstanding arbitration awards. Amounts varied between £90 and £308 (E.107/6/88, E.166/18/84 and E.157/14/86).

VALUATION OFFICE,
2nd March, 1990.

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-Reachtairte Cuntas agus Ciste.

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1989

	£	(Dr.)
Balance at 31st December, 1988	857	
Payments	29,264	
	30,121	
Receipts from Vote 45	29,264	
Receipts from Subhead A.1.	857	
Balance at 31st December, 1989	Nil	

VALUATION OFFICE,
2nd March, 1990.

T. P. O'CONNOR,
Accounting Officer.

APPENDIX

VALUE OF MAPS PRESENTED UNDER COPYRIGHT DURING 1989

Library	Value
	£
University College, Dublin	377
Trinity College, Dublin	377
University College, Galway	377
National Library of Ireland	377
University College, Cork	377
St. Patrick's College, Maynooth	377
British Museum	377
Ministry of Defence, United Kingdom	586
TOTAL £	3,225

Vote 16

CIVIL SERVICE COMMISSION

ACCOUNT of the sum expended, in the year ended 31st December, 1989, 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				
<i>Original</i> £580,000				
<i>Supplementary</i> 18,000				
	598,000	578,011	19,989	—
A.2.—Examiners, etc.	80,000	67,411	12,589	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £70,000				
<i>Supplementary</i> 10,000				
	80,000	83,922	—	3,922
B.2.—Office Machinery and other Office Supplies	50,000	61,655	—	11,655
B.3.—Office Premises Expenses	32,000	50,985	—	18,985
C.—Postal and Telecommunications Services				
<i>Original</i> £65,000				
<i>Supplementary</i> 20,000				
	85,000	70,521	14,479	—
D.—Examinations				
<i>Original</i> £125,000				
<i>Supplementary</i> 59,000				
	184,000	177,536	6,464	—
GROSS TOTAL				
<i>Original</i> £1,002,000				
<i>Supplementary</i> 107,000				
£	1,109,000	1,090,041	53,521	34,562
			Surplus of Gross Estimate over Expenditure £18,959	
Deduct—	Estimated	Realised		
E.—Appropriations in Aid	260,000	302,581		
			Surplus of Appropriations in Aid realised £42,581	
NET TOTAL				
<i>Original</i> £742,000				
<i>Supplementary</i> 107,000				
£	849,000	787,460		
			Total Surplus to be surrendered £61,540	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2, C. & D.—The savings arose because a further escalation in recruitment activity scheduled to take place in August/September 1989 did not commence until November 1989. Consequently some bills expected to be presented for payment in the year of account were not so presented until the following year.

- B.1.—The excess arose because recruitment activity in the Local Appointments Commission side was greater than anticipated.
- B.2.—The excess was due to the purchase of mailing equipment required to process large postal volumes associated with additional recruitment.
- B.3.—The excess was due to the cost of internal modifications to accommodation necessitated by the arrival of additional staff to this Office for which provision had not been made in the supplementary estimate for 1989.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from An Post and Bord Telecom Éireann	2,000	23,468
2. Receipts from County and County Borough Councils, Harbour Authorities (No. 39 of 1926 (Sec. 12) and No. 9 of 1946 (Sec. 38))	258,000	277,820
3. Miscellaneous receipts	—	1,293
	<u>£260,000</u>	<u>£302,581</u>

1. Services provided on behalf of An Post and Telecom Éireann were greater than had been predicted.
2. Receipts from County and County Borough Councils include arrears in respect of 1988 and previous years.
3. Receipts under this heading are difficult to estimate accurately.

EXTRA REMUNERATION

One officer received an allowance of £2,096 for performance of higher duties. Forty officers in all received sums in respect of overtime. Twelve of these received amounts varying from £487 to £2,887. The total amount paid in respect of overtime was £19,670.

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

NOTE

Ex-gratia lump sums totalling £795 were paid to two officers of Assistant Principal and Principal Officer grades and to one officer of a grade analogous to Assistant Principal in respect of certain outstanding adjudication awards. Amounts varied between £80 and £625 (E.107/6/88).

BRENDAN LANNON,
Accounting Officer.

CIVIL SERVICE COMMISSION,
27th April, 1990.

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-Reachteaire Cuntas agus Ciste.

Vote 16

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1989

Balance at 1 January, 1989	£	28,491 (Dr.)
Receipts from Vote 45		28,491
Balance at 31st December, 1989		Nil

CIVIL SERVICE COMMISSION,
27th April, 1990.

BRENDAN LANNON,
Accounting Officer.

ACCOUNT of the sum expended, in the year ended 31st December, 1989, 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 ...	641,000	569,102	71,898	—
B.1.—Travelling and Incidental Expenses	50,000	41,709	8,291	—
B.2.—Office Premises Expenses	14,000	8,099	5,901	—
C.—Publicity and Advertising	8,000	7,866	134	—
D.—Postal and Telecommunications Services	35,000	28,162	6,838	—
E.—Office Machinery	16,000	36,365	—	20,365
F.—Consultancy and Legal Fees	8,000	5,778	2,222	—
TOTAL	£ 772,000	697,081	95,284	20,365
Surplus to be surrendered			£74,919	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—Savings under this subhead resulted from unavoidable delays in the filling of vacancies in the Office following the recommendations of the Department of Finance review of staffing carried out in 1988.
- B.1.—The saving under this subhead represents the effect of the delay in filling of vacancies in the context of reduced travelling and other expenses associated with visiting complainants and the curtailment of the regional visits programme.
- B.2.—Expenditure under this heading was less than anticipated because a proposed refurbishment programme in the Office did not proceed as anticipated.
- D.—Savings under this subhead reflect the decreased staff numbers in 1989.
- E.—The increase in expenditure under this subhead arose from the cost involved in the continuing development of the Office's computer system and replacement of obsolete office equipment.
- F.—This is largely a contingency which is used as and when the need for legal advice/consultancy arises.

EXTRA REMUNERATION

Fifteen officers in all received sums in respect of overtime. Seven of these received amounts ranging from £550 to £3,286. The total amount paid in respect of overtime was £14,504.

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

NOTE

Ex-gratia lump sums totalling £900 were paid to eleven officers of Assistant Principal and Principal Officer level in respect of certain outstanding adjudication awards. Amounts varied from £80 to £90 (E.157/14/86).

WILLIAM P. FAGAN,
Accounting Officer.

OFFICE OF THE OMBUDSMAN,
30th April, 1990.

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 18 SUPERANNUATION AND RETIRED ALLOWANCES

ACCOUNT of the sum expended, in the year ended 31st December, 1989, compared with the sum granted, for pensions, superannuation, occupational injuries 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	47,495,000	48,213,805	—	718,805
B.—Payments under the Contributory Pensions Schemes for Spouses and Children of Civil Servants, members of the Judiciary and Court Officers	7,370,000	7,514,528	—	144,528
C.— <i>Ex-gratia</i> pensions for Widows and Children of Civil Servants, members of the Judiciary and Court Officers	3,600,000	3,626,139	—	26,139
D.—Additional Allowances and Gratuities in respect of established officers and payments in respect of transferred service	8,298,000	5,074,367	3,223,633	—
E.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921	17,000	12,196	4,804	—
F.—Pensions, Allowances and Gratuities in respect of Unestablished Officers and their Spouses and Children and other persons and payments in respect of transferred service	8,860,000	8,088,065	771,935	—
G.—Injury Grants and Medical Fees	80,000	69,561	10,439	—
H.—Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows	26,000	20,361	5,639	—
GROSS TOTAL	£ 75,746,000	72,619,022	4,016,450	889,472
			Surplus of Gross Estimate over Expenditure £3,126,978	
Deduct—	Estimated	Realised	Deficiency in Appropriations in Aid realised £187,872	
I.—Appropriations in Aid	9,323,000	9,135,128	Net Surplus to be surrendered £2,939,106	
NET TOTAL	£ 66,423,000	63,483,894		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- D.—The saving was due to the number of retirements and deaths in service being less than anticipated.
- 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.—The number of beneficiaries is diminishing all the time and it is difficult to estimate expenditure accurately.

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)	17,000	15,421
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)) ...	4,239,000	4,044,000
3. Receipts in respect of pension liability of staff on loan, etc. ...	110,000	125,503
4. Contributions to Spouses' and Children's Pensions Schemes for Civil Servants and others	4,667,000	4,643,800
5. Repayment of Gratuities, etc.	50,000	44,669
6. Purchase of Notional Service	200,000	177,192
7. Miscellaneous	40,000	84,543
	<u>£9,323,000</u>	<u>£9,135,128</u>

1. This recoupment relates to 1988 and was less than that anticipated. The amount due was received in February 1989.
3. The number of officers on loan can vary unpredictably from year to year. Therefore, it is difficult to estimate receipts accurately.
5. It is not possible to forecast accurately the number or value of gratuities which are repaid.
6. Due to the voluntary nature of the option to purchase notional service, it is difficult to estimate the amount involved.
7. The level of refunds from the organisations operating the Transfer of Service Scheme is not predictable.

EXTRA REMUNERATION

Forty-six pensioners received from public funds sums ranging from £450 to £42,400 as remuneration for services rendered.

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

S. P. CROMIEN,
Accounting Officer.

DEPARTMENT OF FINANCE,
27th April, 1990.

Vote 18

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, 1989, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Justice, and of certain other services administered by that Office, and for payment of a grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances ...	9,919,000	9,412,249	506,751	—
A.2.—Consultancy Services	30,000	35,015	—	5,015
B.1.—Travelling and Incidental Expenses	907,000	971,661	—	64,661
B.2.—Office Machinery and other Office Supplies	250,000	374,337	—	124,337
B.3.—Office Premises Expenses	583,000	277,127	305,873	—
C.—Postal and Telecommunications Services	690,000	674,834	15,166	—
D.—Payments to the Incorporated Council of Law Reporting for Ireland ...	43,000	32,000	11,000	—
E.—Commissions and Special Inquiries ...	22,000	33,426	—	11,426
F.1.—Legal Aid—Criminal	2,500,000	2,788,346	—	288,346
F.2.—Legal Aid Board (Grant-in-Aid) ...	1,738,000	1,568,000	170,000	—
G.1.—Compensation for Personal Injuries Criminally Inflicted	2,000,000	2,356,521	—	356,521
G.2.—The Irish Association for Victim Support	8,000	8,000	—	—
H.—Garda Complaints Board	180,000	158,602	21,398	—
I.—Conciliation Service	94,000	98,025	—	4,025
J.—Office of the Data Protection Commissioner	204,000	174,940	29,060	—
GROSS TOTAL £	19,168,000	18,963,083	1,059,248	854,331
			Surplus of Gross Estimate over Expenditure <u>£204,917</u>	
Deduct—	Estimated	Realised	Deficiency in Appropriations in Aid realised <u>£116,903</u>	
K.—Appropriations in Aid	760,000	643,097	Net Surplus to be surrendered <u>£88,014</u>	
NET TOTAL £	18,408,000	18,319,986		

Vote 19

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated	Realised
	£	£
Fees (cash) for Nationality and Citizenship Certificates (No. 26 of 1956)	80,000	58,702

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—The saving was mainly due to the effects of policy on staffing levels.
- A.2.—The excess arose because expenditure on consultancy services was higher than anticipated.
- B.1.—The excess arose because expenditure on travel was greater than anticipated.
- B.2.—The excess arose mainly because expenditure on computers and other office equipment was greater than anticipated.
- B.3.—The saving arose mainly because the provision which had been made for the furnishing of the Department's new offices in Killarney was not required. Expenditure on energy supplies and office maintenance was also 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 excess arose because two additional Commissions were set up during the year for which expenditure had not been 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.—The saving was due to the fact that, because of savings in pay in the Legal Aid Board, the issue of the full grant was not required in 1989.
- G.1.—The excess was due to payments being greater than anticipated.
- H.—The saving arose mainly because disciplinary tribunal activity and accommodation costs were less than anticipated.
- J.—The saving is due to the fact that the setting up of the office and the appointment of staff did not proceed as quickly as anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Film Censorship fees (cash)	250,000	91,866
2. Recoupment of salaries, etc. of officers on secondment	358,000	348,435
3. Data Protection Fees	131,000	119,219
4. Miscellaneous	21,000	83,577
TOTAL	£760,000	£643,097

- There were no receipts in respect of video censorship in 1989.
- It was difficult to estimate receipts under this heading in the first year.
- The surplus arose mainly because receipts from the Incorporated Council of Law Reporting for Ireland were greater than anticipated, and payment for services provided to another Department during the previous year was not received until 1989.

EXTRA REMUNERATION

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

Eighty-five officers received overtime payments in excess of £400 with amounts paid varying between £415 and £5,145. Overtime was paid to one hundred and sixty-six officers in all at a total cost of £137,764.

NOTES

An *ex-gratia* payment of £101 was made to an officer in respect of damage to personal property (E.109/41/41).

Ex-gratia payments totalling £1,462 were made to ten 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).

A payment of £35 was made to a member of the public whose passport was stolen in registered mail sent by this Department (S.13/7/63).

An *ex-gratia* payment of £4,500 was made to an officer in respect of extra duties carried out by him over a number of years (E.18/1/67).

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS AND SPECIAL INQUIRIES ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1989

Commission or Special Inquiry	Year of Appointment	Total Expenditure to 31st December, 1989
Criminal Injuries Compensation Tribunal	1974	£ 213,980
Committee for Fund Raising for Charities ...	1989	7,480
Public Safety and Crowd Control Committee ...	1989	11,166

D. MATHEWS,
Accounting Officer.

DEPARTMENT OF JUSTICE,
30th April, 1990.

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

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

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1989, 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.1.—Salaries, Wages and Allowances ...	210,987,000	211,248,079	—	261,079
A.2.—Consultancy Services	100,000	5,176	94,824	—
B.1.—Travelling and Incidental Expenses	9,356,000	9,724,158	—	368,158
B.2.—Office Machinery and other Office Supplies	890,000	1,033,756	—	143,756
B.3.—Office Premises Expenses	478,000	784,969	—	306,969
C.—Postal and Telecommunications Services	5,123,000	4,857,557	265,443	—
D.—Clothing and Accessories	1,750,000	1,377,463	372,537	—
E.—Station Services	3,556,000	3,384,920	171,080	—
F.—St. Paul's Garda Medical Aid Society (Grant-in-Aid)	26,000	24,474	1,526	—
G.—Transport	6,840,000	7,912,335	—	1,072,335
H.—Radio and other Equipment	2,800,000	2,904,034	—	104,034
I.—Aircraft	1,000	—	1,000	—
J.—Superannuation, etc.	44,600,000	41,494,976	3,105,024	—
K.—Witnesses' Expenses	310,000	246,942	63,058	—
GROSS TOTAL	£ 286,817,000	284,998,839	4,074,492	2,256,331
			Surplus of Gross Estimate over Expenditure £1,818,161	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised £177,808	
L.—Appropriations in Aid	8,183,000	8,360,808		
NET TOTAL	£ 278,634,000	276,638,031	Total Surplus to be surrendered £1,995,969	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2.—The saving arose because consultants engaged on a project had not reached a stage in the work where payments were due and other projects proposed for 1989 did not commence.

B.2.—The excess arose because expenditure on computer equipment and other office machinery was higher than anticipated.

B.3.—The excess arose because emergency maintenance work to Garda buildings was greater than anticipated.

C.—The saving was mainly due to the fact that expenditure on postal and telecommunications services was less than anticipated. In addition, the provision for the handling of stores was not required.

D.—The saving arose because deliveries by suppliers were less than anticipated.

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.

G.—The excess was mainly due to the necessity to purchase extra vehicles and accessories. In addition, expenditure on maintenance and running costs was greater than anticipated.

I.—The amount granted was a token provision.

J.—The saving arose mainly because the number of retirements was less than anticipated.

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

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Contributions to the Garda Síochána Pensions Scheme ...	2,834,000	2,917,145
2. Contributions to the Garda Síochána Spouses' and Children's Pensions Scheme	3,385,000	3,215,042
3. Miscellaneous Receipts	1,964,000	2,228,621
	<u>£8,183,000</u>	<u>£8,360,808</u>

2. The receipts under this heading were less than anticipated.

3. The surplus was mainly due to the fact that receipts in respect of services rendered by Gardai and the sale of old stores were greater than anticipated. In addition, receipts from the United Nations in respect of Garda service in Namibia were not included in the original estimate.

Miscellaneous receipts comprised the following:—

	£
Repayment of advances under Subhead B.1.	22,843
Repayment for services rendered by the Garda Síochána	300,220
Recovery in respect of damage to official vehicles and other Garda property	83,947
Proceeds of sales of used vehicles, old stores and forfeited and unclaimed property	882,321
Fees for accident and malicious damage reports	311,490
Centage charge to Insurance Companies for collection of insurance premiums	48,030
Recovery of witnesses' expenses	26,506
Contributions for quarters	333,984
Unclassified items (including U.N. receipts)	219,280
	<u>£2,228,621</u>

STATEMENT OF LOSSES (GARDA VEHICLES ETC.)

In sixty-one accidents involving Garda Síochána vehicles, damage and other costs amounting to £68,821 was attributable to Garda personnel (S.13/18/56).

In two hundred and thirty-one accidents involving Garda Síochána vehicles, damage and other costs amounting to £166,800 was not attributable to Garda personnel. In sixty cases compensation totalling £38,680 was recovered (S.13/18/56 and S.16/1/67).

In forty-three accidents involving Garda Síochána vehicles, damage and other costs amounting to £40,826 was partly attributable to Garda personnel (S.13/18/56 and S.16/1/67).

In eight accidents involving Garda Síochána vehicles, damage and other costs amounting to £8,014 was charged where responsibility has yet to be assigned. In one case compensation totalling £2,500 was recovered (S.13/18/56 and S.16/1/67).

In one hundred and seventy-two cases involving damage amounting to £63,549 to Garda Síochána vehicles, the Garda authorities had determined that the damage was maliciously caused. In forty-four cases compensation totalling £19,296 was recovered (S.200/9/45).

Vote 20

EXTRA REMUNERATION

Five thousand, two hundred and forty-two members of the Garda Síochána and fourteen civilian employees received overtime payments in excess of £400, with amounts paid varying between £400 and £14,184. Overtime was paid to a total of nine thousand, three hundred and ninety-nine persons in all at a total cost of £9,699,574.

NOTES

A sum of £12 was written-off in respect of money stolen from a Garda Station (S.13/7/63).

A sum of £192 was written-off in respect of the larceny of a cheque issued to a Garda (S.13/7/63).

An *ex-gratia* payment of £350, 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.13/8/78).

A sum of £1,455 was written-off in respect of overpayments made to officers (S.13/7/63).

An amount of £41,428 was brought to account and an amount of £30,216 was written-off in respect of surplus and missing stock as a result of stocktaking in the Garda stores. Subsequently, stock movements in the Garda Transport Stores were recorded on a day one basis with effect from 1 October, 1988 (S.13/7/63).

Sums of £14,271, £29,756 and £15,973 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 £250 was written-off in respect of irregularities in public moneys in a Garda Station (S.13/7/63).

£48,144 was received in respect of fees (Revenue Stamps) for the use of vehicle plates under the Road Transport Acts.

Compensation and legal costs totalling £720,337 and ranging from £57 to £95,458 was paid in one hundred and eighteen cases in respect of claims for personal injuries as a result of accidents involving Garda vehicles. In five cases a total of £2,160 was recouped in respect of the knock-for-knock agreement with insurance companies (S.13/18/56, S.10/4/82, S.16/1/67).

Payments totalling £98,064 and ranging from £1,750 to £24,509 were made in twelve instances where civil actions were taken against the State arising from actions taken by Gardai in the performance of their duties (S.13/18/56, S.13/14/76).

Ex-gratia payments totalling £3,169, ranging from £250 to £1,769, in respect of legal expenses, were made to six Gardai where legal action was taken against them arising from actions taken by them in the performance of their duties (S.13/7/87, E.122/6/86).

Payments of £15,000 and £10,243 were paid to two civilians in respect of injuries received as a result of accidents on Garda premises (S.13/18/56, S.13/14/76).

Assistance was rendered to the Garda Síochána by the Defence Forces in the disposing of explosive materials, without payment (S.4/17/63).

Air Corps helicopters were availed of by Garda personnel during 1989 without payment.

Ammunition to the value of £106 was issued to the Garda Authorities by the Defence Forces during 1989 (S.4/34/49).

A payment of £4,909 was made to a Garda in respect of a claim arising out of an injury received by him while on duty (S.13/18/56).

A sum of £34,223 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 £30,992 was charged to Subhead A in respect of the remuneration of members of the Garda Síochána on special leave with pay and working with the Garda Representative Association (E.145/6/80).

A sum of £15,947 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 £16,096 was charged to Subhead A in respect of the remuneration of members of the Garda Síochána assigned to the Garda Síochána Benevolent Society (S.13/34/30).

Two cases of malicious damage to Garda premises gave rise to expenditure amounting to £9,562 (S.200/9/45).

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

GARDA SÍOCHÁNA REWARD FUND, 1989

The following statement shows the total receipts proper to the Fund for the year 1989, the amount of payments in that period and the balance of the Fund at 31st December, 1989.

	£
Balance brought forward on 1st January, 1989	52,141
Receipts for year ended 31st December, 1989	15,235
	<hr/>
Payments for year ended 31st December, 1989	67,376
	<hr/>
Balance on 31st December, 1989	18,326
	<hr/>
	£49,050

The receipts into the Fund for the year amounted to £15,235 as shown hereunder:—

	£
Contribution from Garda Vote	415
Receipts from disciplinary measures	6,789
Revenue Rewards	5,218
Fishery Rewards	2,813
	<hr/>
	£15,235

D. MATHEWS,
Accounting Officer.

DEPARTMENT OF JUSTICE,
30th April, 1990.

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

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

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1989, compared with the sum granted, for expenses in connection with prisons, including centres of detention for juveniles; for probation and welfare services; and for payment of a grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances ...	41,878,000	41,610,864	267,136	—
B.1.—Travelling and Incidental Expenses	1,944,000	1,910,770	33,230	—
B.2.—Office Machinery and other Office Supplies	125,000	200,528	—	75,528
C.—Postal and Telecommunications Services	360,000	358,406	1,594	—
D.—Buildings and Equipment	7,079,000	7,702,073	—	623,073
E.—Prison Services, etc.	6,400,000	5,928,028	471,972	—
F.—Manufacturing Department and Farm	600,000	360,804	239,196	—
G.—Probation and Welfare Services ...	1,385,000	1,384,098	902	—
H.—Community Service Orders Scheme	208,000	221,351	—	13,351
I.—Educational Services	250,000	248,298	1,702	—
J.—Prison Officers Medical Aid Society (Grant-in-Aid)	194,000	192,364	1,636	—
GROSS TOTAL	£ 60,423,000	60,117,584	1,017,368	711,952
			Surplus of Gross Estimate over Expenditure £305,416	
			Deficiency in Appropriations in Aid realised £134,218	
Deduct—	Estimated	Realised		
K.—Appropriations in Aid	850,000	715,782		
NET TOTAL	£ 59,573,000	59,401,802	Net Surplus to be surrendered £171,198	

Estimated daily average number of prisoners...	2,000
Actual daily average number of prisoners ...	2,068

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount expended under this subhead a sum of £900,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- B.2.—The excess arose because expenditure on computers and other office equipment was greater than anticipated.
- D.—Because of exceptionally fine weather in 1989, construction work progressed faster than envisaged. Moreover, outgoings in 1989 included a payment for storage rental due in 1988 but not invoiced in time for payment in that year and in respect of which there was an equivalent saving in 1988.

- E.—The saving arose because expenditure on clothing, bedding, furniture, etc.; fuel, light and cleaning; laundry services, and on training equipment and materials 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 anticipated.
- H.—The excess was due to more supervisors being employed because of the type of offender on each programme and because of an increase in the number of hours per order.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from Manufacturing Department and Farm (including produce used in Prisons)	400,000	412,553
2. European Social Fund	193,000	66,180
3. Miscellaneous	257,000	237,049
	<u>£850,000</u>	<u>£715,782</u>

2. The deficiency arose because a number of planned projects did not proceed as anticipated and because eligibility for grants in respect of the industrial programme was less than expected.
3. The deficiency arose because receipts in respect of official accommodation were less than anticipated.

EXTRA REMUNERATION

One thousand seven hundred and fifty-one officers received overtime payments in excess of £400, with amounts paid varying between £400 and £20,390. Overtime was paid to one thousand eight hundred and seventy-five officers in all at a total cost of £7,521,354.

NOTES

Ex-gratia payments amounting to £166, ranging from £12 to £80 were made to five prison officers in respect of damage to private property (E.109/41/41).

Payments totalling £123,610 and ranging from £617 to £35,000 were made in respect of claims arising out of injuries received by fifteen prisoners (S.13/4/89, S.13/18/56).

Compensation and legal costs amounting to £10,500 and £11,930 were paid to two civilians in respect of cases of wrongful detention (S.13/18/56, S.13/4/89).

Compensation amounting to £375 was paid to a civilian in respect of damage caused to his taxi while in a prison (S.13/4/89).

Compensation amounting to £99 was paid to an officer in respect of damage to his car while parked outside a prison (S.13/4/89).

Compensation and legal costs of £2,663 and £323 were paid to two civilians in respect of damage to their vehicles following collisions with Prison Service vehicles (S.13/18/56).

Payments totalling £160,648 and ranging from £4,772 to £150,000 were made in respect of claims arising out of injuries received by three Prison Officers while on duty (S.13/18/56, S.13/4/89).

Compensation and legal costs of £17,147 were paid to a person carrying out work on a community services order in respect of injuries received from a fall (S.13/4/89).

Compensation of £70 and £163 was paid to two prisoners in respect of loss of personal property (S.13/4/89, E.109/41/41).

Compensation and legal costs amounting to £24,180 was paid to a civilian in respect of injuries received while employed in a prison (S.13/4/89).

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

D. MATHEWS,
Accounting Officer.

DEPARTMENT OF JUSTICE,
30th April, 1990.

Vote 21

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

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

Receipts from Manufacturing Corporation and others (including produce used in various)	10,000
European Social Fund	10,000
Miscellaneous	10,000
Total	30,000

- 3. The deficiency arose because a number of planned projects did not proceed as anticipated and (1) because slightly for want of sufficient provision was made for them.
- 3. The deficiency arose because receipts in respect of various accommodation were less than anticipated.

Extra Accommodation
One thousand seven hundred and fifty-one officers were accommodated in the barracks at 2500 with amounts paid varying between £400 and £500. (Overhead was paid to one thousand and

Excess payments amounting to £10,000 from 1910 to 1920 were made in respect of damage to private property. £10,000 (1910-1920)
Payments totalling £13,000 and ranging from £1,000 to £1,000 were made in respect of damage arising out of injuries received by British prisoners. £13,000 (1910-1920)
Compensation and legal costs amounting to £10,000 and £1,000 were paid in respect of respect of cases of wrongful detention. £11,000 (1910-1920)
Compensation amounting to £5 was paid to a civilian in respect of damage caused to his car while in a prison. £5 (1910-1920)
Compensation amounting to £29 was paid to an officer in respect of damage to his car while parked outside a prison. £29 (1910-1920)
Compensation and legal costs of £2,000 and £1,000 were paid to two British prisoners of war in respect of damage to their vehicles following collisions with British Service vehicles. £3,000 (1910-1920)
Payments totalling £10,000 and ranging from £1,000 to £1,000 were made in respect of damage arising out of injuries received by three British officers while on duty. £13,000 (1910-1920)
Compensation and legal costs of £1,747 were paid to a British prisoner in respect of damage to his car while in a prison. £1,747 (1910-1920)
Compensation of £170 and £100 was paid to two prisoners in respect of loss of personal property services order in respect of injuries received in a car. £270 (1910-1920)
Compensation of £13,000 and £100 was paid to a British prisoner in respect of loss of personal property services order in respect of injuries received in a car. £13,100 (1910-1920)
Compensation and legal costs amounting to £13,100 was paid to a British prisoner in respect of loss of personal property services order in respect of injuries received in a car. £13,100 (1910-1920)
Garage Transport was used by British personnel to carry prisoners to various parts of the country.

D. MATHIAS
Accounting Officer

DEPARTMENT OF JUSTICE
30th April 1920
1920 of Justice

Vote 21

ABSTRACT STATEMENT OF THE MANUFACTURING ACCOUNTS OF THE PRISONS FOR THE YEAR ENDED 31st DECEMBER, 1989

	Agriculture	Other Industries	Total		Agriculture	Other Industries	Total
	£	£	£		£	£	£
Stock in hand on 1st January, 1989	64,438	530,786	595,224	Sales	64,572	348,198	412,770
Purchases	69,935	311,475	381,410	*Stock in hand on 31st December, 1989	98,379	549,557	647,936
Profit	28,578	55,494	84,072	Write-off	—	—	—
Loss	—	—	—				
	£162,951	£897,755	£1,060,706		£162,951	£897,755	£1,060,706

*Materials, £216,959; Manufactured Goods, £28,113; Tools, etc., £402,864.

RECONCILIATION WITH APPROPRIATION ACCOUNT

	£		£
Amount due in respect of purchases as at 1st January, 1989 ...	37,036	Amount due in respect of sales as at 1st January, 1989 ...	37,771
Purchases during year ended 31st December, 1989	381,410	Sales during year ended 31st December, 1989	412,770
	<hr/>		<hr/>
†Amount due in respect of purchases as at 31st December, 1989	418,446	*Amount due in respect of sales as at 31st December, 1989	450,541
	57,642		37,988
	<hr/>		<hr/>
Expenditure from Subhead F as per Appropriation Account ...	£360,804	Receipts under Subhead K(1) as per Appropriation Account ...	£412,553
	<hr/>		<hr/>
†Viz.—Public Departments, £16,873; Other persons, £40,769.		*Viz.—Public Departments, £23,331; Other persons, £14,657.	

D. MATHEWS,
Accounting Officer.

Vote 22

COURTS

ACCOUNT of the sum expended, in the year ended 31st December, 1989, 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 ...	10,125,000	9,857,831	267,169	—
B.1.—Travelling and Incidental Expenses	1,094,000	1,107,346	—	13,346
B.2.—Office Machinery and other Office Supplies	341,000	418,071	—	77,071
B.3.—Office Premises Expenses	210,000	244,077	—	34,077
C.—Postal and Telecommunications Services	660,000	717,045	—	57,045
GROSS TOTAL	£ 12,430,000	12,344,370	267,169	181,539
			Surplus of Gross Estimate over Expenditure £85,630	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
D.—Appropriations in Aid	760,000	960,579	£200,579	
			Total Surplus to be surrendered	
NET TOTAL	£ 11,670,000	11,383,791	£286,209	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated	Realised
	£	£
Court, etc. Fees	8,060,000	8,716,530
Court Percentages (Cash)	27,000	62,800
Court miscellaneous revenue	—	175,000

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount expended under this subhead a sum of £119,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- B.2.—The excess arose mainly because expenditure on computer and photocopying equipment was greater than anticipated.
- B.3.—The excess was due to greater than anticipated expenditure on energy costs.
- C.—The excess was due to postal and telecommunications services being more than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fines	562,000	764,002
2. Fees	153,000	148,054
3. Miscellaneous	45,000	48,523
	<u>£760,000</u>	<u>£960,579</u>

1. This item which represents money collected on foot of fines imposed by the Courts is difficult to estimate accurately.

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

EXTRA REMUNERATION

Two officers received payments totalling £716 as Secretary to the Land Values Reference Committee.

Thirty-six officers received overtime payments in excess of £400, with amounts paid varying between £428 and £2,420. Overtime was paid to one hundred and sixty-five officers in all at a total cost of £48,600.

NOTES

A sum of £120 was written off in respect of a sum of money stolen from a District Court Office (S.13/7/63).

A sum of £16 was written off in respect of a loss which occurred in a District Court Office (S.13/7/63).

A sum of £100 was written off in respect of a suspected misappropriation in a District Court Office (S.13/7/63).

A sum of £37,365 was reimbursed to An Post in respect of overpayment by An Post to the Exchequer in 1987 for Court Fee Stamps (S.13/21/86).

Ex-gratia payments totalling £105, ranging from £8 to £50, were paid to four officers in respect of damage to personal property (E.109/41/41).

The payment of fees by means of Revenue stamps in lieu of cash etc. in respect of Court Fees was discontinued in 1988. Repayments in respect of stamps bought prior to 1989 amounted to £96,789.

D. MATHEWS,
Accounting Officer.

DEPARTMENT OF JUSTICE,
30th April, 1990.

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

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

Vote 23 LAND REGISTRY AND REGISTRY OF DEEDS

ACCOUNT of the sum expended, in the year ended 31st December, 1989, 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 ...	6,481,000	5,946,111	534,889	—
B.1.—Travelling and Incidental Expenses ...	488,000	386,148	101,852	—
B.2.—Office Machinery and other Office Supplies ...	347,000	353,239	—	6,239
B.3.—Office Premises Expenses ...	150,000	156,747	—	6,747
C.—Postal and Telecommunications Services	340,000	321,327	18,673	—
TOTAL	£ 7,806,000	7,163,572	655,414	12,986

Surplus to be surrendered £642,428

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	£
Land Registry Fees (cash) ...	9,691,396
Registry of Deeds Fees (cash) ...	437,512

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The saving was mainly due to the effects of policy on staffing levels.
 B.1.—The saving arose because expenditure on compensation, cleaning and miscellaneous items was less than anticipated.
 C.—The saving was due to the fact that expenditure on postal and telecommunications services was less than anticipated.

EXTRA REMUNERATION

One hundred and fifty-three officers received overtime payments in excess of £400, with amounts paid varying between £405 and £5,311. Overtime was paid to two hundred and fifty-eight officers in all at a total cost of £234,321.

NOTES

The payment of fees by means of Revenue stamps in lieu of cash etc. in respect of the Land Registry Fees was discontinued in 1988. Repayments in respect of stamps bought prior to 1989 amounted to £624.

Ex-gratia payments totalling £35 ranging from £7 to £18 were paid to three officers in respect of damage to personal property (E.109/41/41).

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

Registry of Deeds Fees ...	£795,178
----------------------------	----------

DEPARTMENT OF JUSTICE,
30th April, 1990.

D. MATHEWS,
Accounting Officer.

Vote 23

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, 1989

	£	£
Balance at 1st January, 1989	Nil	
Receipts from Vote 45	Nil	
Payments	2,043	
Balance at 31st December, 1989	2,043	(Dr.)

D. MATHEWS,
Accounting Officer.

DEPARTMENT OF JUSTICE,
30th April, 1990.

Vote 24 CHARITABLE DONATIONS AND BEQUESTS

ACCOUNT of the sum expended, in the year ended 31st December, 1989, 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 ...	95,000	86,286	8,714	—
B.1.—Travelling and Incidental Expenses	5,000	2,519	2,481	—
B.2.—Office Premises Expenses	4,000	2,429	1,571	—
C.—Postal and Telecommunications Services	5,000	7,895	—	2,895
TOTAL	£ 109,000	99,129	12,766	2,895

Surplus to be surrendered £9,871

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Dividends £149

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Expenditure on salaries, wages and allowances was less than anticipated.
- 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.

EXTRA REMUNERATION

One officer received an overtime payment in excess of £400. The amount paid was £849. Overtime payments amounting to a total of £1,779 were made to four officers.

ANTOINETTE DORIS,
Accounting Officer.

OFFICE OF CHARITABLE DONATIONS AND BEQUESTS,
26th April, 1990.

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-Reachtairíe Cuntas agus Ciste.

ENVIRONMENT

Vote 25

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1989, 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 ...	12,671,000	12,337,840	333,160	—
A.2.—Consultancy Services	80,000	106,892	—	26,892
B.1.—Travelling and Incidental Expenses	2,001,000	2,293,125	—	292,125
B.2.—Office Machinery and other Office Supplies	500,000	751,320	—	251,320
B.3.—Office Premises Expenses	500,000	504,708	—	4,708
C.—Postal and Telecommunications Services	1,400,000	1,237,846	162,154	—
D.1.—Grants for the Provision and Improvement of Local Authority Housing, etc., and for serviced sites for Travelling People	39,000,000	36,500,000	2,500,000	—
D.2.—Grants for New Houses	15,000,000	17,024,950	—	2,024,950
D.3.—Grants for Improvements to Houses	21,000,000	23,375,387	—	2,375,387
D.4.—Other Housing Grants and Subsidies	25,877,000	25,983,839	—	106,839
D.5.—Payment to Grant-in-Aid Fund for Task Force on Special Housing-Aid for the Elderly (Grant-in-Aid) ...	2,000,000	2,000,000	—	—
D.6.—Private Rented Dwellings—Determination of Terms of Tenancy ...	50,000	31,200	18,800	—
D.7.—Grants to Housing Finance Agency, plc	4,500,000	1,919,991	2,580,009	—
E.—Recoupment of Expenditure in respect of the Settlement of Travelling People	1,000,000	862,092	137,908	—
F.1.—Grants for Public Water Supply and Sewerage Schemes and for contributions to Group Water Schemes ...	62,500,000	62,500,000	—	—
F.2.—Group Water Supply and Sewerage Grants	2,700,000	2,455,535	244,465	—
G.—Environmental and Related Services	5,469,000	4,332,131	1,136,869	—
H.—Recoupment of Expenditure in respect of Register of Electors	814,000	838,556	—	24,556
I.—Local Improvements Scheme	4,000,000	4,000,000	—	—

Vote 25

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
J.—Grants in respect of Road Works and Related Services	194,456,000	194,453,592	2,408	—
K.—National Safety Council	500,000	533,100	—	33,100
L.—Licensing and Registration of Motor Vehicles, Licensing of Drivers and Testing of Vehicles	8,300,000	8,699,986	—	399,986
M.—Recoupment of Expenditure on foot of certain Malicious Injuries ...	8,650,000	7,750,000	900,000	—
N.—Grants to Local Authorities in relief of Rates and contributions in lieu of Rates on Government property, etc.	160,750,000	162,198,511	—	1,448,511
O.—Subsidies to Local Authorities towards loan charges in respect of the provision of Capital Services ...	5,374,000	5,661,393	—	287,393
P.—An Bord Pleanála	1,200,000	1,321,000	—	121,000
Q.—Fire and Emergency Services	5,620,000	5,617,062	2,938	—
R.—Custom House Docks Development Authority	1,000	—	1,000	—
S.—Research, Analytical and Related Services, etc.	3,000,000	3,138,659	—	138,659
T.—Miscellaneous Services	336,000	262,467	73,533	—
GROSS TOTAL	£ 589,249,000	588,691,182	8,093,244	7,535,426
			Surplus of Gross Estimate over Expenditure <u>£557,818</u>	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised <u>£1,074,278</u>	
U.—Appropriations in Aid	11,630,000	12,704,278	Total Surplus to be surrendered <u>£1,632,096</u>	
NET TOTAL	£ 577,619,000	575,986,904		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—The excess was due to the need to fund a consultancy study on toll roads.
 B.1.—Expenditure on advertising and other incidental expenses was higher than anticipated.
 B.2.—The excess arose on the funding of computer equipment.
 C.—Telephone and postal costs were lower than anticipated.
 D.1.—The saving arose from slower progress than anticipated on some schemes.
 D.2. and D.3.—The volume of grants maturing for payment was greater than anticipated.
 D.6.—The number of cases coming before the Rent Tribunal was less than anticipated.

D.7.—Expenditure was less than anticipated due to redemption of loans and interest rate and currency movements. Savings also arose from the application of Agency income to reduce its Exchequer liability (Department of Finance sanction dated 17 October, 1989).

E. and M.—Recoupment claims by local authorities were less than expected.

F.2.—The maturity rate of grants was less than anticipated.

G.—The saving arose mainly from the lower than expected number of smoke control grants maturing for payment.

K.—Expenditure on publicity was higher than anticipated.

L. and O.—Recoupment claims from local authorities were higher than anticipated.

P.—The excess arose from costs attributable to the increased number of planning appeals.

S.—Expenditure includes part of the cost of hydrometric services for local authorities.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees payable by Local Authorities, etc., for audit of their Accounts	1,900,000	2,076,735
2. Costs payable by Local Authorities in relation to Inquiries ...	33,000	27,988
3. Expenses repayable by Local Authorities under Section 17 of the Local Authorities (Combined Purchasing) Act, 1939 (No. 14 of 1939)	40,000	23,094
4. Inspection fees in respect of the scheme of structural guarantees for new houses	240,000	414,665
5. Fees payable by applicants for driving tests	1,550,000	1,653,897
6. Recoupment from the EC of part cost of grants for rural water schemes and road improvement schemes in certain less favoured areas (Subheads F.1., F.2, I. and J.)	7,000,000	7,637,253
7. 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, Sections 67 and 123)	408,000	408,000
8. Miscellaneous, including refunds of certain housing grants, salaries of officers on loan to outside bodies and other refunds and payments from EC	459,000	462,646
TOTAL	£11,630,000	£12,704,278

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.—The number of new dwellings registered was higher than anticipated.

5.—The number of applications in the year was greater than expected.

6.—Receipts are difficult to estimate accurately.

EXTRA REMUNERATION

The total number of officers who performed overtime was three hundred and twenty and the total expenditure was £419,791. Two hundred and fourteen staff received amounts varying from £400 to £5,781.

The total amount paid for special or higher duties was £113,618. Eighty-two staff received amounts varying between £400 and £4,333.

Nine officers received amounts ranging from £400 to £877 for attendance at meetings abroad. The total amount paid was £9,775.

Vote 25

NOTES

A total of £240,878 was charged to Subhead A.1 in respect of staff assigned to An Bord Pleanála (£75,876); the Rent Tribunal (£38,490); the Fire Services Council (£61,769) and the National Safety Council (Water Safety Division) (£64,843), respectively.

Ex-gratia lump sum payments totalling £31,881 were paid to eighty-six staff and ex-staff in respect of certain outstanding adjudication awards. Amounts varied from £222 to £660 (Department of Finance sanctions dated 12/12/88, 15/12/88 and 17/11/89).

Up to 31 December, 1989 House Improvement Grants totalling £152,840 (£4,458 in 1989) 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 (£.74/27/85).

Ex-gratia payments totalling £42,945 were made to thirty-eight officers in respect of expenses incurred in the course of decentralisation. Amounts varied from £225 to £2,850 (E.105/1/88).

DUBLIN INNER CITY GROUP FUND

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1989

Receipts		Payments	
	£		£
Balance at 1st January, 1989	50,000	Refund of Balance*	51,520
Refund of unspent moneys	1,520	Balance at 31 December, 1989	Nil
	£51,520		£51,520

* An allocation of £50,000 for a project with which Dublin Corporation did not proceed and a refund of £1,520 overpaid to Dublin Corporation were returned to the Exchequer on 4 May and 24 August, 1989 respectively.

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, 1989

Receipts		Payments	
	£		£
Balance at 1st January, 1989	53,288	Expenditure (see schedule)	1,980,029
Grant-in-Aid: Special Housing Aid for the Elderly	2,000,000		
Contributions from A.L.O.N.E.	1,500	Balance at 31st December, 1989	74,759
	£2,054,788		£2,054,788

SCHEDULE

TASK FORCE ON SPECIAL HOUSING AID FOR THE ELDERLY, ETC. — PAYMENTS IN YEAR ENDED 31ST DECEMBER, 1989

Payee	Amount
	£ £
<i>Special Housing Aid for the Elderly:</i>	
Eastern Health Board	338,000
Southern Health Board	251,500
Western Health Board	372,000
North-Western Health Board	261,000
North-Eastern Health Board	185,000
Midland Health Board	194,000
South-Eastern Health Board	198,000
Mid-Western Health Board	150,419
	1,949,919
<i>Other:</i>	
Glenbeigh Construction, Limited	13,491
Martin Brothers	8,811
Peter Hanlon Builders, Limited	6,960
Michael Regan	693
Miscellaneous	155
	30,110
TOTAL	£1,980,029

ENVIRONMENTAL WORKS (YOUTH EMPLOYMENT) SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1989

Receipts		Payments	
	£		£
Balance at 1st January, 1989	31,096	Refund of Balance*	31,096
Receipts	Nil	Balance at 31st December, 1989 ...	Nil
	£31,096		£31,096

* This scheme was discontinued in 1983, subject to the then existing commitments being met. All such payments having been made, the unexpended balance was refunded to the Department of Labour on 13 February, 1989.

NATIONAL LOTTERY SUSPENSE ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1989

	£	£
Balance at 1st January, 1989	7,205	
Receipts from Fund for distribution of Surplus of National Lottery (Grant-in-Aid) Account (Vote 7)	5,880,000	5,887,205
Payments:—		
1. 1989 Amenity Grant Scheme (see schedule 1)	2,505,678	
2. Public Libraries (see schedule 2)	2,830,000	5,335,678
Balance at 31st December, 1989		£ 551,527

SCHEDULE 1

NATIONAL LOTTERY SUSPENSE ACCOUNT — 1988 AMENITY GRANT SCHEME.
PAYMENTS IN YEAR ENDED 31ST DECEMBER, 1989

LOCAL AUTHORITY	PROJECT	AMOUNT
		£
Carlow County Council	Riverside Walk, Tullow	14,000
Cavan County Council	Cavan Sports Complex	25,000
	Killeshandra: work on access road to Killykeen/Eonish ...	10,000
	Bailieborough: access to lake and walkway... ..	2,000
	Bailieborough: development of amenity area, play area beside town lake	6,000
	Mullagh: carpark and picnic area... ..	5,000
	Amenity scheme for Cloone, Lough Gowna	5,000
	Belturbet Parish Hall facilities	5,000
	Blacklion Community Council: amenity works at Lough McNean	5,000
Clare County Council	Scenic viewing platforms (5 locations)... ..	6,000
	Audio visual and learning material: Moy, Ennis and Shannon	100
Cork County Council	Kilshannig Community Centre, Glantane, Mallow	7,385
	Dromarriffe Community Club	7,841
	Dressing rooms, meeting rooms, Eyeries Park	557
	Monkstown Amenities	5,000
	New Market Square, Mitchelstown—landscaping	5,000
	Landscape amenity area—Barryscourt Castle, Carrigtohill ...	7,000
	Ahiohill Community Centre	3,000
	Riverstick Community Centre	50,000

SCHEDULE 1—continued

LOCAL AUTHORITY	PROJECT	AMOUNT
		£
Cork County Council —continued	Kilbrittain Community centre	2,000
	Ballinacarriga/Lisbealad Recreational Centre	8,000
	West Cork Regional Museum, Clonakilty	2,000
	Darrara Community Centre	2,000
	Ballincollig Regional Park	8,280
	Fort Camden, Crosshaven	4,550
	Bridgetown Abbey, Castletownroche	5,000
	Glanworth Mill and riverside park	3,000
	Banteer Community Centre	9,000
	Bandon Youth Centre	10,000
Buncrana U.D.C.	Ned's Fort, Buncrana	10,000
Donegal County Council	Mall Park Trust, Ballyshannon	7,933
	Ballyshannon Chamber of Commerce—amenity walk project	8,000
	Ard Connell Residents Association, Ardara	1,400
	Dungloe Foreshore Project	8,000
	Community Centre, Environmental Park and Nature Trail, Inver	14,000
	St Francis School Development, Barnesmore	2,000
	St Joseph's Ave., Residents Association	2,000
	O'Cleirigh Avenue/Drumrooske Residents Association	3,000
	Meenaneary Community Centre	8,000
	Ballyshannon Tennis Club	1,800
	Rosses Anglers Association	4,000
	Letterkenny Museum	15,000
	St Connell's Museum and Heritage Centre, Glenties	10,000
	Dungloe Community Project	25,000
	Town Park, Glenties	2,000
	Frosses Community Centre	1,000
Dublin County Council	Malahide Regional Park and Playground	15,000
	Kingfisher site, Portmarnock	10,000
	Seagrange: tree and shrub planting	100
	C.B.S.I. Larch Hill	641
	Bowling Green, Skerries	20,000
	Shankill Tennis Club	12,000
	Floodlights at Swords tennis club	3,000
	Sutton Dinghy Club	1,000
	63rd Scout Group, Donabate/Portrane	10,000
	Tree planting at Scoil Mhuire and Joseph, Bayside	500
Galway County Council	Cappataggle Community Centre	10,000
	Caltra G.A.A. Club	5,000
	Killimordaly G.A.A. Club	5,000
	Ballinasloe Town Hall	10,000
	Rinville Amenity Park	30,000
	Cartoon Community Hall	5,000
	Loughrea Anglers Association	5,000
	Woodford Community Hall	5,000
	St Brendan's G.A.A. Club	10,000
	Portumna Community Hall improvement	5,000
	Ballinasloe Golf Club	20,000
	Ross Errilly Sports Centre, Headford	10,000
	St Catherine's Community Hall, Aughrim	10,000
	Clonfert Community Centre	18,200
Kerry County Council	Ballyduff Community Centre	5,000
	Tralee Pitch and Putt Club	5,000
	Banna Sea Rescue Unit (Boathouse)	2,000
	Ballybunion Sea Rescue Centre	5,000
	Asdee Community Centre	3,000
	Community Centre Old Boy's School, Kenmare	7,500
	Ballyspillane recreational facilities	4,000

SCHEDULE 1—continued

LOCAL AUTHORITY	PROJECT	AMOUNT
		£
Kerry County Council	Amenity scheme, Park Road, Killarney—public tennis courts	9,500
—continued	Amenity scheme for Pinewood Estate, Killarney—play area	10,000
	Portmagee Community Centre	5,000
	Annascaul Community Centre	2,000
Kilkenny County Council	Swimming facilities at River Deen, Castlecomer	200
	Kerbing and landscaping at Moneenroe	910
	Boat slip at River Barrow	2,000
Laois County Council	Killinard Community Centre	25,000
	James Fintan Lalor Memorial Association	5,000
	Housing Estates, Abbeyleix	4,000
	Woodview Residents Association, Stradbally	2,000
	Arlington Resident Association, Portarlinton	2,000
	Castletown Tidy Towns Committee	1,100
	Market Square, Portarlinton	10,000
	Ballyroan	6,000
	St Brigid's Square, and Arlington Housing Estates, Portarlinton	3,500
	Clanmilre Residents Association	1,050
	Ballinakill Woods	7,000
	Ballacolla	8,000
	Borris-in-Ossey Development Association	5,000
Leitrim County Council	Ballinamore Development Association	2,000
	Mohill Town Development Association	5,000
	Carrick-on-Shannon Chamber of Commerce	2,500
	Bee Park Development Association	4,000
	Drumkeerin Community Council	2,000
	Dromod Development Association	1,000
	Leitrim Village Development Association	1,000
	Kinlough Development Association	1,000
	Fenagh Development Association	1,000
	Dromahaire Development Association	1,000
	Drumsna Development Association	1,000
	Tullaghan Development Association	1,000
	Kiltyclogher Development Association	1,000
	Glenfarne Development Association	1,000
	Keshcarrigan Development Association	1,000
	Ballinaglera Community Park Development	2,000
	Drumreilly Parish Committee	1,500
	Glebe Church Restoration Committee	1,000
	Cornhill Theatre Project	10,000
	Acres Lake Amenity area	21,000
	Carrigallen Development Association	1,000
	Jamestown Development Association	1,000
Limerick County Council	Tournafulla Development Association	3,600
	Ballyorgan Community Centre	2,520
	Newcastle West Parish Hall	100
	Glin Amenity Development	5,000
	Kilfinane Sportsfield Committee	20,000
Longford County Council	Granard Community Centre	12,000
Louth County Council	Scoraiocht Lannleiri, Dunleer	10,000
Mayo County Council	Foxford Cornmarket	5,000
	Ballinrobe Cornmarket	5,000
	Clogher Community Room	11,400
	Ballina amenity works at Scoil Pádraig, Ballina	1,000
	Greenhills Housing Estate	2,757
	Mulranny Golf Club	3,950
	Ballina Stephenites GAA Club	20,000

SCHEDULE 1—continued

LOCAL AUTHORITY	PROJECT	AMOUNT
		£
Mayo County Council	Partry Community Centre	200
—continued	Newport Amenity Scheme	30,000
	Neale GAA Club	5,000
	Ballinrobe Town Hall	5,000
	Scout den, 2nd Mayo Scout Group	5,000
	Westport Boat Club & Sea Angling Centre	15,000
	Frenchill Monument	700
	Sports Park, Dooniver, Achill	6,000
	Tureen Community Centre	15,000
	Breifny G.A.A. Club	5,000
	Crossmolina G.A.A. Club—Swimming Pool	23,214
	Meelick Community Centre	5,000
	Carracastle Community Centre	5,000
	Craggagh Community Centre	5,000
	Lough Cara Trout Anglers	133
	Order of Malta, Castlebar	10,000
	Westport Heritage Centre	10,000
	Ardnaree Sarsfield Development Committee	1,500
	Newport Community Hall	2,000
	Castlebar Boxing Club	5,000
	St Muredach's Terrace United Social & Youth Club	2,500
	Castlebar Celtic F.C.	15,000
	Glenisland Development Company Ltd.	5,000
	Lacken Community Centre	4,000
Meath County Council	Seaview Residents Association	390
Monaghan County Council	Carpark at Lisnalong Lake	4,000
	Amenity works at Inniskeen Village	5,000
	Improvements at Monaghan County Museum	15,000
	Sean McDermott's G.F.C. Community Sports Complex	10,000
	Amenity facilities at Tonyscallon Lake	7,000
	Annex Adventure Centre, Hope Castle and Muckno Park Tourism Development	52,000
Offaly County Council	Arden, Tullamore landscaping	1,200
	Mooney Terrace Kilcormac, landscaping	4,000
	Rhode—provision of recreation centre	5,200
	Clara Estates	3,000
	Shannonbridge Tidy Towns Association	3,000
	Clara-Brosna Walk	5,800
	Killeigh—provision of kerb and seating	2,400
	Croghan Hill—provision of car park	4,000
	Mount Bolus Development Association	3,000
	Shinrone—tree planting	3,000
	Cappincur Community Centre	2,000
	St Joseph's Terrace, Portarlinton	1,500
	Daingean Parish development	3,000
	Dunkerrin—provision of picnic facilities	2,000
	Cloneygowan Development Association	3,500
	Killynnon—landscaping and re-seeding	1,300
	Avondale Residents Association, Portarlinton	4,000
	Geashill Tidy Towns Committee	2,000
Roscommon County Council	Lisnamult Community Hall	10,000
	Ardacarne Sports Complex	5,000
	Church of Ireland, Graveyard, Henry St.	4,000
	Cootehall Residents Association	15,000
	Castlecoote village amenity development	8,031
	Ballintubber Development Association	3,000
Sligo Corporation	Merville Youth and Community Centre	10,000

SCHEDULE 1—continued

LOCAL AUTHORITY	PROJECT	AMOUNT
		£
Sligo County Council	Gurteen Community Council	3,000
	Teeling Sports and Leisure Centre, Collooney	20,000
	Cloonloo Development Association	4,000
	Keash Sportsfield Project	5,000
	Mullinabreena Community Park	5,000
	Corballa Community Centre	20,000
	Tourlestrane Park Development	3,000
	Easkey Community Centre	5,000
	St Farnan's G.A.A. Club	10,000
	Dromore West Community Council	10,000
	Cloonacool Community Centre	2,000
	Calry/St Joseph's playing field	10,000
	Enniscrone Golf Club	35,000
	Carraroe/St John's Development Association	20,000
Templemore U.D.C.	Templemore/Éire Óg GAA Club	5,000
Tipperary (N.R.) County Council	Drom/Inch GAA Club	15,000
	Clare Glens, Newport	2,500
	Ballingbrook, Silvermines	2,500
	Riverside Park, Ballina	9,000
	Templerea burial ground	3,973
	Tree-planting, playing facilities in Roscrea	4,223
Thurles U.D.C.	Thurles Tennis Club	5,000
	Durlas Óg GAA Club	25,000
	Thurles Handball Club	5,000
	Thurles Silver Band	10,000
Tipperary (S.R.) County Council	Community Complex, Cahir	15,000
	Old Church, Kilcash	10,000
	Marlfield walks and amenities	8,000
	Slipways at Cahir	10,000
	Park at Cashel	45,000
	Landscaping at remedial re-construction schemes at Carronreddy, Tipperary, Cahir, Castlequarter, Killenaule and Woodview	30,000
	Amenity Park, Golden Village	10,000
Waterford County Council	Tennis courts, Tramore	10,000
	Tennis courts, Lismore	10,000
	Tennis courts, Cappoquin	10,000
	Tennis courts, Tallow	5,000
	Portlaw — tennis court and fountain	4,218
	Lismore canal	6,107
Westmeath County Council	Bunbrosna GAA Club	5,000
	Double DD's FC	4,000
	Castlepollard Hurling Club	7,000
	Moate—landscaping	310
	Castletown Geoghegan tennis courts	2,000
	Kilbeggan Hall	5,000
	Ballymore Community Centre	7,000
	Milltownpass Muintir na Tire	1,000
Athlone U.D.C.	Landscaping at St Joseph's Villas, Roscommon Road	1,000
	Landscaping at Iona Park, Talbot Ave., and Columba's Tce.	10,000
	Development of green area at Tormey Villas	5,000
	Amenity works at Assumption Road	5,000
	Marian Grotto at John Paul Park, Athlone	1,000
	Development of amenity and playing area in Sarsfield Square	5,000
	Amenity works at Marine View	5,000

SCHEDULE 1—continued

LOCAL AUTHORITY	PROJECT	AMOUNT
Athlone U.D.C. —continued	Continuation of riverside project at the Castle Museum and heritage centre, Adamson Castle	£ 6,000 5,000
Enniscorthy U.D.C.	Enniscorthy Fairgreen Scrub road amenity development Cleaning of River Slaney County Museum Development	10,000 10,000 8,000 8,000
New Ross U.D.C.	Erection of entrance to New Ross swimming pool	17,500
Wexford County Council	Irish National Heritage Park, Ferrycarrig Carrig Ban, Bunclody	2,000 5,000
Wicklow County Council	Enniskerry GAA, Parknasillogue Éire Óg Greystones GAA Club Gleanealy GAA Club Kilcoole United AFC	5,000 5,000 5,000 3,000
Cork Corporation	St Mary's House, Pope's Quay Amenity area at Blackpool Amenity improvements—Middle Parish Amenity area at Ballyvolane Nano Nagle Hall at South Presentation Convent Olympic Karate Club—new premises	70,000 5,700 10,600 3,200 5,000 18,000
Dublin Corporation	Clareville/Claremont Residents Association Kilmount Public Park, Kilbarrack St. Nicholas of Myra Parish Committee Ashcroft Residents Association Landscaping near Church of the Holy Spirit, Sillogue Rd., Ballymun Council for Amalgamated Residents Communities Crumlin and District Active Retirement Association St Malachy's Boys FC Pedestrian path from Causeway Road to Blackbanks Artane/Beaumont Family Recreation Centre 4th, 5th and 129th CBSI Navan Road Civil Service Sports Federation Rosmini Gaels G.A.A. Club St Monica's Youth Centre Ierne Sports and Social Club Clontarf Baths Cherrymount Lawn Tennis Club St Bernard's Youth Club, Dublin 7 Dolphin House Rialto—upgrading all-weather pitch Landscape works at Fatima Mansions, Rialto Ballymun Holiday House Community centres in basements/flats—Ballymun Flats Complex Our Lady Immaculate Parochial Hall, Darndale Our Lady of Lourdes Church, Sean McDermott St. St Saviour's Youth Club—renovating holiday house at Dollardstown, Athy Lourdes Parish Hall, Sean McDermott Street Aughrim Street, parish centre, Prussia Street Larkview Boys football club Development of club premises, Crumlin GAA Club Ringsend Community Centre Dunard Community project—tennis court Tirlir Activity Resource Centre (St. Gabriels) Kilbarrack and District Community Association 102nd CBSI Donaghmede Darndale Youth and Community Services	5,000 27,000 14,400 7,664 5,000 27,000 2,000 6,391 50,000 29,000 5,000 10,000 2,000 4,000 7,000 5,000 8,300 2,000 12,000 20,000 5,000 5,400 8,000 5,000 5,000 3,000 9,000 18,000 5,000 50,000 5,000 10,000 20,000 1,000 14,000

SCHEDULE 1—continued

LOCAL AUTHORITY	PROJECT	AMOUNT
		£
Dun Laoghaire Corporation	St Joseph's Boys A.F.C., Sallynoggin	10,000
	Mountwood/Fitzgerald Park	10,000
	Pre-school playgroup, Sallynoggin	15,400
	Football Pavilion, Loughlinstown	10,000
	Bird Marsh, Booterstown	10,000
Galway Corporation	Ballybane Community Centre	20,000
	Playing pitches at Claybann	10,000
	O'Brien's Bridge amenity walks	10,000
	Tirellan Heights playing fields	10,000
	Dressing rooms, Westside	35,350
Limerick Corporation	Community Centre at King's Island	20,000
	<i>Total</i>	£2,505,678

SCHEDULE 2

NATIONAL LOTTERY SUSPENSE ACCOUNT — PUBLIC LIBRARIES
PAYMENTS IN YEAR ENDED 31ST DECEMBER, 1989

LIBRARY AUTHORITY	PROJECT	AMOUNT
		£
Cavan County Council ...	Library van	5,330
	Bailieborough Branch library	60,000
	Bailieborough Branch library — stock	13,000
Clare County Council ...	Ennis, Ennistymon, Kilrush, Newmarket-on-Fergus and Shannon libraries	52,486
Cork Corporation ...	Douglas, Mayfield and Tory Top Road libraries	53,059
Cork County Council ...	Clonakilty and Cobh libraries	49,817
	Rathluirc Branch library	173,000
	Rathluirc Branch library — stock	47,000
Donegal County Council	Library van	941
Dublin Corporation ...	ILAC, Donaghmede and Finglas libraries and Youth Information Centre	218,716
Dublin County Council	Balbriggan, Ballyroan, Blanchardstown, Castletymon, Swords and HQ, two mobile libraries	178,992
Dun Laoghaire Corporation	Dalkey library	9,044
Galway County Council	Galway City branches, HQ and library vans	64,762
	Tuam Branch library	115,000
Kerry County Council	Tralee and Killarney libraries	21,743
Kildare County Council	Celbridge, Maynooth and Newbridge libraries	23,596
	Naas Branch library	169,000
	Naas Branch library — stock	93,000
Kilkenny County Council	Kilkenny City and Graiguenamanagh libraries	30,982
	Graiguenamanagh Branch library	20,000

Vote 25

SCHEDULE 2—continued

LIBRARY AUTHORITY	PROJECT	AMOUNT
		£
Laois County Council ...	HQ and library Portlaoise	14,600
Leitrim County Council	Drumshanbo library	4,913
Limerick Corporation ...	City branch	34,236
Longford County Council	Longford and Granard libraries	15,695
Louth County Council	Ardee Branch library	9,375
Mayo County Council	Claremorris library and library van	1,322
	Castlebar County library	470,000
Meath County Council	Athboy and Dunboyne libraries	4,846
	Trim Branch library	32,175
Monaghan County Council	Castleblaney, Monaghan and mobile libraries	3,959
Offaly County Council	Edenderry, Fermagh, Clara libraries	5,337
	Delivery van	14,300
Roscommon County Council	Delivery van	38,375
	Castlereagh Branch library	10,000
	Roscommon County library	486,000
	Roscommon County Library — stock	84,000
Tipperary Joint Library Council	Cahir and Thurles libraries	8,500
	Delivery van	32,500
	Clonmel and Roscrea libraries	36,461
	Clonmel Branch library	3,586
Waterford County Council	Dungarvan, Portlaoise and Tramore libraries	16,921
Westmeath County Council	Athlone and Mullingar libraries	5,684
Wexford County Council	Library and HQ Wexford town	59,054
	Wexford County library	30,812
Wicklow County Council	Bray and Enniskerry libraries	5,381
An Chomhairle Leabharlanna		2,500
	TOTAL	£2,830,000

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1989

Balance at 1st January, 1989	£ 30 (Dr.)
Receipts:—	
From Vote 45	3,521,209
From An Foras Forbartha	180
From Kildare County Council	47
From Laois County Council	125
	<u>3,521,531</u>
Payments (see schedule)	3,586,418
Balance at 31st December, 1989	<u>£ 64,887 (Dr.)</u>

SCHEDULE

PUBLIC SERVICE EARLY RETIREMENT SCHEME SUSPENSE ACCOUNT
PAYMENTS IN YEAR ENDED 31ST DECEMBER, 1989

EMPLOYER	AMOUNT
	£
Department of the Environment	65,012
An Foras Forbartha	229,787
National Safety Council	21,202
Carlow County Council	121,395
Carlow U.D.C.	2,103
Cavan County Council	11,783
Clare County Council	139,637
Cork Corporation	1,111
Cork County Council	73,342
Dublin Corporation	863,921
Dublin County Council	236,804
Dun Laoghaire Corporation	13,385
Galway County Council	53,935
Kildare County Council	47,489
Kilkenny County Council	123,231
Laois County Council	124,947
Barrow Drainage Board	5,310
Leitrim County Council	79,894
Limerick Corporation	111,791
Limerick County Council	193,985
Longford County Council	16,273
Louth County Council	61,371
Dundalk U.D.C.	37,058
Mayo County Council	214,202
Ballina U.D.C.	9,322
Meath County Council	17,861
Monaghan County Council	151,074
Roscommon County Council	59,066
Sligo County Council	28,168
Sligo Corporation	22,209
Tipperary (N.R.) County Council	122,839
Tipperary (S.R.) County Council	80,234
Co. Tipperary J.L.C.	11,961
Clonmel Corporation	94,381
Waterford County Council	12,105
Westmeath County Council	62,066
Wexford Corporation	31,408
Wicklow County Council	17,899
Arklow U.D.C.	16,857
TOTAL	£3,586,418

DEPARTMENT OF THE ENVIRONMENT,
24th April, 1990.

T. TROY,
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 the above Accounts are correct, subject to the observations in my Report.

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

Vote 26 OFFICE OF THE MINISTER FOR EDUCATION

ACCOUNT of the sum expended, in the year ended 31st December, 1989, 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 ...	14,577,000	14,266,218	310,782	—
A.2.—Travelling and Incidental Expenses	1,467,000	1,630,522	—	163,522
A.3.—Office Machinery and other Office Supplies				
<i>Original</i>	£1,100,000			
<i>Supplementary</i>	170,000			
	1,270,000	1,286,701	—	16,701
A.4.—Office Premises Expenses	362,000	406,326	—	44,326
A.5.—Postal and Telecommunications Services	1,218,000	1,099,068	118,932	—
A.6.—Consultancy Services	430,000	327,783	102,217	—
B.1.—Grant-in-Aid Fund for General Expenses of Adult Education Organisations	179,000	179,000	—	—
B.2.—Transport Services				
<i>Original</i>	£26,194,000			
<i>Supplementary</i>	5,000,000			
	31,194,000	31,186,984	7,016	—
B.3.—International Activities	282,000	370,281	—	88,281
B.4.—Research and Development Activities	361,000	360,764	236	—
B.5.—Technological Aids	70,000	66,260	3,740	—
B.6.—Teachers' Centres	175,000	161,717	13,283	—
B.7.—Expenses of National Council for Curriculum and Assessment	291,000	265,442	25,558	—
B.8.—Grant-in-Aid Fund for General Expenses of Youth and Sports Organisations and Other Expenditure in Relation to Youth and Sports Activities	45,000	45,000	—	—
GROSS TOTAL				
<i>Original</i>	£46,751,000			
<i>Supplementary</i>	5,170,000			
	£ 51,921,000	51,652,066	581,764	312,830
	<u>Estimated</u>	<u>Realised</u>	Surplus of Gross Estimate over Expenditure £268,934	
Deduct—				
C.—Appropriations in Aid				
<i>Original</i>	£273,000			
<i>Supplementary</i>	100,000			
	373,000	424,982	Surplus of Appropriations in Aid realised £51,982	
NET TOTAL				
<i>Original</i>	£46,478,000			
<i>Supplementary</i>	5,070,000			
	£ 51,548,000	51,227,084	Total Surplus to be surrendered £320,916	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Superannuation contributions in respect of staff at Institiúid Teangeolaíochta Éireann... £174,379

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Retrospective increases in rates of subsistence allowances had not been provided for and expenditure on foreign travel and on miscellaneous expenses exceeded expectations.
- A.4.—Higher than anticipated expenditure on the maintenance and furnishing of Department premises was partly offset by lower than projected energy costs.
- A.5.—Savings arising from the installation of a new telephone system were greater than expected and the volume of postage was lower.
- A.6.—A consultancy project provided for was commissioned and paid for by An tÚdaráis um Ard-Oideachais.
- B.3.—Commitments under the European Studies Project were greater than anticipated.
- B.5.—Grants offered were not availed of by some schools.
- B.6.—The saving was due to fluctuations in the amount and timing of locally-generated income received in the centres.
- B.7.—A report was not ready for publication in 1989 as anticipated and certain syllabus revisions were re-scheduled.

APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Sales of publications in Irish...			
	<i>Original</i>	£80,000	
	<i>Supplementary</i>	20,000	
		100,000	133,330
2. Recoupment of certain travelling and subsistence expenses from the EC		42,000	62,640
3. Contributions from the EC for educational activities			
	<i>Original</i>	£51,000	
	<i>Supplementary</i>	80,000	
		131,000	126,572
4. Miscellaneous		100,000	102,440
TOTAL			
	<i>Original</i>	£273,000	
	<i>Supplementary</i>	100,000	
		£373,000	£424,982

- Some receipts due in 1988 were received in 1989.
- The timing of receipts is difficult to estimate.

EXTRA REMUNERATION

Two Higher Executive Officers, one Staff Officer and one Clerical Officer received allowances of £4,334, £4,007, £704 and £2,295 respectively.

Fourteen Higher Executive Officers, nineteen Executive Officers, fourteen Staff Officers, twenty-six Clerical Officers, sixty-six Clerical Assistants, one Paperkeeper, twenty-one Messengers, two General Operatives, ten Temporary Porters and eighty-six Temporary Clerical Assistants received sums varying from £5 to £10,013 in respect of overtime. Of these one hundred and sixty officers received sums in excess of £400.

The total amount paid in respect of overtime was £416,033.

Five Nightwatchmen plus one Messenger were paid a total of £37,126 for extended hours varying in sums from £4,347 to £8,097.

The total number of officers receiving extra remuneration was two hundred and sixty-nine.

Vote 26

NOTES

The expenditure charged to Subhead A.2. includes *ex-gratia* payments ranging from £7 to £198 and totalling £225 in respect of damage to or theft of personal property (E.109/41/41 and DPS.3/77), a sum of £32 paid in respect of medical expenses following personal injury to an officer (E.109/83/67), and a sum of £10 written off due to theft (S.18/17/83).

Ex-gratia lump sums totalling £119,366 were paid to two hundred and sixty officers of Assistant Principal and Principal Officer and analogous grades in respect of certain outstanding adjudication awards. Amounts paid varied from £48 to £660 (E.157/14/86, E.166/18/84, E.166/19/84, E.107/6/88).

DETAILS OF EXPENDITURE ON COMMISSIONS, COMMITTEES AND SPECIAL INQUIRIES

Commissions, Committees and Special Inquiries	Expenditure			
	Subhead A.2	Subhead B.3	Total for year ended 31st December, 1989	Total expenditure to 31st December, 1989
O.E.C.D. Review Team	£ 8,840	£ 96	£ 8,936	£ 16,247
Primary Education Review Body ...	26,165	—	26,165	37,058
TOTAL	£ 35,005	96	35,101	53,305

AN ROINN OIDEACHAIS,
20 Aibreán, 1990.

N. Ó LOINGSEACHÁIN,
Accounting Officer.

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

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

GRANTS-IN-AID

ACCOUNT OF GRANT-IN-AID FUNDS, 1989

	Balance on 1st January, 1989	Grant-in-Aid, 1989	Total	Expenditure, 1989	Balance on 31st December, 1989
	£	£	£	£	£
Fund for General Expenses of Adult Education Organisations	—	179,000	179,000	179,000	—
Fund for General Expenses of Youth and Sports Organisations and other expenditure in relation to Youth and Sports Activities	—	45,000	45,000	45,000	—
TOTAL	£ —	224,000	224,000	224,000	—

N. Ó LOINGSEACHÁIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
20 Aibreán, 1990.

ANALYSIS OF PAYMENTS FROM THE GRANT-IN-AID FUND FOR GENERAL EXPENSES
OF ADULT EDUCATION ORGANISATIONS

	£
Aontas	85,000
Dublin Institute for Adult Education... ..	22,000
Irish Countrywomen's Association	18,000
National Adult Literacy Agency... ..	42,000
People's College	12,000
	<u>£179,000</u>

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

	£
Boys' Brigade	10,200
Girls' Friendly Society	13,700
Irish Methodist Youth Department	4,850
Presbyterian Youth	14,750
YWCA of Ireland	1,500
	<u>£45,000</u>

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1989

	£	£
Balance on 1st January, 1989		3,797 (Dr.)
Receipts:		
Department of Labour under Redundancy Payments Acts ...	2,085	
Overpayments adjustment	<u>1,712</u>	
		<u>3,797</u>
Payments in respect of Departmental Staff		<u>Nil</u>
		<u>52</u>
Balance at 31st December, 1989		<u>52 (Dr.)</u>

AN ROINN OIDEACHAIS,
20 Aibreán, 1990.

N. Ó LOINGSEACHÁIN,
Accounting Officer.

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

CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1989

	£	Securities £	Cash £
Balances on 1st January, 1989:			
Cash for investment... ..			—
6% Exchequer Loan, 1985/90	350		
6.5% Exchequer Stock, 2000/2005... ..	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, 2001	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% E.S.B. Stock, 1990/92	20,910		
563 Units Commissioners of Charitable Donations and Bequests Common Investment Fund	<u>563</u>		
		474,043	
Transferred from Income Account for investment			43,759

Vote 26

	£	Securities £	Cash £
Securities bought, viz.:			
6.5% Exchequer Stock 2000/05		8,984	(7,556)
9.25% National Loan, 1989/94		15,640	(15,764)
9.75% National Development Loan, 1992/97		18,792	(18,867)
		<u>517,459</u>	<u>1,572</u>

Balances on 31st December, 1989:			
Cash for investment			1,572
6% Exchequer Loan, 1985/90	350		
6.5% Exchequer Stock, 2000/5	32,447		
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, 2001	186		
8.5% Capital Stock, 2010	9,703		
9% Capital Loan, 1996	105,891		
9.25% Exchequer Loan, 1991/96	1,000		
9.25% National Loan, 1989/94	15,640		
9.75% National Development Loan, 1992/97	40,501		
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		
	<u>563</u>	<u>517,459</u>	<u>1,572</u>

Receipts and Payments Accounts for the year ended 31st December, 1989

Fund	Balances on 1st January, 1989	Receipts, 1989	Total	Payments, 1989	Balances on 31st December, 1989
	£	£	£	£	£
Killury or Nelan	—	197	197	—	197
Mary C. Ryan	—	93	93	93	—
H.P. Mulock	—	21	21	—	21
Carlisle and Blake	1,654	748	2,402	1,640	762
Reid Bequest—Scheme A	—	254	254	254	—
—Scheme B	1,707	606	2,313	1,750	563
—Scheme C	5,928	1,712	7,640	784	6,856
Fr. O'Halloran	27	33	60	—	60
M. J. McEnery	457	267	724	100	624
Lismore Endowment	—	105	105	105	—
Charleville	184	184	368	184	184
Burke Memorial	33	45	78	12	66
Ciste S.A. Mhic Shuibhne	200	13	213	206	7
Erasmus Smith	(580)	39,947	39,367	39,376	(9)
M.A. Hardiman	2,579	4,548	7,127	4,127	3,000
TOTAL	£ 12,189	48,773	60,962	48,631	12,331

Payments include sums transferred to the Capital Account for investment as follows:

	£
Carlisle & Blake	1,400
Reid Bequest—Scheme B	1,000
Reid Bequest—Scheme C	784
M.J. McEnery	100
Ciste S.A. Mhic Shuibhne	206
Erasmus Smith	38,796
M.A. Hardiman	1,473
	<u>£43,759</u>

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

	£
Balance on 1st January, 1989	22,306
Receipts from the Employment Guarantee Fund	Nil
	<u>22,306</u>
Payments in respect of capital grant projects for the construction of community recreational facilities	5,995
	<u>5,995</u>
Balance on 31st December, 1989	<u>£16,311</u>

N. Ó LOINGSEACHAIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
20 Aibreán, 1990.

NATIONAL LOTTERY SUSPENSE ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1989

	£	£
Balance on 1st January, 1989		107,460
Receipts from Fund for distribution of surplus of National Lottery (Grant-in-Aid) Account (Vote 7)	22,262,540	
Cancellation of payable order issued in 1988	<u>795</u>	
		<u>22,263,335</u>
		22,370,795
Payments (see analysis):—		
General Expenses of Youth Organisations and other expenses in relation to youth activities	8,000,794	
Grants for the provision of Recreational Facilities... ..	1,487,815	
General Expenses of Sports Organisations and other expenditure in relation to sports activities	4,424,114	
Grants for the provision of Major Sports Facilities	1,870,351	
Grants to Vocational Education Committees in respect of Youth and Sports Activities	1,700,000	
Cultural Organisations	3,057,023	
Irish Language	1,441,388	
Grant to Royal Zoological Society of Ireland	<u>250,000</u>	
		<u>22,231,485</u>
Balance on 31st December, 1989		<u>£139,310</u>

N. Ó LOINGSEACHÁIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
20 Aibreán, 1990.

Vote 26

ANALYSIS OF PAYMENTS FROM NATIONAL LOTTERY SUSPENSE ACCOUNT

£

£

YOUTH:

General Expenses of Youth Organisations and other expenditure in relation to Youth Activities:

Grants to Youth Organisations (see Schedule A)	3,772,152
Disadvantaged Youth (see Schedule B)	3,706,520
Gaisce — The President's Award	198,850
Youth Exchange Bureau	75,000
Inservice Training	50,000
Youth Information	46,200
Local Voluntary Youth Councils	40,000
Political Education Officers	28,000
Co-operation North	25,000
Foreign Exchanges	21,249
British/Irish Exchanges	8,171
Cross Border Youth Exchange Scheme	6,701
Miscellaneous	22,951

8,000,794

Grants for the provision of Recreational Facilities (see Schedule C)

1,487,815

SPORT:

General Expenses of Sports Organisations and Miscellaneous

Sports Activities:

Grants to National Sports Organisations (see Schedule D) ...	1,862,379
Sports Administrators	452,230
Various Development Initiatives for selected National Governing Bodies of Sport	378,096

Payments relating to the promotional activities of COSPÓIR, the

National Sports Council	310,428
Commercial Development of Sport	305,982
Staffing and Management of Outdoor Education Centres ...	288,100
Grants for International Competition	225,900
Development Officers	161,355
Equipment for Outdoor Education Centres	140,000
Grants to Outstanding Sportspeople	114,000
Institute of Leisure and Amenity Management	84,000
Sports Research	61,075
Contributions towards the maintenance of Santry Stadium ...	20,761
Franco/Irish Sports Exchanges	7,624
Coaching Bureau	6,590
Sports Scholarships	3,639
Miscellaneous	1,955

4,424,114

GRANTS FOR THE PROVISION OF MAJOR SPORTS FACILITIES:

National Sports Centre	1,140,095
Portmarnock Community School Sports Hall	298,697
Fitzgerald Stadium, Killarney	145,000
Castlebar De La Salle Sports Centre	100,142
Baldoyle Badminton Centre, Co. Dublin	95,000
Monaghan United Football Club	38,000
Carrikmacross Family Recreation Centre	27,000
St. Brendan's Sports Centre, Killarney	26,000
Ballywaltrim Hall, Co. Wicklow	417

1,870,351

GRANTS TO VOCATIONAL EDUCATIONAL COMMITTEES IN RESPECT OF YOUTH AND SPORTS ACTIVITIES

Borough of Dun Laoghaire	51,200
City of Cork	47,200
City of Dublin	745,100
City of Limerick	20,100
County Waterford	24,500
County Carlow	4,200
County Cavan	29,600

	£	£
County Clare	38,350	
County Cork	47,300	
County Donegal	57,300	
County Dublin	156,000	
County Galway	76,700	
County Kerry	32,800	
County Kildare	13,300	
County Kilkenny	9,000	
County Laois	16,700	
County Leitrim	10,100	
County Limerick	12,200	
County Longford	10,950	
County Louth	21,400	
County Mayo	36,300	
County Meath	12,600	
County Monaghan	18,000	
County Offaly	23,200	
County Roscommon	11,200	
County Sligo	22,100	
County Tipperary (North Riding)	8,200	
County Tipperary (South Riding)	6,400	
County Waterford	11,900	
County Westmeath	25,700	
County Wexford	22,300	
County Wicklow	14,600	
Town of Bray	6,700	
Town of Drogheda	4,500	
Town of Galway	30,400	
Town of Sligo	9,900	
Town of Tralee	6,000	
Town of Wexford	6,000	
	<hr/>	1,700,000
CULTURAL ACTIVITIES:		
Grants in respect of School Libraries	1,096,000	
Royal Irish Academy of Music	721,000	
School of Celtic Studies of the Dublin Institute for Advanced Studies	517,000	
Cultural Exchanges	367,613	
UNESCO	313,410	
Cultural Organisations (see Schedule E)	42,000	
	<hr/>	3,057,023
IRISH LANGUAGE		
Publications in Irish	492,414	
Institiúid Teangeolaíochta Éireann	479,000	
Courses in Irish	334,981	
All Irish Schools	124,993	
Cumann Scoildramaíochta	10,000	
	<hr/>	1,441,388
GRANT TO ROYAL ZOOLOGICAL SOCIETY OF IRELAND		250,000
		<hr/>
		£22,231,485

SCHEDULE A

GRANTS TO YOUTH ORGANISATIONS

	£
An Óige	102,200
Catholic Boy Scouts of Ireland	242,400
Catholic Guides of Ireland	106,400
Catholic Youth Council	369,100
Church of Ireland Youth Council	82,100

Vote 26

	£
Common Training Programme	7,165
Comhthreanail na nOgeagrais Gaeil	4,000
Confederation of Peace Corps	20,000
ECO — UNESCO Clubs	24,000
Feachtas	25,000
Federation of Irish Scout Associations	10,000
Foróige	621,600
Girls' Brigade	21,000
Irish Girl Guides	162,100
Interculture Ireland	15,000
Junior Chamber Ireland	15,350
Macra na Feirme	217,900
National Association for Youth Drama... ..	18,000
National Association for Arch Clubs	7,000
National Youth Council of Ireland... ..	202,200
National Youth Federation	971,837
Ógra Chorcaí	145,000
Ógras	71,600
Order of Malta Cadet Corps	18,000
Scout Association of Ireland	190,200
Voluntary Service International	32,700
Young Christian Workers	36,300
Young Men's Christian Association of Ireland	34,000
	<hr/>
	£3,772,152

SCHEDULE B DISADVANTAGED YOUTH

	£
Borough of Dun Laoghaire VEC	109,200
Catholic Youth Council	25,650
City of Cork VEC	165,475
City of Dublin VEC	1,069,995
City of Galway VEC	123,405
City of Limerick VEC	84,475
City of Waterford VEC	225,525
County Dublin VEC	628,500
Eastern Health Board	126,335
Midland Health Board	21,670
Mid-Western Health Board	15,670
National Association of Training Centres for travelling people	192,150
National Youth Federation	643,500
North-Eastern Health Board	3,830
Offaly County Council	4,450
South-Eastern Health Board	15,840
Southern Health Board	87,000
Town of Bray VEC	59,075
Town of Tralee VEC	81,325
Udarás na Gaeltachta	15,450
Western Health Board	8,000
	<hr/>
	£3,706,520

SCHEDULE C GRANTS FOR THE PROVISION OF RECREATIONAL FACILITIES

	£
Hacketstown Community Centre, Co. Carlow	3,802
Ballyconnell Community Centre, Co. Cavan... ..	1,000
Ballyhaise Community Centre, Co. Cavan	4,000
Farrenconnell Girl Guides, Co. Cavan	4,500
Broadford GAA Club, Co. Clare	10,000
Corofin GAA Club, Co. Clare	9,000
Clarecastle Scout Group, Co. Clare	5,000

	£
Cloughleigh Residents Association, Co. Clare	2,000
Cratloe GAA Club, Co. Clare	8,700
Ennis Amenities Group, Co. Clare	8,000
Ennis Lawn Tennis & Badminton, Co. Clare	5,000
Killanena Field Development Committee, Co. Clare	3,150
Kilrush Golf & Sports Club, Co. Clare	5,000
O'Callaghan Mills GAA, Co. Clare	3,657
St. Anne's Parents Advisory Council, Co. Clare	9,500
Tubber GAA Club, Co. Clare	1,000
Whitegate GAA, Co. Clare	15,000
Aghabullogue Community Association, Co. Cork	1,000
Ballyphehane H & F Club, Co. Cork	1,000
Carrigaline H & F Club, Co. Cork	3,402
Castletownbere GAA Club, Co. Cork	5,000
Clonakilty GAA Club, Co. Cork	25,000
Clonakilty Rugby Football Club, Co. Cork	7,194
Cork Harlequins, Cork	2,000
Donoughmore Community Centre, Co. Cork	15,000
Dungorney GAA Club, Co. Cork	4,000
Éire Óg H & F Club, Co. Cork	4,308
Glanworth GAA Club, Co. Cork	5,000
Glen Boxing Club, Co. Cork	14,866
Mallow GAA Club, Co. Cork	2,000
Midleton Athletic Club, Co. Cork	6,000
Redmond H & F Club, Co. Cork	9,500
St. Mary's AFC, White's Cross, Co. Cork	6,545
White's Cross GAA Club, Co. Cork	5,000
Aodh Rua GAA Club, Ballyshannon, Co. Donegal	15,000
Ardara Community Centre, Donegal	6,000
Bunranner Community Centre, Co. Donegal	3,000
Buncrana Football Club, Co. Donegal	5,000
Carrigat Youth Centre, Co. Donegal	1,278
Dungloe GAA Club, Co. Donegal	5,000
Garton Lough OEC, Co. Donegal	10,000
Gweedore GAA Club, Co. Donegal	8,000
Keadue Rovers FC, Co. Donegal	3,000
Rosstown Irish Surfing Association, Co. Donegal	5,024
Anchor Youth Club, Artane, Dublin	2,000
Balbriggan Scout, Co. Dublin	5,713
Blakestown Resource Centre, Co. Dublin	30,000
Castlevilla, Armagh Rd., Dublin	7,581
Catholic Youth Council H.Q., Dublin	15,000
Cuala H & F Club, Dalkey, Co. Dublin	1,000
Donore Harriers, Dublin	28,000
East Finglas CBSI, Dublin	5,000
Howth Scout Den, Co. Dublin	2,000
Kilnamanagh Residents Assoc., Dublin	20,000
Malahide Lawn Tennis Club, Co. Dublin	10,000
Rivermount Scouts, Dublin	1,314
Scoil Uí Chonaill, Clontarf, Dublin	30,350
Scout Assoc. of Ireland H.Q., Dublin	4,944
Scout Group, Kenilworth Square 6th, 7th, 8th Dublin CBSI	1,321
Skerries CBSI, Co. Dublin	3,000
Slade Valley Golf Club, Brittas, Co. Dublin	15,000
St. Paul's Youth Club, Artane, Dublin	1,083
St. Mark's GAA Club, Tallaght, Co. Dublin	2,000
Carnmore Community Centre, Co. Galway	2,000
Clarinbridge GAA Club, Co. Galway	18,384
Clonberne Development Community, Co. Galway	5,000
Comharchumann Inis Meain Teo., Co. na Gaillimhe	500
Dunmore Machales GAA Club, Co. Galway	5,000
Glinsk Community Centre, Co. Galway	2,306
Kilbeacanty GAA Club, Co. Galway	10,000
Kilbeacanty Juvenile Hurling Club, Co. Galway	2,000
Kilbeacanty Youth Club, Co. Galway	4,000
Loughrea Athletic Club, Co. Galway	2,433
Moneenageisha and Bohermore, Co. Galway	4,537
Mountbellew GAA Club, Co. Galway	5,000
Moycullen GAA Club, Co. Galway	6,500

Vote 26

See P 74

	£
Our Lady's Boys' Club, Co. Galway	7,000
Sean McDermott's GAA Club, Co. Galway	5,000
St. Brendan's, Loughrea, Co. Galway	3,000
St. Patrick's Band Hall, Co. Galway	10,000
St. Thomas GAA Club, Castledaly, Co. Galway	2,275
Turloughmore Field & Social Committee, Co. Galway	2,000
Woodford Youth Club, Co. Galway	4,650
Beale GAA Club, Co. Kerry	5,000
Castlegregory Community Council, Co. Kerry	15,000
Clounmacon GAA Club, Listowel, Co. Kerry	8,000
Cromane Community Committee, Co. Kerry	5,970
Currow Community Committee, Co. Kerry	10,000
Dingle GAA Club, Co. Kerry	5,000
Fires GAA Club, Killarney, Co. Kerry	15,000
Knocknagoshel Community/GAA Centre, Co. Kerry	9,000
Scartaglin GAA Club, Co. Kerry	4,500
Kildare Youth Service, Co. Kildare	15,000
Leixlip Amenities Group, Co. Kildare	20,000
Twomilehouse GAA Club, Naas, Co. Kildare	10,000
Bennetsbridge GAA Club, Co. Kilkenny	2,000
St. John Locke's GAA Club, Callan, Co. Kilkenny	5,000
Thomastown GAA Club, Co. Kilkenny	4,000
Clonasee Community Council, Co. Laois	7,222
Portarlinton Community Association, Co. Laois	23,592
St. Abban's Athletic Club, Co. Laois	2,000
Ballinaglera Development Community, Co. Leitrim	20,000
Abbeyfeale Community Centre, Co. Limerick	7,000
Askeaton Swimming Club, Co. Limerick	2,000
Ballybrown GAA Club, Co. Limerick	15,000
Dromcollogher Parish Hall, Co. Limerick	10,000
Fairview Rangers AFC, Co. Limerick	5,000
Glin Sportsfield Committee, Co. Limerick	4,215
Killeady Community Hall, Co. Limerick	10,000
Kilmallock AFC, Co. Limerick	15,000
Newcastlewest GAA Club, Co. Limerick	21,705
Pallaskerry GAA Club, Co. Limerick	10,000
Rathkeale Brass Band, Co. Limerick	3,000
Templeglantine GAA Club, Co. Limerick	8,000
Tournafula Sports Complex, Co. Limerick	4,254
Ballymahon GAA Club, Co. Longford	10,000
Forney GAA Club, Co. Longford	10,000
Longford GAA Club, Co. Longford	20,000
Newtowncashel GAA Club, Co. Longford	10,000
Templemichael Vocational School, Co. Longford	25,000
Cooley Kickhams, Co. Louth	4,141
Dundalgan Athletic Club, Co. Louth	5,000
Geraldines GAA Club, Haggardstown, Co. Louth	10,000
O'Raghallaigh GFC Sports Centre, Co. Louth	10,000
Stabannon Parnells GAA Club, Co. Louth	10,302
Achill GAA Club, Co. Mayo	19,000
Ballina Athletic Club, Co. Mayo	847
Charlestown, Bellaghy Amenity Comm., Co. Mayo	27,683
Inishturk Community Club, Co. Mayo	9,041
Mayo League Soccer Club, Co. Mayo	33,836
Dunboyne Community Centre, Co. Meath	2,000
Julianstown Community Centre, Co. Meath	13,560
Summerhill Community Council, Co. Meath	807
Clones Athletic Club, Co. Monaghan	4,456
Monaghan Harps GAA Club, Co. Monaghan	13,000
Birr Community School, Co. Offaly	10,000
Kilcormac Development Association, Co. Offaly	6,909
St. Rynagh's Development, Banagher, Co. Offaly	5,000
Elphin GAA Club, Co. Roscommon	10,000
St. Coman's Handbal Club, Co. Roscommon	5,000
North Sligo Sport and Leisure Centre, Co. Sligo	5,000
St. John's N.S., Sligo Town, Co. Sligo	70,697
Bournea Parish Development Association, Co. Tipperary	2,250
Canon Hayes Recreation Centre, Co. Tipperary	13,845
Carrig Community Hall, Co. Tipperary	10,000

Vote 26

	£
Cashel Handball Club, Co. Tipperary	10,000
Eire Óg GAA Club, Nenagh, Co. Tipperary	20,000
Golden Kilfeacle GAA Club, Co. Tipperary	5,068
Lorrha & Doire (Nenagh) GAA Club, Co. Tipperary	10,000
Moyle Rovers GAA Club, Co. Tipperary	8,470
Nenagh Boat Club, Co. Tipperary	6,000
Roscrea Youth Centre, Co. Tipperary	10,000
Sean Treacy GAA Club, Kilcomon, Co. Tipperary	11,000
Toomevara Foróige Club Tennis Club, Co. Tipperary	8,000
Ballyduff FC, Co. Waterford	5,000
Dunhill GAA Club Community Centre, Co. Waterford	20,000
Tramore GAA Club, Co. Waterford	10,000
Clonkill GAA Club, Co. Westmeath	15,800
Crookedwood GAA Club, Co. Westmeath	5,000
Kilbeggan Handball Club, Co. Westmeath	8,000
Moate GAA Club, Co. Westmeath	7,000
Mullingar AFC, Co. Westmeath	10,000
Mullingar Harriers, Co. Westmeath	5,000
Mullingar RFC, Co. Westmeath	5,000
Willow Park & Area Soccer Club, Co. Westmeath	10,000
Kiltealy Community Centre, Co. Wexford	5,000
St. Joseph's Bishopswater, Co. Wexford	23,000
Greystones Scouts (SAI), Co. Wicklow	8,328
Greystones RFC, Co. Wicklow	20,000
	<hr/>
	£1,487,815

SCHEDULE D GRANTS TO NATIONAL SPORTS ORGANISATIONS

	£
Association for Adventure Sports	100,000
Badminton Union of Ireland	34,350
Bord Lúthchleas na hEireann	88,500
Comhairle Liathróid Láimhe na hEireann	41,800
Cumann Lúthchleas Gael	90,000
Cumann Camógaíochta na nGael	23,500
Equestrian Federation of Ireland	30,000
Federation of Irish Cyclists	47,500
Football Association of Ireland	80,000
Golfing Union of Ireland	18,000
Irish Special Olympics	24,200
Irish Amateur Boxing Association	44,000
Irish Amateur Gymnastics Association	28,000
Irish Amateur Rowing Union	56,000
Irish Amateur Swimming Association	65,000
Irish Basketball Association	55,500
Irish Canoe Union	28,000
Irish Hockey Union	14,325
Irish Judo Association	13,000
Irish Ladies' Hockey Union	21,900
Irish Lawn Tennis Association	40,000
Irish Mini-Sport Movement	13,500
Irish Schools Athletics Association	14,424
Irish Schools Swimming Association	12,250
Irish Squash Rackets Association	21,750
Irish Women's Squash Rackets Association	19,300
Irish Yachting Association	21,360
Irish Wheelchair Association	28,000
Motorcycle Union of Ireland	15,500
National Athletic & Cycling Association of Ireland	56,600
National Community Games	66,500
Olympic Council of Ireland	450,000
Pitch and Putt Union of Ireland	10,500
Parachute Association	12,000
Volleyball Association of Ireland	18,000
Miscellaneous Grants under £10,000 (35 organisations)	159,120
	<hr/>
	£1,862,379

SCHEDULE E

GRANTS TO CULTURAL ORGANISATIONS

	£
Coimisiún le Rincí Gaelacha	1,000
Comhdháil Múinteoirí na Rincí Gaelacha	1,000
Cumann Béaloideas Éireann	1,000
Cumann Scoilríamaíochta	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
	<hr/>
	£42,000

FIRST-LEVEL EDUCATION

Vote 27

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1989, 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	£ 370,500,000	£ 370,085,742	£ 414,258	£ —
B.—Model Schools—Miscellaneous Expenses	144,000	80,890	63,110	—
C.—Capitation Grants towards Operating Costs of National Schools	15,803,000	15,716,651	86,349	—
D.—Grants towards Clerical Assistance in National Schools	2,400,000	2,317,298	82,702	—
E.—Grants towards the Employment of Caretakers in National Schools... ..	2,462,000	2,333,405	128,595	—
F.—Other Grants and Services	2,317,000	2,339,117	—	22,117
G.—Child Care Assistants in National Schools for the Handicapped	571,000	503,704	67,296	—
H.—Special Services for Children in Care	4,450,000	4,467,856	—	17,856
I.—Special Educational Projects	329,000	311,602	17,398	—
J.—Superannuation, etc., of Teachers	56,258,000	55,607,736	650,264	—
K.—Building, Equipment and Furnishing of National Schools	15,575,000	15,847,072	—	272,072
GROSS TOTAL	£ 470,809,000	469,611,073	1,509,972	312,045
			Surplus of Gross Estimate over Expenditure £1,197,927	
			Surplus of Appropriations in Aid realised £445,605	
			Total Surplus to be surrendered £1,643,532	
Deduct—	<u>Estimated</u>	<u>Realised</u>		
L.—Appropriations in Aid	21,456,000	21,901,605		
NET TOTAL	£ 449,353,000	447,709,468		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—Cleaning services at the two model schools cost less than expected.
- E.—Grants were payable in respect of fewer caretakers than anticipated, and there was a reduction in the amount of Employers' PRSI costs due to age-related factors.
- G.—Grants were not claimed by some Boards of Management before the end of the year.
- I.—Savings resulted from the implementation of efficiency measures.

Vote 27

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Superannuation, etc., of Teachers		
(a) Refunds of gratuities under National School Teachers' Superannuation Schemes, 1934 to 1958, etc.	34,000	24,316
(b) Contributions to the National School Teachers' Superannuation Schemes	17,247,000	17,422,643
(c) Contributions to Teachers' Spouses' and Children's Pensions Scheme	3,641,000	3,623,362
2. Contributions to pension scheme for non-teaching staff of Special Schools for Children in Care (Subhead H)	68,000	51,448
3. Contributions to Superannuation Scheme for Clerical Assistants in National Schools (Subhead D)... ..	45,000	38,277
4. Miscellaneous	421,000	741,559
TOTAL	£21,456,000	£21,901,605

2. Some pension contributions due were not forwarded by schools before the end of the year.
3. Contributions were returned to a number of staff deemed ineligible for membership of the scheme.
4. Miscellaneous receipts, particularly in respect of refund of salary overpayments and cancellation of out-of-date payable orders, which are difficult to estimate, were greater than expected.

NOTES

Expenditure charged to Subhead A includes an amount of £11,000 paid in compensation to a teacher on foot of a claim under the Employment Equality Act, 1977 in respect of the appointment of a principal of a model school (S.18/17/89).

Expenditure charged to Subhead H includes £1,104 paid in settlement of a claim on foot of damages caused by escapees from Trinity House, Lusk (S.18/17/83).

Expenditure charged to Subhead J includes an amount of £15,000 paid to the spouse of a former national school teacher in settlement of a claim for survivor's benefit (P.18/14/83).

Expenditure charged to Subhead K includes an amount of £409,003 written off or otherwise incurred in respect of projects which have not proceeded or were modified (Department of Finance letters dated 5 and 29 July, 1988).

N. Ó LOINGSEACHÁIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
20 Aibreán, 1990.

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

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

SECOND-LEVEL AND FURTHER EDUCATION **Vote 28**

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1989, 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> £225,119,000 <i>Less Supplementary</i> <u>620,000</u>	224,499,000	222,916,522	1,582,478	—
B.—Grants to Secondary School Authorities and other Grants and Services in respect of Secondary Schools ... <i>Original</i> ... £30,888,000 <i>Less Supplementary</i> <u>250,000</u>	30,638,000	30,570,529	67,471	—
C.—Grants towards Clerical Assistance in Secondary Schools	2,220,000	2,082,747	137,253	—
D.—Superannuation of Secondary, Comprehensive and Community School Teachers	19,292,000	18,709,543	582,457	—
E.—Comprehensive and Community Schools—Running Costs <i>Original</i> ... £54,615,000 <i>Supplementary</i> <u>250,000</u>	54,865,000	54,240,128	624,872	—
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> ... £132,782,000 <i>Supplementary</i> <u>771,000</u>	133,553,000	131,065,941	2,487,059	—
G.—Payments to Local Authorities in respect of Superannuation Charges ...	6,200,000	5,890,948	309,052	—
H.—Grants under Section 109 of the Vocational Education Act, 1930 ...	50,000	41,991	8,009	—
I.—Miscellaneous Post-Primary Services ...	803,000	813,360	—	10,360
J.—Secondary Schools—Annual Repayments of Building Loans	5,000	4,718	282	—
K.—Examinations <i>Original</i> ... £7,684,000 <i>Supplementary</i> <u>568,000</u>	8,252,000	8,243,343	8,657	—
L.—Miscellaneous <i>Original</i> ... £40,000 <i>Supplementary</i> <u>58,000</u>	98,000	81,735	16,265	—
M.—Second-Level Schools—Building Grants and Capital Costs <i>Original</i> ... £18,625,000 <i>Supplementary</i> <u>5,938,000</u>	24,563,000	24,360,712	202,288	—

Vote 28

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GROSS TOTAL				
Original £498,323,000				
Supplementary 6,715,000 £	505,038,000	499,022,217	6,026,143	10,360
			Surplus of Gross Estimate over Expenditure £6,015,783	
Deduct—	Estimated	Realised		
N.—Appropriations in Aid				
Original £36,483,000				
Less Supplementary 2,536,000	33,947,000	33,914,597		
				Deficiency in Appropriations in Aid realised £32,403
NET TOTAL				
Original £461,840,000				
Supplementary 9,251,000 £	471,091,000	465,107,620		
				Net Surplus to be surrendered £5,983,380

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Proceeds from sale of portion of site at Castleknock £143,325

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- C.—Grants were payable in respect of fewer posts than were provided for, due, inter alia, to the numbers availing of career breaks.
- F.—In addition to the amount expended under this subhead, a sum of £128,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- H.—The saving is due to falling enrolments.
- J.—The saving arose because of rounding up to the nearest thousand pounds when the estimate was prepared.
- L.—The cost in 1989 of financial assistance to provide for the education abroad of a deaf post-primary pupil was less than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Superannuation, etc., of Secondary, Comprehensive and Community School Teachers:		
(a) Contributions to Secondary Teachers' Superannuation Scheme		
Original £11,006,000		
Supplementary 400,000	11,406,000	11,326,557
(b) Contributions to Secondary Teachers' Spouses' and Children's Pension Scheme	2,351,000	2,501,079
(c) Refund of gratuities under Secondary Teachers' Superannuation Scheme	12,000	28,254
2. Examination Fees of Students	4,807,000	4,868,958
3. Refund of portion of capital grants (Subhead M)	132,000	133,299

Vote 28

	£	£
4. Contributions to Superannuation Scheme for Clerical Assistants in Secondary Schools (Subhead C)	46,000	45,420
5. Receipts from the EC Social Fund		
Original	£17,472,000	
Less Supplementary	3,136,000	
	14,336,000	14,036,995
6. Contributions towards the building and equipping costs of Community Schools	57,000	—
7. Miscellaneous		
Original	£600,000	
Supplementary	200,000	
	800,000	974,035
TOTAL		
Original	£36,483,000	
Less Supplementary	2,536,000	
	£33,947,000	£33,914,597

1. (b) The effect of salary increases on superannuation contributions was greater than anticipated.
1. (c) Refunds of gratuities do not form a regular pattern and cannot be anticipated with accuracy.
6. No contributions were due pending the execution of new Deeds of Trust.
7. 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

An amount of £11,349 was written off as a result of fraud by an official of the Department involved in the operation of a computerised payroll — Subhead A (S.18/17/83).

Expenditure charged to Subhead E includes amounts ranging from £212 to £20,000 and totalling £174,193 paid in settlement of claims for compensation and in legal costs arising from accidents in four comprehensive and twelve community schools (S.18/35/78).

Expenditure charged to Subhead F includes £12,000,000 provided from the Employment and Training Levy.

Expenditure charged to Subhead K includes two *ex-gratia* payments of £122 each made to two Leaving Certificate candidates in compensation for forfeited unrefundable deposits.

N. Ó LOINGSEACHÁIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
20 Aibreán, 1990.

STATEMENT OF LOANS

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

Period	Amounts of Loans issued (1)	Repayments	
		Principal (2)	Interest (3)
	£	£	£
From 1st April, 1968 to 31st December, 1988	2,528,111	1,959,116	2,456,823
Year ended 31st December, 1989	Nil	75,843	57,456
TOTAL	£ 2,528,111	2,034,959	2,514,279

Principal outstanding: (1) £2,528,111 minus (2) £2,034,959 = £493,152

Vote 28

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, 1989

	£	£
Balance on 1st January, 1989		1,232,875 (Dr.)
Receipts:		
Vote 45	120,232	
Department of Labour under Redundancy Payments Acts ...	5,585	
	<u>125,817</u>	
		1,107,058 (Dr.)
Payments:		
Community & Comprehensive Schools	120,232	
Vocational Education Committees in respect of Vocational Schools	27,697	
Regional and other Technical Colleges	200,586	
	<u>348,515</u>	
Balance on 31st December, 1989		1,455,573 (Dr.)

AN ROINN OIDEACHAIS,
20 Aibreán, 1990.

N. Ó LOINGSEACHÁIN,
Accounting Officer.

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, 1989, in respect of Capital and Income.

CAPITAL ACCOUNT

	Securities £	Cash £
Balance on 1st January, 1989:		
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	
8.5% Capital Bond, 1992	7,905	
9% Capital Loan, 1996	196	
9.25% Exchequer Loan, 1991/96	1,500	
11% National Loan, 1993/98	12,038	
	<u>£23,093</u>	
Transferred from Income Account for investment ...		3,000
Balance on 31st December, 1989:		
Cash for investment		3,000
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	
	<u>£23,093</u>	<u>3,000</u>

Vote 28

INCOME ACCOUNT

	£	£
Balance on 1st January, 1989		3,807
Dividends received:		
War Loan, 3.5% Stock...	15	
6% Exchequer Loan, 1985/90	30	
7% National Loan, 1987/92	32	
7.25% ESB Stock, 1988/93	7	
8.5% Capital Bond, 1992	672	
9% Capital Loan, 1996	18	
9.25% Exchequer Loan, 1991/96	139	
11% National Loan, 1993/98	1,324	
		2,237
Registration fees		4,975
Assessment fees		1,694
Travel and subsistence expenses of Council members		(5,344)
Fees paid to members of Panels of Assessors		(518)
Refunds to Applicants		(311)
Transferred to Capital Account for investment		(3,000)
Balance on 31st December, 1989		£3,540

N. Ó LOINGSEACHÁIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
20 Aibreán, 1990.

Vote 29 THIRD-LEVEL AND FURTHER EDUCATION

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1989, 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 <i>Original</i> £27,360,000 <i>Less Supplementary</i> 1,600,000	25,760,000	25,675,832	84,168	—
A.2.—University Scholarships, Research Grants and Fellowships	706,000	534,878	171,122	—
A.3.—Grants to Students at Thomond College of Education	954,000	862,186	91,814	—
A.4.—Loans and Grants to Students of Primary Teacher Training Colleges	87,000	51,334	35,666	—
A.5.—Grants to Students of Home Economics Teacher Training Colleges ...	2,000	—	2,000	—
A.6.—Grants to Vocational Education Committees in respect of Grants and Scholarships to Students <i>Original</i> £23,861,000 <i>Supplementary</i> 3,090,000	26,951,000	26,038,896	912,104	—
B.1.—An tÚdarás um Ard-Oideachais—Grant-in-Aid for General Expenses <i>Original</i> £573,000 <i>Supplementary</i> 68,000	641,000	641,000	—	—
B.2.—An tÚdarás um Ard-Oideachas—General (Non-Capital) grants to Universities and Colleges and Designated Institutions of Higher Education (Grant-in-Aid) <i>Original</i> £102,170,000 <i>Supplementary</i> 1,655,000	103,825,000	103,825,000	—	—
C.—Annual Grants to Vocational Education Committees in respect of the running costs of Regional and other Technical and Specialist Colleges ...	66,685,000	66,685,000	—	—
D.—Training Colleges for Primary Teachers <i>Original</i> £6,466,000 <i>Supplementary</i> 619,000	7,085,000	6,867,752	217,248	—
E.—Training Colleges for Teachers of Home Economics	1,221,000	1,082,350	138,650	—
F.—Dublin Dental Hospital—Dental Education Grant (Grant-in-Aid) ...	1,805,000	1,805,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
G.—Dublin Institute for Advanced Studies (Grant-in-Aid)	1,311,000	1,311,000	—	—
H.—Cork Hospitals Board—Grant-in-Aid for General Expenses	2,000	—	2,000	—
I.1.—Building Grants and Capital Costs of Regional and other Technical and Specialist Colleges under Vocational Education Committees Original £2,390,000 Supplementary 1,000,000	3,390,000	3,399,862	—	9,862
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)	7,300,000	7,219,100	80,900	—
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)	1,600,000	1,600,000	—	—
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	50,000	18,024	31,976	—
I.5.—Grant-in-Aid Fund for Capital Furniture and Equipment Costs for Third-Level Institutions not funded by An tÚdarás um Ard-Oideachas ...	100,000	100,000	—	—
GROSS TOTAL Original £244,643,000 Supplementary 4,832,000	£ 249,475,000	247,717,214	1,767,648	9,862
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £1,757,786	
Deduct—				
J.—Appropriations in Aid Original £30,137,000 Supplementary 4,831,000	34,968,000	36,965,836	Surplus of Appropriations in Aid realised £1,997,836	
NET TOTAL Original £214,506,000 Supplementary 1,000	£ 214,507,000	210,751,378	Total Surplus to be surrendered £3,755,622	

Vote 29

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Take-up of University Scholarships, Post-Doctoral Fellowships, and research grants was less than anticipated.
- A.3.—The saving was due to 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.—No applications were received under the scheme which is being phased out.
- 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).
- E.—Expenditure on pensions was less than anticipated and there was an unanticipated increase in Colleges' receipts.
- H.—Anticipated expenses did not arise in 1989.
- I.4.—Expenditure on fire safety works at the Dublin Dental Hospital was less than anticipated.

APPROPRIATIONS IN AID				Estimated	Realised
				£	£
1. Training of Primary Teachers—					
(a) Training College Entrance Examination Fees	...	...	...	27,000	17,468
(b) Recovery of loans to Training College Students	...	...	...	11,000	13,771
2. Receipts from the EC Social Fund	...	...	...
Original	...	...	£30,098,000		
Supplementary	...	...	4,831,000		
				34,929,000	36,932,199
3. Miscellaneous	...	...	...	1,000	2,398
TOTAL					
Original	...	...	£30,137,000		
Supplementary	...	...	4,831,000		
				£34,968,000	£36,965,836

1. (a) Fewer candidates than anticipated applied in 1989.
- (b) The rate of recovery is difficult to estimate as it is related to the employment of loan recipients.
2. Advances on some 1989 programmes were greater than anticipated.
3. Accurate estimation of miscellaneous receipts is difficult.

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 Ard-Oideachas — General Expenses	6,000
An tÚdarás Um Ard-Oideachas — General (Non-Capital) Grants to Universities and Colleges and Designated Institutions of Higher Education	1,543,000
Dublin Dental Hospital — Dental Education Grant	12,000
Dublin Institute for Advanced Studies	14,000

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 £14,500,000 provided from the Employment and Training Levy.

The amount of loans to training college students outstanding at 31st December, 1989 was £101,323 (Subhead J.1(2)).

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, 1989	18,024
Expenditure, 1989	18,024
Balance on 31st December, 1989	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, 1989	100,000
Expenditure, 1989	100,000
Balance on 31st December, 1989	Nil

N. Ó LOINGSEACHÁIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
20 Aibreán, 1990.

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-Reachtaire Cuntas agus Ciste.

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1989

	£	£
Balance on 1st January, 1989		889,453 (Dr.)
Receipts from Vote 45		1,271,850
		382,397
Payments:—		
Colleges of Education for Primary Teachers	111,520	
HEA Institutions	382,397	
		493,917
Balance at 31st December, 1989		111,520 (Dr.)

N. Ó LOINGSEACHÁIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
20 Aibreán, 1990.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1989, 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 ...	5,208,000	5,102,047	105,953	—
A.2.—Consultancy Services	65,000	63,480	1,520	—
A.3.—Commissions and Special Enquiries	25,000	—	25,000	—
B.1.—Travelling and Incidental Expenses	590,000	884,266	—	294,266
B.2.—Postal and Telecommunications Services	179,000	211,927	—	32,927
B.3.—Office Machinery and other Office Supplies	143,000	169,590	—	26,590
B.4.—Office Premises Expenses	98,000	90,637	7,363	—
C.—Coast Life Saving Service—Equipment, Stores and Maintenance	27,000	101,443	—	74,443
D.—Marine Development	800,000	833,569	—	33,569
E.1.—Development of Harbours for Commercial and Fishery purposes, including payments under the Fishery Harbour Centres Act, 1968	4,209,000	3,654,211	554,789	—
E.2.—Fishery Harbour Centres Fund—Grant under Fishery Harbour Centres Act, 1968	1,000	—	1,000	—
E.3.—State Harbours	1,685,000	1,711,302	—	26,302
F.1.—An Bord Iascaigh Mhara—Administration and Current Development (Grant-in-Aid)	4,020,000	4,020,000	—	—
F.2.—An Bord Iascaigh Mhara—Capital Development (Grant-in-Aid)	3,200,000	2,600,000	600,000	—
F.3.—Repayment of Advances	1,250,000	1,250,000	—	—
G.—Inland Fisheries Development	4,770,000	5,795,011	—	1,025,011
H.—The Salmon Research Trust of Ireland Incorporated (Grant-in-Aid)	50,000	30,000	20,000	—
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	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
K.—Development of Coastal Radio Stations	500,000	517,762	—	17,762
L.1.—Marine Emergency Contingency ...	20,000	998	19,002	—
L.2.—Pensions and Allowances to Seamen or their Dependents and Medical Expenses of Seamen (No. 19 of 1946)	65,000	46,694	18,306	—
M.—Subscriptions to International Organisations	62,000	70,246	—	8,246
N.—Grant to Royal National Lifeboat Institution	100,000	100,000	—	—
O.—Payments to General Lighthouse Fund	1,750,000	1,403,445	346,555	—
P.— <i>Ex-gratia</i> payments to certain Pensioners of Irish Shipping Ltd.	60,000	49,920	10,080	—
Q.—Shipping Investment Grants	515,000	515,000	—	—
R.—Payments for Bulk Carrier... ..	1,000	—	1,000	—
S.—Grant to Irish Merchant Seamen's Memorial Committee	15,000	14,500	500	—
T.—Marine Research Institute	80,000	—	80,000	—
U.—Interest subsidy for Shipbuilding ...	6,000	5,556	444	—
V.—Repayment to the Central Fund ...	90,084,000	90,084,000	—	—
GROSS TOTAL	£ 119,580,000	119,325,604	1,793,512	1,539,116
			Surplus of Gross Estimate over Expenditure £254,396	
	<u>Estimated</u>	<u>Realised</u>	Surplus of Appropriations in Aid realised £932,233	
<i>Deduct—</i> W.—Appropriations in Aid	3,720,000	4,652,233	Total Surplus to be surrendered £1,186,629	
NET TOTAL	£ 115,860,000	114,673,371		

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Dividend from Arramara Teoranta £3,900

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.3.—This provision was not required.

B.1.—The excess was due mainly to expenditure on (i) home travel and (ii) incidental expenses being greater than anticipated.

Vote 30

- B.2.—Expenditure on telecommunications was greater than anticipated.
 B.3.—The excess was due to the purchase of additional computer and data processing equipment.
 B.4.—Expenditure on furniture and fittings was less than estimated. This was partly offset by increased expenditure on heating and lighting.
 C.—Excess due to the additional expenditure incurred on the modernisation programme of the Service.
 E.1.—Saving due to a number of projects, especially the development of Rossaveel Harbour, not progressing as quickly as anticipated.
 F.2.—Saving arose because (i) grants under the Marine Credit Plan did not mature for payment as early as anticipated and (ii) expenditure on ice plants was less than anticipated.
 G.—The excess was due to underprovision in funding of the Central and Regional Fisheries Boards.
 H.—Savings due to the strong commercial performance of the Salmon Research Trust.
 L.1.—This provision is necessarily conjectural.
 L.2.—Saving due to (i) the death of a pensioner and (ii) the cost of medical care of a disabled pensioner being less than anticipated.
 M.—Subscriptions were made to two organisations for which provision was not made.
 O.—Saving due to a greater than anticipated yield of light dues.
 P.—It is not possible to predict accurately the diminution due to deaths.
 T.—Legislation to establish the Marine Research Institute was not enacted during 1989.
 U.—The saving was due to rounding of estimate figures to the nearest thousand.
 E.2, I, J and R— These token provisions were not required.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Proceeds of fines and forfeitures in respect of fishery offences..	482,000	584,610
2. Charges at State Harbours	2,200,000	2,852,202
3. Receipts under the Merchant Shipping and Mercantile Marine Acts	216,000	245,891
4. Receipts from Radio, Telephone and Telegraph traffic	400,000	415,272
5. Receipts under the Foreshore Act, 1933 and the State Property Act, 1954	102,000	220,521
6. Miscellaneous receipts	320,000	333,737
	<u>£3,720,000</u>	<u>£4,652,233</u>

- The number of prosecutions and convictions increased during the year.
- Receipts were greater than anticipated due mainly to the Dun Laoghaire–Liverpool service operating throughout all of 1989.
- Demand for services was greater than estimated.
- Surplus due to unanticipated receipts under the State Property Act, 1954.

Miscellaneous receipts comprise:—

	£
Receipts from the Moy Fishery	182,723
Aquaculture licence fees	50,079
Refunds of air fares from the EC	47,592
Salmon export licences	16,250
Refunds in respect of a REMOTS reconnaissance survey of marine dumping grounds	10,946
Refunds of salary	10,929
Refund of expenses in connection with the Cornelis Vrolijk oilspill	5,005
Special local licence receipts	2,733
Refund from the EC in respect of Port State Control Seminars attended by marine surveyors	2,046
Refund from the Department of Social Welfare in respect of overpayment of P.R.S.I. contributions	1,217
Miscellaneous	4,217
	<u>£333,737</u>

EXTRA REMUNERATION

Twenty-two officers received sums ranging from £406 to £7,224 in respect of overtime. A total of £43,305 was paid to fifty-eight officers.

Nine officers received allowances ranging from £411 to £1,359 for attendance at certain meetings abroad. A total of £8,935 was paid to twenty-six officers.

NOTES

In addition to the sum issued from the Vote, an extra amount of £70,000 was issued to the Central Fisheries Board from the Vote for Increases in Remuneration and Pensions (No. 46).

A sum of £93 was spent on gifts (S.27/32/88).

Ex-gratia lump sums totalling £6,068 were paid to thirty-six officers of various grades in respect of certain outstanding adjudication awards (E.157/14/86, E.166/18/84 and E.166/19/84).

A loss by theft of £165 was written off (D.305/1/63).

A sum of £200 was paid in respect of damage caused to a lobster cage during dredging at Dingle Harbour (D.305/1/63).

A sum of £530 was paid in respect of damage caused to a hired compressor (S.30/1/52).

£1,285, including £285 costs, was paid in settlement of a claim for personal injuries on Department's property (S.86/4/77).

£15,962 was paid in respect of costs following the settlement, in 1988, of a personal injuries claim by an employee (E.112/25/88).

The operations of the Moy Fishery resulted in a surplus of £46,250.

Ex-gratia compensation payments totalling £800 were made to four officers (E.157/43/88).

FIONÁN Ó MUIRCHARTAIGH,
Accounting Officer.

ROINN NA MARA,
27th April, 1990.

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, subject to the observations in my Report.

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

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1989

	£	£	
Balance at 1st January, 1989	...	61,965	(Dr.)
Receipts from Vote 45	...	73,078	
		11,113	
Payments:—			
Central Fisheries Board	53,860		
Departmental Staff	35,707		
		89,567	
Balance at 31st December, 1989	...	£78,454	(Dr.)

FIONÁN Ó MUIRCHARTAIGH,
Accounting Officer.

ROINN NA MARA,
27th April, 1990.

Vote 30

IRISH SAILORS AND SOLDIERS LAND TRUST ACT, 1988

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1989.

Receipt from Vote No. 3	£ 461,902
Payment to Royal National Lifeboat Institution	452,691
Balance at 31st December, 1989	<u>£9,211</u>

FIONÁN Ó MUIRCHARTAIGH,
Accounting Officer.

ROINN NA MARA,
27th April, 1990.

STATEMENT OF RECEIPTS AND PAYMENTS BY THE DEPARTMENT OF THE MARINE ON THE UNDERMENTIONED
NON-VOTED SERVICE IN THE YEAR ENDED 31ST DECEMBER, 1989

Service	Balance at 1st January, 1989	Receipts, 1989	Payments, 1989	Balance at 31st December, 1989
	£	£	£	£
Marine Works (Ireland) Act, 1902 — Maintenance Fund ...	Nil	3,184(a)	3,184	Nil

(a) Includes a subvention of £2,468 from subhead E.3 (F53/1/37).

FIONÁN Ó MUIRCHARTAIGH,
Accounting Officer.

ROINN NA MARA,
27th April, 1990.

CUNTAS ar an tsuim a caitheadh, sa bhliain dar chríoch 31 Nollaig, 1989, i gcomparáid leis an tsuim a deonadh, le haghaidh tuarastail agus costais Roinn na Gaeltachta, maille le deontais le haghaidh tithe agus ildeontais-i-gcabhair.

Seirbhís	Deontas	Caiteachas	Caiteachtas i gcomparáid le Deontas	
			Níos lú ná mar a Deonadh	Níos mó ná mar a Deonadh
A.—Tuarastail, Pá agus Liúntais	£ 970,000	£ 981,311	£ —	£ 11,311
B.1.—Costais Taistil agus Costais Theagmhasacha	163,000	190,935	—	27,935
B.2.—Costais Áitreabh Oifige	44,000	41,987	2,013	—
C.—Seirbhísí Poist agus Teileachumarsáide	55,000	58,662	—	3,662
D.—Tithe Gaeltachta — Deontais faoi Achtanna na dTithe (Gaeltacht), 1929 go 1979	1,300,000	1,190,443	109,557	—
E.—Scéimeanna Feabhsúcháin sa Ghaeltacht	1,492,000	1,589,699	—	97,699
F.—Scéimeanna Cultúrtha agus Sóisialta	1,666,000	1,615,847	50,153	—
G.—Oifig Eorpach do Theangacha Neamhfhorleathana	30,000	30,000	—	—
H.1.—Údarás na Gaeltachta — Caiteachas Reatha (Deontas-i-gCabhair) ...	2,083,000	2,083,000	—	—
H.2.—Údarás na Gaeltachta — Deontais do Thionscail (Deontas-i-gCabhair)	4,800,000	4,800,000	—	—
H.3.—Údarás na Gaeltachta — Costais Togcháin	25,000	39,382	—	14,382
AN MÓR IOMLÁN	£ 12,628,000	12,621,266	161,723	154,989
	Mar a measadh	Mar a fuarthas	Farasbarr ag an Meastachán Iomlán ar an gCaiteachas £6,734	
Baintear de— I.—Leithris-i-gCabhair	1,000	3,446	Farasbarr sna Leithris-i-gCabhair a fuarthas £2,446	
AN GLAN-IOMLÁN	£ 12,627,000	12,617,820	Farasbarr Iomlán atá le tabhairt suas £9,180	

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

A.—Fuarthas £10,000 breise ó Vóta 46.

B.1.—Bhí an caiteachas ar chostais taistil agus cothaithe, ar fhearaís oifige agus ar chostais ilghnéitheacha níos airde ná mar a measadh.

C.—Bionn sé deacair na costais seo a mheas go cruinn.

Vóta 31

D.—Níor tuilleadh an oiread agus a measadh a thuillfi de na deontais a íoctar faoi Achtanna na dTithe (Gaeltacht).

E.—Is mar seo a leanas a bhí an caiteachas ar scéimeanna feabhsúcháin sa Ghaeltacht:—

<i>Caiteachas Caipitil—</i>	£	£
Bóithre	298,864	
Uisce agus séarachas	20,858	
Muiríbreacha	578,836	
Forbairt chomharchumann	164,861	
Hallai agus Coláistí Gaeilge	164,075	
Saoráidí ilghnéitheacha	92,530	
		1,320,024

<i>Caiteachas Eile—</i>	£	£
Forbairt chomharchumann	269,675	269,675
		£1,589,699

Bhí an caiteachas ar bhóithre níos airde ná mar a measadh.

F.—Is mar seo a leanas a bhí an caiteachas ar na deontais chun cabhrú le:—

	£
Tuismitheoirí nó caomhnóirí daltaí áirithe arb i an Ghaeilge gnáth-theanga an teaghlaigh acu	79,140
Scéim Spreagtha na Gaeilge i dtithe cónaithe nua	6,000
Lucht iostais a choinníonn foghlaimeoirí aitheanta Gaeilge	1,080,537
Tréimhseacháin Ghaeilge agus nuachtáin le nuacht reatha i nGaeilge	191,100
Comhaltas Ceoltóirí Éireann	135,000
Seirbhísi Ilghnéitheacha (Siamsa Tíre etc.)	124,070
	£1,615,847

H.1.—Fuarthas £22,000 breise ó Vota 46 d'Údarás na Gaeltachta.

H.3.—Ní raibh a dhóthain airgid sa bhunsholáthar.

LEITHRIS I GCABHAIR

	Mar a measadh	Mar a fuarthas
	£	£
Fáltais ilghnéitheacha	1,000	3,446
	£1,000	£3,446

Is iad is mó atá san áireamh ná (i) aisióc deontas (£2,077) faoi Scéimeanna na Roinne agus (ii) suimeanna (£380 san iomlán) in orduithe íocaíochta a eisíodh roimh 1 Eanáir, 1989, agus a cuireadh ar ceal ina dhiaidh sin tar éis dóibh dul as dáta.

LUACH SAOTHAIR BHREISE

Fuair Oifigeach Feidhmiúcháin £1,185 mar Rúnaí ar Arramara Teoranta.

NÓTA

Íocadh cnapshuimeanna *ex-gratia* dar mhéid £660 in iomlán le hocht n-oifigeach i leith dámhachtainí eadrána áirithe. Suimeanna idir £80 agus £90 a bhí i gceist (Cead na Roinne Airgeadais 12 Nollaig, 1988).

Vóta 31

CUNTAS CHISTE NA GAELIGE

Fuilleach ar 1 Eanáir, 1989	£	16,496
Fáltais ón gCrannchur Náisiúnta, 1989		2,358,000
		<u>2,374,496</u>

Íocaíochtaí le:-

	£	
Bord na Gaelige	1,178,000	
Bord na Leabhar Gaelige	202,000	
Comhdháil Náisiúnta na Gaelige	257,000	
Gael-Linn	313,000	
Conradh na Gaelige	120,000	
An tOireachtas	64,000	
An Comhlachas Náisiúnta Drámaíochta	62,000	
Taibhdhearc na Gaillimhe	55,000	
Cumann na bhFiann	85,000	
An Gael-Acadamh	18,000	
Amharclann Ghaoth Dobhair	5,000	
	<u>2,359,000</u>	
Fuilleach ar 31 Nollaig, 1989		<u>£15,496</u>

SÉAN OLDEN,
Oifigeach Cuntasaiochta.

ROINN NA GAELTACHTA,
15 Márta, 1990.

CUNTAS AN CHRANNCHUIR NÁISIÚNTA 1989

	£	£
Fuilleach ar 1 Eanáir, 1989		20,563
Fáltais 1989		3,350,000
		<u>3,370,563</u>

Íocaíochtaí le:-

Ciste na Gaelige	2,358,000	
Taibhdhearc na Gaillimhe	23,368	
Muintir Crónáin	107,750	
Cumann na bhFiann	100,000	
Bord na Gaelige/Glór na nGael	110,000	
Clann Lir Teo	91,500	
Arus Teo	33,500	
Oidhreacht Chorca Duibhne	40,000	
Tionscadal na Gaelige Tiobrad Árann	20,000	
Eagraíocht na Scoileanna Gaeltachta	22,500	
Scoileanna Lán-Ghaeilge	25,000	
Taispeántas Oileán Thorai	200	
Cló Iar-Chonnachta	500	
Feachtas Fógraíochta	357,634	
Fuilleach sa Chiste — aisíochta leis an Roinn Airgeadais	<u>80,611</u>	
		<u>£3,370,563</u>
Fuilleach ar 31 Nollaig, 1989		<u>Dada</u>

SÉAN OLDEN,
Oifigeach Cuntasaiochta.

ROINN NA GAELTACHTA,
15 Márta, 1990.

Do scrúdaigh mé na Cuntais sin thuas de réir forálacha an *Exchequer and Audit Departments Act, 1921*. Fuair mé an t-eolas agus na minithe a bhí uaim, agus de thoradh an iniúchach atá déanta agam, deimhním gurb é mo thuairim go bhfuil na Cuntais sin cruinn.

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

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1989, 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 ...	59,400,000	58,774,415	625,585	—
A.2.—Office Machinery and other Office Supplies	855,000	835,930	19,070	—
A.3.—Office Premises Expenses	1,300,000	1,075,795	224,205	—
A.4.—Travelling and Incidental Expenses				
<i>Original</i> £4,409,000				
<i>Supplementary</i> 539,000				
	4,948,000	5,008,713	—	60,713
A.5.—Postal and Telecommunications Services	2,487,000	2,571,390	—	84,390
A.6.—Advertising and Publicity	357,000	370,415	—	13,415
A.7.—Consultative Councils, Inquiries and Reports	28,000	100,788	—	72,788
A.8.—Consultancy Services	20,000	97,360	—	77,360
EDUCATION, RESEARCH AND ADVISORY SERVICES				
B.1.—National Botanic Gardens	759,000	832,461		73,461
B.2.—Research and Testing				
<i>Original</i> £1,660,000				
<i>Supplementary</i> 348,000				
	2,008,000	1,935,438	72,562	—
B.3.—Grants to Agricultural Organisations including Grant to Macra na Feirme for farm relief services	65,000	65,000	—	—
B.4.—Teagasc — Grant-in-Aid for General Expenses				
<i>Original</i> £29,000,000				
<i>Supplementary</i> 8,000,000				
	37,000,000	35,940,625	1,059,375	—
LIVESTOCK IMPROVEMENT AND ERADICATION OF DISEASE				
C.1.—Improvement of Livestock	284,000	275,822	8,178	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
C.2.—Bovine Tuberculosis and Brucellosis Eradication				
<i>Original</i>	£31,585,000			
<i>Supplementary</i>	4,000,000			
	35,585,000	35,572,406	12,594	—
C.3.—General Disease Control and Eradication	1,064,000	1,295,905	—	231,905
PRODUCTION AND DEVELOPMENT AIDS				
D.1.—Poultry and Eggs	25,000	31,901	—	6,901
D.2.—Scheme of Assistance for the expansion of the Cattle Breeding Herd ...	3,000	—	3,000	—
D.3.—Aid for Horticultural Co-operatives	15,000	—	15,000	—
D.4.—An Bord Glas—Grant-in-Aid for General Expenses	250,000	—	250,000	—
D.5.—Grant Scheme for Glass House Improvement				
<i>Original</i>	£200,000			
<i>Less Supplementary</i>	25,000			
	175,000	—	175,000	—
FOOD SUBSIDIES				
E.—Subsidies on Milk and Dairy Produce	2,000	1,075	925	—
OTHER SERVICES				
F.1.—Payment under Exchange Rate Guarantee on Loans for Agricultural Purposes				
<i>Original</i>	£1,000,000			
<i>Supplementary</i>	600,000			
	1,600,000	1,571,946	28,054	—
F.2.—Interest Subsidy Scheme for Farmers in Severe Financial Difficulty	100,000	—	100,000	—
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	138,000	168,965	—	30,965
H.1.—Córas Beostoic agus Feola — Grant-in-Aid for General Expenses	500,000	500,000	—	—
H.2.—Beef Classification Scheme	50,000	27,968	22,032	—
H.3.—Grant-in-Aid to the Racing Board for the refurbishment of Irish Race Courses	500,000	500,000	—	—
I.1.—International Co-operation	425,000	419,141	5,859	—

Vote 32

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
I.2.—Food and Agriculture Organisation—Contributions to Schemes	40,000	19,649	20,351	—
I.3.—Food Aid Convention under International Wheat Agreement (Grant-in-Aid) Account (Grant-in-Aid)	350,000	350,000	—	—
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	6,242	—	242
LAND COMMISSION SERVICES				
K.1.—Legal Expenses	10,000	21,809	—	11,809
K.2.—Statutory Contributions to Land Bond Fund	4,534,000	4,534,000	—	—
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	2,500,000	2,500,000	—	—
K.5.—Life Annuities (Land Act, 1965), Advances, Compensation, Additional Allowances and Auctioneers' Commission	4,000	5,045	—	1,045
K.6.—Promotion of Long Term Leasing of Land	1,000	—	1,000	—
K.7.—Gratuities to Ex-Employees	1,000	420	580	—
K.8.—Improvement of Estates, etc. ...	100,000	33,777	66,223	—
SCHEMES OPERATED IN IMPLEMENTATION OF EC REGULATIONS AND DIRECTIVES				
L.1.—Farm Improvement Programme, Farm Modernisation Scheme and Western Measures				
Original	£19,400,000			
Supplementary	8,000,000			
	27,400,000	27,119,247	280,753	—
L.2.—Life Annuities and Premiums — EC Directive No. 72/160	1,100,000	1,009,333	90,667	—
L.3.—Aids to Farmers in certain Less Favoured Areas				
Original	£57,200,000			
Less Supplementary	250,000			
	56,950,000	57,152,385	—	202,385

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
L.4.—Financing of the Common Agricultural Policy — Expenses in connection with Market Intervention and the Financing of other FEOGA (Guarantee) Section Measures ...	67,486,000	62,460,630	5,025,370	—
L.5.—Market Intervention Losses by Deficiency, Accident, etc. ...	500,000	1,172,147	—	672,147
L.6.—Grants for Marketing and Processing of Agricultural Products ...				
<i>Original</i> ...	£480,000			
<i>Less Supplementary</i> ...	140,000			
	340,000	174,233	165,767	—
L.7.—Special Premium on Exports of Beef to the United Kingdom ...				
<i>Original</i> ...	£19,000,000			
<i>Less Supplementary</i> ...	13,750,000			
	5,250,000	5,245,817	4,183	—
L.8.—Aids to Horticultural Producer Groups ...	75,000	27,722	47,278	—
L.9.—Scheme for Cessation of Milk Production ...	1,010,000	1,002,991	7,009	—
L.10.—Integrated rural development programme ...				
<i>Original</i> ...	£400,000			
<i>Supplementary</i> ...	180,000			
	580,000	555,984	24,016	—
L.11.—Set aside of Land ...				
<i>Original</i> ...	£1,000			
<i>Supplementary</i> ...	163,000			
	164,000	140,695	23,305	—
L.12.—Aids to Agricultural Income ...	1,000	—	1,000	—
L.13.—Extensification and conversion of production ...	1,000	—	1,000	—
GROSS TOTAL				
<i>Original</i> ...	£310,683,000			
<i>Supplementary</i> ...	7,665,000			
£	318,348,000	311,505,585	8,381,941	1,539,526
			Surplus of Gross Estimate over Expenditure £6,842,415	

Vote 32

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£ Estimated	£ Realised	£	£
<i>Deduct—</i>				
M.—Appropriations in Aid			Surplus of Appropriations in Aid realised £1,222,030	
Original £156,360,000				
Less Supplementary 18,445,000	137,915,000	139,137,030		
NET TOTAL			Total Surplus to be surrendered £8,064,445	
Original £154,323,000				
Supplementary 26,110,000	180,433,000	172,368,555		

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Agricultural levies collected under EC regulations and paid to the Exchequer	£12,600,588
Sale of land at Backweston	176,396
Malicious damage claim at Abbotstown	23,700
Sales of surplus furniture and equipment	397

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.3.—Energy and maintenance costs were lower than estimated.
- A.7.—An Bord Glas was not established as a statutory body and related expenditure was made from this subhead.
- A.8.—An additional report was commissioned by the Government after the estimate was prepared.
- B.1.—The excess was due to fewer staff taking early retirement than was anticipated and overtime necessitated by weekend operations.
- B.2.—The reduction was due to reduced activity because of less staff.
- B.4.—Saving was mainly due to less demand for early retirements and consequent pensions.
- C.3.—Compensation for outbreaks of Avian Influenza and other unexpected diseases caused this excess.
- D.1.—Extra equipment and protective clothing were required to deal with disease outbreaks.
- D.2.—Residual payments under this scheme are phasing out rapidly.
- D.3.—There were no applicants for grant aid.
- D.4.—The establishment of Bord Glas was delayed so payments could not be made from this heading.
- D.5.—Scheme commenced in August and no projects were completed in 1989, hence no payments were issued.
- E.—Residual payments on milk subsidies were less than anticipated.
- F.2.—No claims were received so no payments were issued.
- G.—The excess was due to completion of a redundancy claim at an earlier date than expected.
- H.2.—The purchase of labels was delayed which brought about this saving.
- I.2.—Negotiations on the most recent claim from FAO were not completed.
- I.4.—No claim was received and no payment issued.
- K.1.—Some long standing cases were settled in 1989 and claims for expenses were higher than expected.
- K.3.—No claims arose under this heading.
- K.5.—Higher property prices entailed increased charges.
- K.6.—There was no campaign of publicity so no payments were issued.
- K.7.—The number of gratuities claimed was less than anticipated.
- K.8.—Staff reductions caused a decrease in activity with a consequent reduction in costs.
- L.2.—A number of annuitants died during the year with a consequent reduction in payments.
- L.4.—There were less stocks put into intervention because of stronger demand, so less expenditure arose.
- L.5.—The disallowance of EC export refunds was greater than anticipated.
- L.6.—Projects were slow in completion and claims were delayed, with consequent savings.
- L.8.—Only one application was received hence the saving.
- L.11.—Work is only getting underway but is progressing.
- L.12.—Work under this heading is only getting underway.
- L.13.—Work under this heading is only getting underway.

APPROPRIATIONS IN AID

	Corres- ponding Debit Subhead	Estimated £	Realised £
1. Recoupment of salaries, etc., of officers on loan to outside bodies <i>Original</i> £98,000 <i>Supplementary</i> 510,000	A.1	608,000	727,199
2. Recoupment by EC of certain travelling expenses <i>Original</i> £457,000 <i>Supplementary</i> 90,000	A.4	547,000	551,795
3. Receipts from sale of plants etc., at National Botanic Gardens	B.1	18,000	18,400
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 <i>Original</i> £274,000 <i>Supplementary</i> 150,000	B.2 & C.3	424,000	501,698
5. Receipts from seed testing fees, certification fees, licensing fees, etc., and receipts from Backweston Farm	B.2 & C.3	1,120,000	853,329
6. Receipts from EC relating to agricultural, educational and advisory facilities under Western Package	B.4	50,000	28,362
7. Receipts from licences and from sale and leasing of livestock	C.1	123,000	140,610
8. Receipts from farmer contributions towards the cost of eradicating Bovine Disease <i>Original</i> £22,000,000 <i>Less Supplementary</i> 900,000	C.2	21,100,000	21,557,396
9. Receipts from fees in respect of poultry hatchery licences	D.1	13,000	8,695
10. Receipts under exchange rate guarantee on loans for agricultural purposes	F.1	1,000	5,013
11. Repayment of advances under Grain Storage (Loans) Act, 1951 etc.		12,000	11,118
12. Receipts from the resale of land purchased under the Farmers' Retirement Scheme <i>Original</i> £300,000 <i>Supplementary</i> 275,000	A.4	575,000	376,314
13. Fees and costs recovered	K.1	1,000	597
14. Surplus income of Rent and Interest Accounts ...	K.4	25,000	39,573
15. Excess Annuities, etc. <i>Original</i> £1,500,000 <i>Supplementary</i> 825,000		2,325,000	1,563,169

Vote 32

	Corres- ponding Debit Subhead	Estimated	Realised
		£	£
16. Contributions towards improvements expenditure...	K.8	30,000	48,125
17. Interest on bank deposits held by the Land Commission in connection with its operations ...		70,000	183,225
18. Receipts from EC under Farm Improvement Programme, Farm Modernisation Scheme, Western Measures and EC Interest Subsidy Scheme <i>Original</i> £9,980,000 <i>Supplementary</i> 9,580,000	L.1	19,560,000	19,528,431
19. Receipts from farm visits by staff in connection with Farm Improvement Programme	L.1.	300,000	551,323
20. Receipts from EC under Farmers' Retirement Scheme	L.2.	5,000	3,403
21. Receipts from EC under Scheme of Aids to Farmers in Less Favoured Areas... ..	L.3	28,270,000	27,552,997
22. Receipts from EC in respect of market intervention expenses and financing costs for other FEOGA (Guarantee) section measures <i>Original</i> £61,625,000 <i>Less Supplementary</i> 15,000,000	L.4	46,625,000	48,166,891
23. Receipts in respect of intervention stock losses, etc.	L.5	1,000	53,884
24. Receipts from forfeited deposits and securities under EC intervention, export refund, etc. arrange- ments <i>Original</i> £500,000 <i>Supplementary</i> 875,000		1,375,000	1,505,635
25. Receipts from the United Kingdom Government in respect of the special premiums on exports of beef to the United Kingdom <i>Original</i> £19,000,000 <i>Less Supplementary</i> 13,750,000	L.7	5,250,000	5,241,834
26. Receipts from EC under Programme of Special Measures for Ireland	J	—	—
27. Receipts from EC in respect of Integrated Rural Development Programme		160,000	194,326
28. Receipts from licences, inspection fees, etc. under Agricultural Produce (Fresh Meat) Acts and Pigs and Bacon Acts <i>Original</i> £7,005,000 <i>Less Supplementary</i> 1,100,000		5,905,000	6,283,549
29. Receipts from veterinary inspection fees for live exports		220,000	222,442
30. Receipts from fees for dairy premises inspection services		2,600,000	2,540,409

	Corresponding Debit Subhead	Estimated	Realised
		£	£
31. Receipts from fees for veterinary inspection services at poultry plants		380,000	396,117
32. Other Receipts		222,000	281,171
TOTAL			
	Original	£156,360,000	
	Less Supplementary	18,445,000	
		£137,915,000	£139,137,030

1. Refunds were received by the Department as many staff were regraded for PRSI and put into a category with lower payments.
4. The excess arose from increased charge rates for some services and from the selling off of stock.
5. Shortfall arose from reduced testing, reduced demand for rapeseed, reduction in stock sales and delayed arrival of grants.
6. A reduction in Teagasc's Capital Programme produced a pro rata reduction in EC receipts.
7. The increase was due to extra demand under some schemes and due to receipt of arrears not paid in previous years.
9. Reduction arose from delayed receipt of fees, which would normally be paid towards the end of the year.
10. Currency fluctuations were favourable.
11. The outstanding amount is being reduced.
12. Repayments expected in 1989 did not arrive until 1990.
13. Some matters were not resolved as soon as expected.
14. Receipts are difficult to anticipate for this category of income.
15. Repayment expected in 1989 did not arrive until 1990.
16. Properties sold brought in higher refunds for improvements than were anticipated.
17. Higher interest rates and an increase in moneys put on deposit gave rise to higher receipts
19. There is greatly increased activity on farmyard improvements, which generated higher receipts than anticipated for the increased number of farm visits.
20. With less claimants surviving there are less payments and less refunds.
22. With less usage of intervention, receipts were well down on last year but were somewhat higher than appeared likely in the autumn.
23. Receipts of £54,000 arose from a reappraisal of 85/86 Milk Super Levy.
24. More cases were concluded in 1989 than were anticipated with a consequent increase in receipts.
27. The service is developing with consequent increases in costs and receipts.
28. More arrears than expected were received very late in the year.
30. There are fewer participants and accordingly receipts are somewhat reduced.
31. Extra slaughtering gave rise to higher receipts from fees.
32. It is extremely difficult to forecast accurately the level of receipts in this category.

EXTRA REMUNERATION

The total amount of gratuities and allowances paid to the Department's veterinary staff, in respect of additional work at week-ends, was £174,564. One hundred and twenty officers received sums in excess of £400, ranging from £414 to £2,556.

The total amount paid to Agricultural Officers in respect of extra duties was £36,271. Thirty-three officers received sums in excess of £400, ranging from £434 to £2,043.

Officers of various grades were paid a total amount of £8,318 for the performance of higher duties. Four officers received sums in excess of £400, ranging from £409 to £1,988.

Three indoor foremen at Botanic Gardens received amounts ranging from £1,575 to £1,755. The total paid was £4,908.

Total allowances, amounting to £75,333, were paid to officers for attendances at certain meetings abroad. Sixty-nine officers received sums in excess of £400, ranging from £406 to £2,379.

Nine hundred and fifty employees received overtime payments amounting to a total of £2,321,305. Of these, 573 received sums in excess of £400, ranging from £408 to £18,868.

Officers of various grades received *ex-gratia* payments totalling £71,629 in connection with arbitration awards.

The total number of officers who received extra remuneration was 1,737 (One thousand, seven hundred and thirty-seven).

Vote 32

NOTES

This account includes expenditure of £26,310 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 £1,265 on gifts presented by the Minister mainly to counterparts in other countries (D.306/42/63).

This Account includes the following *ex-gratia* payments:—

£1,583 to Principals and Assistant Principal Officers employed by the Department (Subhead A.1. (E.157/14/86 of 12/12/88)).

£12,659 to 20 members of staff who moved to Dublin to undergo training prior to their decentralisation to Cavan Office (Subhead A.4. (E.105/1/88 of 13/3/89)).

£296 to one officer for extra duties involved while acting as an Executive Officer (Subhead A.1. (E.107/8/89 of 4/10/89)).

£616 to Professional Accountant (Subhead A.1. (E.166/18/84 of 15/12/88)).

£17,458 to Agricultural Inspectors employed by the Department (Subhead A.1. (E.166/18/84 of 15/12/88)).

£23,475 to Assistant Agricultural Inspectors employed by the Department (Subhead A.1. (E.107/40/69 of 6/12/88)).

£5,037 to Grade 1 Inspectors employed by the Department (Subhead A.1. (E.166/18/84 and E.166/19/84 of 15/12/88)).

£167 to eight persons for medical treatment undergone (Subhead A.4. (E.109/83/67 of 31/1/89)).

£32,486 to an employee for injuries sustained (Subhead A.4. (S.90/45/85 of 20/1/89 and 19/12/89)).

Lodgement of £24,685 in connection with court action following an accident (Subhead A.4. (S.90/43/85 of 9/4/89 and S.90/45/85 of 20/6/89)).

£2,100 arising from legal action following a road accident (Subhead A.4. (S.90/45/85 of 1/6/89)).

£900 arising from legal action following a road accident (Subhead A.4. (S.90/45/85 of 17/7/89)).

£750 arising from legal action following from an injury sustained while at work (Subhead A.4. (S.90/45/85 of 17/10/89)).

£79,625 arising from a claim that disease was contracted during the course of work (Subhead A.4. (S.90/45/85 of 29/5/89)).

£11,231 arising from a claim for injuries received (Subhead A.4. (S.90/45/85 of 28/4/89 and 2/10/89)).

£451 was paid to six stock owners where there was excessive bleeding of stock following ear tagging (Subhead A.4. (S.90/18/69 of 25/10/88)).

£650 was paid to a herd owner following the loss of a cow which had been dressed for warble infection (Subhead C.3. (D.306/30/163 of 26/7/89)).

£1,020 was paid to a flock owner following the slaughter of diseased sheep (Subhead C.3. (S.90/18/69 of 9/6/89)).

£149,356 was paid to eight flock owners following the slaughter of flocks infected with Avian Influenza (Subhead C.3. (Finance Approval of 21/12/89)).

£25,810 was paid to forty-eight herd owners under Bovine Tuberculosis and Brucellosis Eradication Scheme (Subhead C.2. (S.90/11/67 of 2/2/78)).

A sum of £115,800 was paid in partial settlement of a claim following the destruction of a potato crop to prevent possible disease spread (Subhead B.2 & A.4. (S.90/19/85 of 13/1/89 and 26/9/89)).

Land Bonds were redeemed on 3rd April, 1989 by the Minister of Finance in accordance with the terms of Section 7(4) of the Land Bond Act, 1934 as amended by Section 26 of the Finance Act, 1957.

Payments under Subhead K.2 — Statutory Contributions to the Land Bond Fund — continue to be made pending the dissolution of the Fund which will come into effect following the enactment of a Bill to be introduced by the Minister for Finance.

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	324,000
Coras Beostoic agus Feola	2,852

The following sums were written off:—

Reference	Amount £	
D.305/1/86	14,115	Arrears of annuities and loss on resale.
D.305/1/86	32,054	Arrears of annuities, loss on resale plus damages.
D.305/1/86	19,109	Arrears of rent.
S.90/12/81	140	Recoupment of premium for non marketing of milk.
S.90/12/81	278,000	Recoupment of grants paid to six Rural Home Economics Colleges.
S.90/8/76	245	Price of turkey poults.
S.90/8/76	340	Value of equipment stolen.
S.90/8/76	25	Laboratory Fees.
S.311/7/81	11,079	MCA's uncollectable from two persons.
D.305/1/86	2,725	Arrears of rent uncollectable from five persons.

M. DOWLING,
Accounting Officer.

DEPARTMENT OF AGRICULTURE AND FOOD,
30th 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 Statement 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, 1989

(Capital Amounts only)

	£
Advances under the Grain Storage (Loans) Act, 1951	22,623
Sundry purchases of bulls under special scheme for congested districts (maximum sum payable) (a)	1,964
	<u>£24,587</u>

(a) Reducible, if certain conditions are complied with, to £1,453.

WORLD FOOD PROGRAMME (GRANT-IN-AID) ACCOUNT

ACCOUNT OF THE RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1989

	£
Balance on 1st January, 1989	1,418
Grant-in-Aid (Subhead I.4.)	Nil
	<u>1,418</u>
Contribution to World Food Programme	Nil
Balance on 31st December, 1989	<u>£1,418</u>

Vote 32

FOOD AID CONVENTION UNDER INTERNATIONAL WHEAT AGREEMENT (GRANT-IN-AID) ACCOUNT

ACCOUNT OF THE RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1989

	£
Balance on 1st January, 1989...	963,095
Grant-in-Aid (Subhead 1.3.) ...	350,000
Other Receipts ...	235,882
	<hr/>
Expenditure ...	1,548,977
	1,012,292
	<hr/>
Balance on 31st December, 1989 ...	£536,685

BOVINE TUBERCULOSIS AND BRUCELLOSIS ERADICATION SCHEMES DEPOPULATION FUND (GRANT-IN-AID)

ACCOUNT OF THE RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1989

	£
Balance on 1st January, 1989...	60,095
Grant-in-Aid ...	Nil
Other Receipts ...	Nil
	<hr/>
	60,095
To Appropriations in Aid ...	60,090
	<hr/>
Balance on 31st December, 1989 ...	£5

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF THE RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1989

	£	£
Balance on 1st January, 1989...		162,415
Receipts from Vote 45 ...		1,206,965
Receipts from Department of Labour under the Redundancy Payments Act ...		60,086
		<hr/>
		1,429,466
Payments:—		
Departmental staff ...	233,222	
Teagasc ...	3,048,365	
	<hr/>	
		3,281,587
		<hr/>
Balance on 31st December, 1989 ...		1,852,121 (Dr.)

M. DOWLING
Accounting Officer.

DEPARTMENT OF AGRICULTURE AND FOOD,
30th April, 1990.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1989, 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 ...	6,138,000	5,904,624	233,376	—
A.2.—Superannuation and Pensions for Members of the Labour Court ...	69,000	124,226	—	55,226
A.3.—Consultancy Services	20,000	2,784	17,216	—
B.1.—Travelling and Incidental Expenses	882,000	828,095	53,905	—
B.2.—Office Machinery and other Office Supplies	330,000	243,691	86,309	—
B.3.—Office Premises Expenses	140,000	97,781	42,219	—
C.—Postal and Telecommunications Services	590,000	437,152	152,848	—
D.—Advertising and Publicity	65,000	44,609	20,391	—
E.—Commissions and Special Inquiries ...	20,000	11,663	8,337	—
F.—Subscriptions to International Organisations	267,000	260,254	6,746	—
G.—Research, including Manpower Surveys	75,000	64,750	10,250	—
H.—National Industrial Safety Organisation	29,000	29,000	—	—
I.—DÍON—Committee on Welfare Services Abroad—Grants for Emigrant Advisory Services	500,000	500,000	—	—
J.—Irish Management Institute — Grant for Training	387,000	387,000	—	—
K.—Grants for Trade Union Education and Advisory Services	701,000	701,000	—	—
L.—Trade Union Amalgamations	100,000	93,626	6,374	—
M.—College of Industrial Relations—General Expenses (Grant-in-Aid) ...	45,000	45,000	—	—
N.—Employment Equality Agency	325,000	325,000	—	—
TRAINING AND EMPLOYMENT				
(i) CERT				
O.—Council for Education, Recruitment and Training for the Hotel, Catering and Tourism Industries (CERT Limited) — Grant for Training... ..	2,426,000	2,666,000	—	240,000

Vote 33

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
(ii) FORAS ÁISEANNA SAOTHAIR (FAS)				
P.1.—Administration (Grant-in-Aid) ...	10,062,000	10,062,000	—	—
P.2.—Training (Grant-in-Aid)				
<i>Original</i>	£42,272,000			
<i>Supplementary</i>	3,896,000			
	46,168,000	46,168,000	—	—
P.3.—Capital Expenditure (Grant-in-Aid)	440,000	440,000	—	—
P.4.—Grant for the Social Employment Scheme				
<i>Original</i>	£40,060,000			
<i>Less Supplementary</i>	1,211,000			
	38,849,000	38,450,000	399,000	—
P.5.—Grant for the Work Experience Programme and the Employment Incentive Scheme	1,279,000	1,279,000	—	—
P.6.—Grant for Teamwork				
<i>Original</i>	£3,845,000			
<i>Less Supplementary</i>	1,484,000			
	2,361,000	2,361,000	—	—
P.7.—Grant for Enterprise Scheme				
<i>Original</i>	£4,633,000			
<i>Less Supplementary</i>	1,200,000			
	3,433,000	3,433,000	—	—
P.8.—Grant for Community Enterprise Programme and Graduate Placement Programmes	2,203,000	1,896,000	307,000	—
R.—National Authority for Occupational Safety and Health				
<i>Original</i>	Nil			
<i>Supplementary</i>	£1,000			
	£1,000	38,254	—	37,254
GROSS TOTAL				
<i>Original</i>	£117,903,000			
<i>Supplementary</i>	1,000			
<i>Do.</i>	1,000			
	£117,905,000	116,893,509	1,343,971	332,480
			Surplus of Gross Estimate over Expenditure £1,011,491	
	Estimated	Realised	Surplus of Appropriations in Aid realised £9,869	
Deduct—				
Q.—Appropriations in Aid	728,000	737,869		
NET TOTAL				
<i>Original</i>	£117,175,000			
<i>Supplementary</i>	1,000			
<i>Do.</i>	1,000			
	£117,177,000	116,155,640	Total Surplus to be surrendered £1,021,360	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Payment of a number of pensions and lump sums arose which had not been anticipated.
- A.3.—Consultancy services did not have to be engaged to the extent provided for.
- B.1.—Expenditure under home travel, incidental expenses and office maintenance and procurement did not arise to the extent provided for.
- B.2.—The implementation of a number of computerisation projects was delayed.
- B.3.—All major work on the Department's offices was cancelled due to the termination of the lease.
- C., D. and E.—Expenditure was less than expected.
- G.—A number of research projects provided for did not arise.
- L.—The total amount of claims which were paid 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.8.—Take-up under the Community Enterprise Scheme was lower than expected.
- R.—This was a token supplementary estimate to make provision for the establishment of the National Authority for Occupational Safety and Health.

Appropriations in Aid

	Estimated	Realised
	£	£
1. Receipts from the Redundancy Fund under Section 56 of the Redundancy Payments Act, 1967 (Appeals Tribunal)	115,000	87,079
2. Recoupment of salaries, etc. of officers on secondment.	23,000	37,592
3. Recoupment of certain travelling and subsistence expenses from the EC	90,000	89,272
4. Receipts from Work Permit fees	200,000	224,095
5. Miscellaneous	300,000	299,831
	<u>£728,000</u>	<u>£737,869</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 a decrease in activity, reduction in staff numbers and in travel/subsistence expenditure.
2. A secondment arose that was not anticipated.
4. More applications than expected were received.

EXTRA REMUNERATION

One hundred and twelve officers were paid a total of £90,395 in overtime. Of these, fifty-four earned amounts in excess of £400, ranging from £428 to £4,664.

Forty seven officers were paid a total of £16,147 for attendance at certain meetings abroad. Of these, fifteen officers received amounts in excess of £400, ranging from £415 to £1,209.

Thirty-one Clerical Assistants received a total of £13,315 for operating word processors. Five Clerical Officers received allowances totalling £5,184 as General Inspectors. Five Higher Executive Officers received a total of £9,726 as Industrial Relations Officers. Two Higher Executive Officers received a total of £4,261 as Equality Officers. One Assistant Principal, one Industrial Inspector and two Higher Executive Officers received £3,222 for performing higher duties. One Assistant Principal received £1,911 as head of the Equality Service of the Labour Court. One Messenger received a total of £740 for operating franking machines.

Ex-gratia lump sums totalling £5,531 were paid fifty officers of Assistant Principal and Principal Officer and analogous grades in respect of certain outstanding adjudication awards. Amounts paid varied from £4 to £308 (E.157/14/86).

Vote 33

NOTES

Ex-gratia payments totalling £191 ranging from £18 to £139 were made to three officers in respect of loss or damage to clothing or personal effects in the course of official duties (E.109/41/41).

An *ex-gratia* payment was made to one member of staff for a personal injury incurred while on duty totalling £312 (E.109/83/67).

The Account includes expenditure of £362 on gifts given by the Minister to visiting dignitaries.

In addition to the grants issued from the Vote, amounts of £9,000 and £820 respectively were issued to the Council for Education, Recruitment and Training for the Hotel, Catering and Tourism Industries (CERT Ltd.) and the Employment Equality Agency from the Vote for Increases in Remuneration and Pensions (No. 46).

In addition to the grant of £29,000 from the Vote the Department provided the National Industrial Safety Organisation (NISO) with the following services:

(i) Staff	— £41,589
(ii) Postage	— £ 9,414
(iii) Telephones	— £ 3,299
TOTAL	£54,302

Accommodation is provided in the Department's headquarters (Davitt House).

In addition to the grants and grants-in-aid from the Vote the following bodies under the aegis of the Department of Labour received European Social Fund aid in 1989 as shown below:

	£
FÁS	64,329,000
CERT Ltd.	1,905,453
Irish Management Institute	76,890

DETAILS OF EXPENDITURE ON COMMISSIONS AND SPECIAL INQUIRIES

Commission or Special Inquiry	Expenditure			
	Subheads		Total for year ended 31st December, 1989	Total to 31st December, 1989
	E.	A.1.		
	£	£	£	£
DÍON — Committee on Welfare Services Abroad	5,257	4,323	9,580	91,741
Interim Board for Occupational Safety and Health	3,034	—	3,034	24,916
Advisory Committee on Management Training	3,372	—	3,372	19,385
£	11,663	4,323	15,986	136,042

MICHAEL F. KEEGAN,
Accounting Officer.

DEPARTMENT OF LABOUR,
25th April, 1990.

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

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

STATEMENT OF RECEIPTS AND PAYMENTS OUT OF THE TRAINING AND EMPLOYMENT OF YOUNG PERSONS
(GRANT-IN-AID) FUND FOR THE YEAR ENDED 31ST DECEMBER, 1989

	£
Balance at 31st December, 1988	9,781
<i>Receipts:</i>	
Refunds	Nil
	9,781
<i>Payments:</i>	
Transferred to Department of Finance...	9,781
Balance at 31st December, 1989	Nil

MICHAEL F. KEEGAN,
Accounting Officer.

DEPARTMENT OF LABOUR,
25th April, 1990.

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, 1989 £	Total to 31st December, 1989 £
Received by the Minister for Labour	116,690,478	704,534,256
Paid by the Minister for Labour into the Exchequer	116,690,478	704,534,256

MICHAEL F. KEEGAN,
Accounting Officer.

DEPARTMENT OF LABOUR,
25th April, 1990.

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN YEAR ENDED 31ST DECEMBER, 1989

	£	£
Balance on 1st January, 1989	240,937 (Dr.)	
Receipts from Vote 45	1,609,149	1,368,212
<i>Payments:—</i>		
Departmental staff	763,739	
Foras Aiseanna Saothair	604,473	1,368,212
Balance on 31st December, 1989		Nil

MICHAEL F. KEEGAN,
Accounting Officer.

DEPARTMENT OF LABOUR,
25th April, 1990.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1989, 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 ...	7,652,000	7,765,284	—	113,284
A.2.—Consultancy Services	466,000	357,784	108,216	—
B.1.—Travelling and Incidental Expenses	808,000	1,010,217	—	202,217
B.2.—Office Machinery and other Office Supplies	487,000	620,430	—	133,430
B.3.—Office Premises Expenses	176,000	196,758	—	20,758
C.1.—Postal and Telecommunications Services	350,000	373,896	—	23,896
C.2.—Advertising and Publicity	90,000	71,649	18,351	—
D.—Subscriptions to International Organisations, etc.	3,111,000	2,993,958	117,042	—
E.1.—Shannon Free Airport Development Company Limited—Administration and General Expenses (Industrial Development) (Grant-in-Aid)	1,500,000	1,500,000	—	—
E.2.—Shannon Free Airport Development Company Limited—Grants to Industry (Grant-in-Aid)	3,500,000	3,250,000	250,000	—
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	14,100,000	13,807,544	292,456	—
G.1.—Córás Tráchtála — Administration and General Expenses (Grant-in-Aid)	20,800,000	20,800,000	—	—
G.2.—Córás Tráchtála — Market Entry and Development Scheme (Grant-in-Aid)	1,250,000	657,299	592,701	—
H.1.—EOLAS—Administration and General Expenses (Grant-in-Aid)	10,000,000	10,000,000	—	—
H.2.—EOLAS—Capital Expenditure (Grant-in-Aid)	1,000,000	1,000,000	—	—
I.—Kilkenny Design Workshops Ltd.—Administration and General Expenses (Grant-in-Aid)	1,000,000	1,000,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
J.1.—Industrial Development Authority—Administration and General Expenses (Grant-in-Aid)	13,600,000	13,600,000	—	—
J.2.—Industrial Development Authority—Grants to Industry (Grant-in-Aid) ...	108,850,000	108,775,000	75,000	—
J.3.—Industrial Development Authority—Building Operations (Grant-in-Aid)	3,500,000	3,500,000	—	—
K.—Irish Productivity Centre — Administration and General Expenses (Grant-in-Aid)	293,000	293,000	—	—
L.—Irish Goods Council—Administration and General Expenses (Grant-in-Aid)	1,650,000	1,650,000	—	—
M.—National Development Corporation Limited—Administration and General Expenses (Grant-in-Aid)	600,000	600,000	—	—
N.1.—National Micro-electronics Research Centre—Administration and General Expenses (Grant-in-Aid)	350,000	350,000	—	—
N.2.—National Micro-electronics Research Centre—Capital Expenditure (Grant-in-Aid)	450,000	450,000	—	—
O.1.—Export Guarantee Arrangements under the Insurance Act, 1953 (as amended)	1,237,000	1,237,912	—	912
O.2.—Credit Financing of certain Capital Goods Exports	180,000	112,361	67,639	—
P.—Commissions, Committees and Special Inquiries	8,000	5,321	2,679	—
Q.—Miscellaneous Payments	148,000	156,531	—	8,531
R.—Science and Technology Development Programme	12,198,000	12,017,105	180,895	—
GROSS TOTAL	£ 209,788,000	208,586,049	1,704,979	503,028
			Surplus of Gross Estimate over Expenditure £1,201,951	
			Surplus of Appropriations in Aid realised £460,183	
Deduct—				
S.—Appropriations in Aid	Estimated 7,774,000	Realised 8,234,183		
NET TOTAL	£ 202,014,000	200,351,866	Total Surplus to be surrendered £1,662,134	

Vote 34

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Fees (stamps) collected at Companies Registration Office	£2,710,501
Refund by Industrial Development Authority of unexpended moneys in respect of drawdowns for equity investments	97,000

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—A saving arose due to a number of consultancy assignments not being completed within the year and some not being commissioned to the extent anticipated.
- B.1.—Excess was due primarily to the level of travel required being greater than was anticipated.
- B.2.—Excess was due to a decision by the Department to continue to accelerate its computerisation programme.
- B.3.—Excess arose due to necessary maintenance and refurbishment of Departmental offices.
- C.1.—Excess arose due primarily to certain charges for earlier years being billed to the Department in 1989.
- C.2.—Saving arose due to curtailment of expenditure on publicity in the Office of the Director of Consumer Affairs and Fair Trade.
- E.2.—Saving arose due to a slowdown in the submission of claims by industrialists.
- G.2.—Saving arose due to a lower level of take-up of the Scheme by companies than initially envisaged by Córas Tráchtála when planning for 1989.
- O.2.—The saving was due to the convergence of the commercial and subsidised interest rates.
- P.—Saving arose due to fewer meetings of the Motor Insurance Advisory Board than anticipated.
- Q.—Excess arose due to expenditure on calibration of metrology equipment, formerly classified under subhead B.2, being reclassified under this subhead.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Contributions and fees payable under the Weights and Measures Acts, 1878 to 1961	215,000	88,864
2. Repayment of travel costs of certain journeys to the EC	280,000	329,856
3. Export Guarantee Premiums and Fees under the Insurance Act, 1953 (as amended)	2,625,000	2,645,706
4. Receipts under the Trade Marks Act, 1963 and Patents Act, 1964	3,464,000	3,732,217
5. Companies Registration Office	165,000	237,254
6. Fees for casual trading licences	85,000	87,310
7. Receipts from IDA in respect of repayable grants for industrial housing*	200,000	185,405
8. Fees under Market Entry and Development Scheme	700,000	860,251
9. Miscellaneous	40,000	67,320
TOTAL	£7,774,000	£8,234,183

*Capital service receipt.

- Deficit due to anticipated recoupment from the Department of Justice of the operating expenses of the Office of Weights and Measures not taking place.
- Attendances at EC meetings were higher than anticipated.
- The surplus was due to increased efficiency in the Patents Office arising from computerisation and other rationalisation.
- The surplus was due to (1) effectiveness of the computerisation programme and (2) payment from An Post, due in 1988, not being received until 1989.

7. Consequent on a capital repayment in 1988, the revised yearly repayment was estimated at £200,000. The actual repayment figure was slightly less than this.
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-seven officers were paid overtime. One hundred and twenty-one officers received sums varying from £410 to £4,939. The total amount paid in respect of overtime was £203,615 (of which £20,000 was recouped from Vote 35).

A total of one hundred and thirty-one officers received allowances in respect of duties as delegates at meetings abroad (mainly EC). Forty-four officers received sums in excess of £400, varying from £403 to £1,815. The total amount paid was £53,492.

NOTES

In addition to the grants-in-aid issued from the Vote, extra amounts totalling £224,208 were issued from the Vote for Increases in Remuneration and Pensions (No. 46) as follows:

	£
Shannon Free Airport Development Company Limited	49,983
Eolas	62,000
Industrial Development Authority	110,000
Irish Productivity Centre	1,225
Irish Goods Council	1,000

In accordance with an award to Principals and Assistant Principals and certain analogous grades, *ex-gratia* lump sums, amounts not exceeding £90, were paid to seventy-seven officers. The total amount paid was £5,845 (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).

In accordance with an award to grades linked for pay purposes to Principal and Assistant Principal, *ex-gratia* lump sums were paid to two officers. The total amount paid was £1,320 (E.107/6/88).

Ex-gratia payments totalling £72 were made to two officers in respect of personal property lost or damaged while on official duty (E.109/41/41).

Ex-gratia payments totalling £478 were made to seven officers in respect of travel and subsistence (S.213/45/88, E.105/5/86, E.105/17/83).

An overpayment of £332, considerable irrecoverable, was written off during 1989 (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, 1989

Commission, Committee or Special Inquiry	Year of Appointment	Total Expenditure to 31st December, 1989
		£
Motor Insurance Advisory Board	1985	29,730

DEPARTMENT OF INDUSTRY AND COMMERCE,
30th April, 1990.

JOHN DONLON,
Accounting Officer.

Vote 34

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

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

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN YEAR ENDED 31ST DECEMBER, 1989

	£	£
Balance on 1st January, 1989		1,124,048 (<i>Dr.</i>)
Receipts:—		
Vote 45	1,442,962	
Redundancy Fund	1,798	
Refund from Industrial Development Authority	555	
Departmental Staff	132	
	<hr/>	1,445,447
		<hr/>
		321,399
Payments:—		
Córas Tráchtála	117,076	
Eolas	54,628	
Kilkenny Design Workshops Ltd.	93,001	
Irish Productivity Centre	32,645	
Departmental Staff	19,674	
	<hr/>	317,024
		<hr/>
Balance on 31st December, 1989		£4,375

JOHN DONLON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
26th April, 1990.

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

	£
Balance on 1st January, 1989	Nil
Receipts from the Employment Guarantee Fund	28,248
	<hr/>
	28,248
Payments on behalf of Sectoral Development Committee	28,248
	<hr/>
Balance on 31st December, 1989	Nil

JOHN DONLON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
10th April, 1990.

TOURISM AND TRANSPORT

Vote 35

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1989, 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	19,305,000	19,177,967	127,033	—
A.2.—Consultancy Services	190,000	72,281	117,719	—
A.3.—Travelling and Incidental Expenses	900,000	994,456	—	94,456
A.4.—Office Machinery and other Office Supplies	688,000	540,199	147,801	—
A.5.—Office Premises Expenses	234,000	276,735	—	42,735
A.6.—Postal and Telecommunications Services				
<i>Original</i> £1,318,000				
<i>Supplementary</i> 50,000				
	1,368,000	1,394,494	—	26,494
A.7.—Subscriptions to International Organisations				
<i>Original</i> £900,000				
<i>Supplementary</i> 300,000				
	1,200,000	1,192,597	7,403	—
A.8.—Equipment, Stores and Maintenance	829,000	406,188	422,812	—
TOURISM				
B.1.—Bord Fáilte Éireann—Grants under Section 2 of the Tourist Traffic Act, 1961 (Grants-in-Aid)				
<i>Original</i> £18,477,000				
<i>Supplementary</i> 3,000,000				
	21,477,000	21,477,000	—	—
B.2.—Bord Fáilte Éireann — Tourism Development Works (Grant-in-Aid)	500,000	500,000	—	—
B.3.—Currency Exchange Loss on certain Industrial Credit Corporation plc foreign borrowing for Tourism Development	1,050,000	1,007,304	42,696	—
B.4.—Shannon Free Airport Development Company Limited. — Administration and General Expenses (Tourism/Traffic Development) (Grant-in-Aid)	1,541,000	1,540,547	453	—

Vote 35

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
ROAD AND RAIL TRANSPORT				
C.1.—Grants to Córas Iompair Éireann ...	109,884,000	109,854,482	29,518	—
C.2.—Córas Iompair Éireann—Redundancy Compensation	68,000	62,382	5,618	—
C.3.—Traffic Management Schemes ...	174,000	177,909	—	3,909
C.4.—Pension payments and winding up expenses in respect of the Dublin Transport Authority	11,000	9,767	1,233	—
CIVIL AVIATION				
D.1.—Acquisition of Land, Buildings, etc., at State Airports	50,000	17,819	32,181	—
D.2.—Constructional works at State Airports, including furnishing of Buildings	1,000	—	1,000	—
D.3.—Rent on lands, etc., at State Airports	2,000	422	1,578	—
D.4.—Grant to Aer Rianta cpt for payment to the Irish Airlines (General Employees) Superannuation Fund ...	20,000	—	20,000	—
D.5.—Electronic Equipment for Air Navigation Services Office	6,000,000	6,051,880	—	51,880
D.6.—Transport of Staff	55,000	24,235	30,765	—
D.7.—Grants towards the cost of Regional/Local Airports Development ... Original £2,000,000 Supplementary 13,000	2,013,000	1,880,989	132,011	—
D.8.—Regional/Local Air Services	56,000	8,616	47,384	—
D.9.—Expenses under the Transport (Tour Operators and Travel Agents) Act, 1982	7,000	10,484	—	3,484
D.10.—Insurance Premium for Air Navigation Services	205,000	152,536	52,464	—
SEA FERRIES				
E.—Financial assistance (Grant and Loan) towards the provision of a ferry service between Cork and Swansea ...	1,000,000	—	1,000,000	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GROSS TOTAL				
Original £165,465,000				
Supplementary 3,363,000	£			
	168,828,000	166,831,289	2,219,669	222,958
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £1,996,711	
Deduct—				
F.—Appropriations in Aid				
Original £31,782,000				
Supplementary 3,362,000				
	35,144,000	42,257,125		
			Surplus of Appropriations in Aid realised £7,113,125	
NET TOTAL				
Original £133,683,000				
Supplementary 1,000	£			
	133,684,000	124,574,164		
			Total Surplus to be surrendered £9,109,836	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Conscience money	£
	20

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—The saving arose because proposed expenditure on two Information Technology consultancies was deferred.
- A.3.—The excess was due to (a) increases in the rates of travelling and subsistence not originally provided for, (b) large transfer costs to fill vacancies created by early retirement in the Meteorological Service and (c) increased cost of foreign publications.
- A.4.—The saving was due to (a) the deferment of the acquisition of some computer equipment and (b) costs of computer maintenance being less than anticipated.
- A.5.—The excess was due to additional unforeseen furniture requirements arising.
- A.8.—The saving arose because (a) the cost of replacement telephone systems at Kildare St. and Setanta Centre was considerably less than anticipated and (b) the purchase of a weather radar system was deferred.
- 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.1.—The saving arose because agreement was not reached on the acquisition of a number of plots of land for airport development purposes during the year.
- D.2.—Token provision was not required.
- D.3.—The saving was due to a reduction in the number of rent payments, the Department having acquired a number of these sites for airport development.
- D.4.—The saving arose because none of the Department's employees who may yet transfer to Aer Rianta did so in 1989 and no additional credits were made in respect of persons who have already transferred to the Company.

Vote 35

D.6.—The saving arose because of a fall in demand for bus tickets.

D.7.—The saving arose because work at one of the regional airports provided for in the Development Plan for Regional Airports was not completed before the end of the year.

D.8.—The saving arose because the air service in respect of which a subsidy had been paid was discontinued in November, 1988; a small payment was made in respect of 1988.

D.9.—The excess arose as it was necessary to avail of the services of the Consultant Accountant to a greater extent than anticipated because of a sharp deterioration in the financial performances of many tour operators and travel agents.

D.10.—The saving was due to favourable terms being negotiated on renewal of the premium.

E.—The saving arose because the Company did not operate a ferry service in 1989.

APPROPRIATIONS IN AID			Estimated	Realised
			£	£
1. Fees under the Air Navigation and Transport Acts, 1936 to 1986 ...			560,000	899,402
2. Surplus on Aer Rianta c/p Operating Accounts, Dublin, Shannon and Cork Airports including passenger load fees at Airports ...			11,500,000	13,191,153
3. En-route facility charges ...	Original	£14,000,000		
	Supplementary	3,362,000		
			17,362,000	22,247,088
4. Shanwick Communications charges ...			4,500,000	5,075,406
5. Recoupment for Seconded Staff ...			45,000	38,781
6. Road Transport Licences ...			269,000	256,995
7. Receipts for transport of staff... ..			27,000	8,078
8. Receipts for data provided by the Meteorological Service... ..			120,000	171,079
9. Recoupment from the EC of air fares in respect of official travel			13,000	22,896
10. Recoupment of operating costs of Mount Gabriel Radar Station ...			112,000	147,317
11. Repayment of loan in respect of Cork-Swansea ferry service ...			500,000	—
12. Miscellaneous Receipts ...			136,000	198,930
TOTAL	Original	£31,782,000		
	Supplementary	3,362,000		
			£35,144,000	£42,257,125

1. Receipts were greater than estimated due to a significant increase in the demand for services.

2. The surplus arose because a large payment due in the previous year was not received until 1989.

3. The surplus arose because (a) a payment due in the previous year was not received until 1989 and (b) traffic levels were higher than anticipated.

4. The surplus arose because revenue expected in the previous year was received in 1989.

5. The shortfall was due to a change in accounting procedures.

7. The shortfall was due to a fall in demand for bus tickets.

8. The surplus arose from increases in revenue following the conclusion, in 1988, of agreements with Telecom Éireann, RTE and Aer Lingus.

9. Representation at EC meetings by officials of the Department was greater than anticipated.
10. The surplus arose as the U.K. Civil Aviation Authority (CAA) continued taking a service from the station after September, 1988, when the service to the CAA was expected to cease.
11. No repayable loan was made to Swansea-Cork Ferries Ltd.
12. The surplus arose from the recoupment of (a) the cost of air traffic control services provided to Connaught Regional Airport and (b) administration costs arising from a number of travel trade collapses which occurred in 1989.

EXTRA REMUNERATION

A total of £15,175 was paid to fifty officers in respect of attendance at meetings abroad. Of this total ten officers received sums varying from £500 to £1,719.

Three hundred and twenty-one officers received sums in respect of overtime. Two hundred and sixty officers received amounts varying from £401 to £10,939. The total amount paid in overtime was £625,241 of which £20,000 was in respect of typing, messenger and cleaning services provided by the Department of Industry and Commerce.

NOTES

The account includes expenditure of £1,225 in respect of remuneration of a Senior Meteorologist for performance of rostered duties during 1988 (E.109/65/70 dated 7th March, 1989).

Subhead D.6. includes expenditure on subsidised transport of Immigration Officials (£570) and Customs and Excise Staff (£4,534).

Ex-gratia payments totalling £53 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 £30 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 £37,874 were paid to seventy-six officers of grades which have agreed automatic pay links with Assistant Principal and Principal Officer grades. Amounts paid varied from £24 to £660 (E.107/6/88 dated 17th November, 1989).

A payment in settlement of a damages claim amounting to £25,750 was made to an officer arising out of an accident while on duty (S.105/4/59 dated 2nd February, 1989).

An *ex-gratia* payment of £2,000 was made to an Assistant Principal in respect of extra attendance (Department of Finance sanction dated 14th December, 1989).

A sum of £639 in legal costs was paid to an officer arising out of an accident while on duty (S.105/4/59 dated 23rd November, 1989).

An amount of £15 (aeronautical expenses) was written off as a bad debt (Department of Finance sanction dated 30th June, 1989).

In addition to the grants-in-aid issued from the Vote, an extra amount of £69,000 was issued to Bord Fáilte and £17,000 to Shannon Free Airport Development Company from the Vote for Increases in Remuneration and Pensions (No. 46).

D. O'MAHONY,
Accounting Officer.

DEPARTMENT OF TOURISM AND TRANSPORT,
30th April, 1990.

Vote 35

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, 1989

	£	£
Balance on 31st December, 1988		323,080
Receipts:—		
From Vote 45	28,787	
From Bord Fáilte	74,557	
By deductions from lump sums... ..	16	
		<u>103,360</u>
		426,440
Payments:—		
To Departmental staff	1,264	
To Bord Fáilte	350,603	
To Department of Finance	74,573	
		<u>426,440</u>
Balance on 31st December, 1989		Nil

D. O'MAHONY,
Accounting Officer.

DEPARTMENT OF TOURISM AND TRANSPORT,
30th April, 1990.

STATE AIRPORTS

STATEMENT OF EXPENDITURE AND REVENUE FOR THE YEAR ENDED 31ST DECEMBER, 1989

1988				1989				
Total	Shannon	Dublin	Cork	EXPENDITURE	Total	Shannon	Dublin	Cork
1. AIR NAVIGATION SERVICES:								
AIR TRAFFIC CONTROL:								
£000	£000	£000	£000	Salaries, Wages and Superannuation ...	£000	£000	£000	£000
6,064	3,316	2,145	603	Other Costs ...	5,224	2,860	1,897	467
273	77	157	39	METEOROLOGICAL SERVICES:	327	116	155	56
2,076	909	791	376	Salaries, Wages and Superannuation ...	1,830	963	587	280
300	98	158	44	Other Costs ...	281	79	160	42
RADIO SERVICE:								
6,388	4,755	1,049	584	Salaries, Wages and Superannuation ...	6,177	4,552	1,054	571
330	225	81	24	Maintenance of Radio Stations ...	381	241	114	26
366	117	198	51	Other Costs ...	474	159	231	84
2. AIRPORT MANAGEMENT ADMINISTRATION:								
4,865	1,704	2,725	436	Salaries, Wages and Superannuation ...	5,770	1,267	3,982	521
6,721	2,014	3,655	1,052	SECURITY FORCE:	7,353	2,217	4,023	1,113
5,274	1,921	3,019	334	Salaries, Wages and Superannuation ...	5,594	2,070	3,194	330
3,690	1,087	2,303	300	MAINTENANCE OF FIELD AND BUILDINGS:	4,392	1,626	2,434	332
203	—	191	12	Other Maintenance Costs ...	191	—	170	21
15,316	5,913	8,421	982	Rates ...	21,027	9,434	10,112	1,481
520	520	—	—	Other Costs ...	875	875	—	—
3. CONTRIBUTION TO EUROCONTROL ...								
£ 52,386	22,656	24,893	4,837	TOTAL EXPENDITURE ...	59,896	26,459	28,113	5,324

Vote 35

ACCOUNT of the sum expended, in the year ended 31st December, 1989, 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 ...	961,000	843,274	117,726	—
A.2.—Consultancy Services	11,000	—	11,000	—
A.3.—Commissions and Special Inquiries...	10,000	784	9,216	—
B.1.—Travelling and Incidental Expenses...	227,000	180,190	46,810	—
B.2.—Office Machinery and other Office Supplies	96,000	52,865	43,135	—
B.3.—Office Premises Expenses	49,000	36,716	12,284	—
B.4.—Postal and Telecommunications Services	35,000	44,035	—	9,035
C.1.—Equipment, Stores and Maintenance	124,000	172,659	—	48,659
C.2.—Payments arising from approval of Telecommunications Terminal Equipment	10,000	—	10,000	—
D.1.—Grant to Radio Telefís Éireann from Broadcasting Licence Fees (Grant-in-Aid)	45,513,000	45,378,294	134,706	—
D.2.—Grant to Radio Telefís Éireann from Relay Licence Fees (Grant-in-Aid) ...	630,000	630,000	—	—
D.3.—Independent Radio and Television Commission—Administration and General Expenses (Grant-in-Aid) ...	349,000	349,000	—	—
E.—Payment to An Post for collection of Broadcasting Licence Fees	5,500,000	5,500,000	—	—
F.—Subscriptions to International Organisations	250,000	303,588	—	53,588
G.—Liabilities arising from the re-organisation of the Postal and Telecommunications Services	1,000	1,070	—	70
GROSS TOTAL	£ 53,766,000	53,492,475	384,877	111,352
			Surplus of Gross Estimate over Expenditure £273,525	

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£ Estimated	£ Realised	£	£
<i>Deduct—</i>			Surplus of Appropriations in Aid realised	
H.—Appropriations in Aid	52,234,000	52,765,677	£531,677	
			Total Surplus to be surrendered	
NET TOTAL	£ 1,532,000	726,798	£851,202	

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 expected expenditure on consultancy services not being undertaken due to staff shortages.
- 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 saving was due to expenditure on attendance at international meetings and on internal travel associated with radio frequency management being less 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 excess was due to the need to purchase specialist radio monitoring equipment.
- C.2.—Expenditure under this subhead is in respect of the expected agency costs of developing type approval specifications on behalf of the Department. Development work in 1989 did not involve any payment to outside agencies.
- F.—The excess was due to additional subscriptions to international organisations.
- G.—The excess arose because, due to the nature of the subhead, accurate forecasting of the expenditure is not possible.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Recoupment from the EC of air fares in respect of official travel. ...	32,000	21,833
2. Wireless Examination Fees and Transmitting Permits	400,000	350,560
3. Receipts from Broadcasting and Relay Licence Fees	51,004,000	50,951,517
4. Telecommunication Licence Fees	181,000	46,275
5. Miscellaneous receipts	557,000	1,220,092
6. Receipts from MMDS operators	60,000	175,400
	<u>£52,234,000</u>	<u>£52,765,677</u>

Vote 36

1. Representations at EC meetings by officials of the Department were less than anticipated.
2. & 4. The shortfall arose because fees due in 1989 were not received until 1990.
5. The surplus arose because a greater number of leases were re-negotiated than had been anticipated.
6. The surplus arose because more licences were issued than had been anticipated when the estimate was prepared.

EXTRA REMUNERATION

A total of £10,518 was paid to fifteen officers in respect of attendance at meetings abroad. Of this total, seven officers received sums varying from £543 to £2,175.

Five officers received sums in respect of overtime. Four officers received amounts varying from £764 to £1,578. The total amount paid in overtime was £4,409.

NOTES

An *ex-gratia* payment of £5 was made to an officer in respect of damage to clothing in the course of official duties (DPS 3/77).

Ex-gratia payments totalling £540 were made to licencees of mobile communication radio systems in respect of costs incurred in changeover to new channels (DFS dated 26th July, 1989).

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS, COMMITTEES AND SPECIAL INQUIRIES ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1989

Commission, Committee or Special Inquiry	Year of Appointment	Total Expenditure to 31st December, 1989
Broadcasting Complaints Commission	1977	£ £12,173

B. McDONAGH,
Accounting Officer.

DEPARTMENT OF COMMUNICATIONS,
30th April, 1990.

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.

DEFENCE

Vote 37

ACCOUNT of the sum expended, in the year ended 31st December, 1989, 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 and for the pay and expenses of the Defence Forces.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Office of the Minister for Defence: Salaries, Wages and Allowances ...	5,841,000	5,752,203	88,797	—
A.2.—Consultancy Services	50,000	93,626	—	43,626
B.—Permanent Defence Force: Pay	169,430,000	168,646,546	783,454	—
C.—Permanent Defence Force: Allowances	20,225,000	20,053,860	171,140	—
D.—Reserve Defence Force: Pay, etc. ...	5,150,000	3,921,444	1,228,556	—
E.—Chaplains and Officiating Clergymen: Pay and Allowances	400,000	405,524	—	5,524
F.—Civilians attached to Units: Pay, etc...	16,500,000	16,964,031	—	464,031
G.—Civil Defence	1,765,000	2,158,072	—	393,072
H.—Defensive Equipment	7,500,000	6,896,688	603,312	—
I.—Medicines and Instruments	430,000	681,343	—	251,343
J.—Mechanical Transport	3,120,000	3,060,708	59,292	—
K.—Provisions	2,730,000	2,432,313	297,687	—
L.—Petrol, Fuel Oils, etc.	3,710,000	3,967,097	—	257,097
M.—Clothing	3,015,000	3,036,181	—	21,181
N.—Animals, Forage, etc.	160,000	223,391	—	63,391
O.1.—General Stores	1,305,000	1,654,261	—	349,261
O.2.—Aircraft	5,690,000	5,170,350	519,650	—
P.—Ships and Naval Stores	2,665,000	3,623,418	—	958,418
Q.—Engineer Stores	315,000	221,092	93,908	—
R.—Solid Fuel, Electricity, Gas and Water	4,900,000	4,443,101	456,899	—
S.—Buildings	9,800,000	7,772,416	2,027,584	—
T.—Barrack Services	1,080,000	1,231,577	—	151,577
U.—Transportation, etc.	1,272,000	1,322,911	—	50,911
V.—Expenses of Equitation Teams at Horse Shows	90,000	100,450	—	10,450
W.—Travelling and Incidental Expenses...	980,000	1,408,149	—	428,149

Vote 37

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
X.—Postal and Telecommunications Services	2,820,000	3,264,464	—	444,464
Y.—Military Educational Courses and Visits	340,000	333,910	6,090	—
AA.—Compensation	1,800,000	2,615,780	—	815,780
BB.—Lands	220,000	129,510	90,490	—
CC.—Office Premises Expenses	711,000	729,047	—	18,047
DD.—Office Machinery and other Office Supplies	900,000	1,026,171	—	126,171
GROSS TOTAL	£ 274,914,000	273,339,634	6,426,859	4,852,493
			Surplus of Gross Estimate over Expenditure £1,574,366	
			Deficiency in Appropriations in Aid realised £827,970	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>		
Z.—Appropriations in Aid	10,427,000	9,599,030		
NET TOTAL	£ 264,487,000	263,740,604	Net Surplus to be surrendered £746,396	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—The excess is due to requirements for consultants being greater than anticipated.
- D.—The saving is due to the winding up of the employment of FCA personnel on full time security duties.
- G.—The excess is due to the need to maintain current year grant aid funding to local authorities.
- H.—The saving is due to deliveries of ammunition and equipment being slower than anticipated.
- I.—The excess is due to expenditure on drugs and equipment being higher than anticipated.
- K.—It is difficult to forecast accurately expenditure under this subhead due to strength variations and fluctuating prices.
- L.—The excess is due to increased expenditure on petrol and diesel fuel.
- N.—The excess is due to increased expenditure on the purchase of horses.
- O.1.—The excess is due to increased expenditure on communications equipment and to the early delivery of other equipment.
- O.2.—The saving is due to deliveries of spares and equipment being slower than anticipated.
- P.—The excess is due to expenditure on spares and maintenance of vessels being greater than anticipated.
- Q.—The saving is due to late deliveries of equipment.
- R.—The saving is due to reduction in costs and to lower consumption due to favourable weather conditions.
- S.—The saving is due to progress on design work and on projects being slower than anticipated.
- T.—The excess is due to the early delivery of some goods.

V.—The excess is due to the costs of attendance at foreign shows being greater than anticipated.

W.—The excess is mainly due to greater than anticipated expenditure on hospital treatment, army canteen board subvention, university fees and expenses of dependents of personnel serving with missions of the United Nations.

X.—The excess is due to expenditure being greater than anticipated.

AA.—The excess is due to the amounts awarded in compensation being higher than anticipated. It is difficult to forecast accurately expenditure under this heading.

BB.—The saving is due to a purchase of land not materialising and rentals being less than expected.

DD.—The excess is due to expenditure relating to decentralisation and the maintenance and replacement of office machinery being greater than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Lands and Premises:		
(a) <i>Revenue</i>	£130,000	
(b) <i>Sales</i>	£25,000	
	155,000	1,010,929
2. Sale of surplus stores and unserviceable clothing..	60,000	115,843
3. Sale of hides and offals	30,000	11,756
4. Receipts from issues on repayment:—		
(a) <i>Supplies</i>	340,000	254,704
(b) <i>Stores</i>	15,000	4,031
(c) <i>Clothing</i>	80,000	59,678
(d) <i>Electricity, gas and solid fuel</i>	90,000	74,780
(e) <i>Travel warrants</i>	30,000	16,561
5. Revenue from bands	16,000	8,899
6. Receipts on discharge by purchase...	100,000	189,937
7. Receipts for Barrack Services...	60,000	58,087
8. Show Prizes	10,000	20,456
9. Refunds in respect of services of seconded Officers	85,000	86,656
10. Receipts from United Nations in respect of overseas allowances, stores, etc.	5,477,000	5,259,078
11. Recoupment of costs incurred in connection with oil incidents...	118,000	8,665
12. Receipts from occupation of official quarters	876,000	700,942
13. Receipts from rations on repayment	1,749,000	1,488,084
14. Receipts from the EC in respect of fishery protection costs	1,000,000	—
15. Miscellaneous	136,000	229,944
TOTAL	£10,427,000	£9,599,030

1. (a) The surplus is due to revenue from lettings being greater than expected.

(b) The surplus arises from acceleration of sales of property including married quarters.

2. It is difficult to forecast accurately receipts under this heading.

3. The shortfall is due to the closure of the Curragh abattoir.

Vote 37

- 4-6. It is difficult to forecast accurately receipts under these headings.
8. It is difficult to forecast accurately receipts under this heading.
11. The shortfall is due to the fact that a claim by this Department was not finalised.
12. The shortfall is due to a reduction in the number of personnel in occupation of official quarters.
13. The shortfall is due to a reduction in the number of personnel who availed of rations on repayment.
14. The shortfall is due to the fact that anticipated recoupment of expenditure from the EC in respect of the Fishery Protection Information System was not received in 1989.
15. It is difficult to forecast accurately receipts under this heading.

LOSSES STATEMENT

	£
1. Thirty-five cases of damage to military vehicles in which negligence on the part of military personnel was proven resulted in a gross loss of £13,345 of which £103 was recovered (S.4/11/62)	13,242
2. Two cases of malicious damage to military property resulted in a loss of £112 (S.4/11/62)	112
3. Thirty-four cases of theft resulted in a loss of £2,731 of which £10 was recovered (S.4/34/49 and S.4/11/62)	2,721
4. Eighty-six cases of damage to military vehicles, in which negligence on the part of military personnel was not proven resulted in a gross loss of £23,595 of which £505 was recovered (S.4/11/62)	23,090
5. Nine cases involving loss or damage to stores for which negligence could not be attributed to any person (S.4/34/49, S.4/25/56 and S.4/11/62)	521
6. One case of damage to military property for which negligence could not be attributed to any person (S.4/11/62)	420
7. Four cases of loss of military equipment not due to negligence on the part of military personnel (S.4/11/62, S.4/34/49 and S.4/25/56)	6,509
8. Irrecoverable debit balances in the Soldiers Pay Account (S.4/11/62)	1,734
9. Irrecoverable debit balance in the pay account of a former civilian employee (S.4/11/62)	359
10. Irrecoverable debit balances in the pay accounts of former civilian employees not in receipt of pensions and of deceased employees (S.4/34/49)	5,557
11. Adjustments to the amounts due from civilian employees in respect of certain absences (S.4/34/49)	17,180
12. Value of clothing found to be deficient on discharge and desertion of members of the Defence Forces (S.4/11/62)	2,002
13. Losses arising from the failure of non-effective and discharged members of An Fórsa Cosanta Áitiúil and Slua Muirí to surrender articles of clothing and equipment (S.4/25/56)	1,474

EXTRA REMUNERATION

Four military officers received allowances of £911, £1,149, £1,449 and £1,449, respectively, from Vote 1 for performing duties as Aides-de-Camp to the President.

One military officer received an allowance of £1,096 from Vote 3 for performing duties as Aide-de-Camp to An Taoiseach.

One hundred and seventy members of the staff received amounts varying from £401 to £8,442 in respect of overtime. Overtime was paid to a total of three hundred and one officers at a cost of £221,688.

NOTES

This account includes the sum of £22,448 in respect of pay and allowances of military officers on loan to Dept. of Justice for varying periods.

This account includes the sum of £75,320 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).

This account includes the sum of £23,751 in respect of pay and allowances of a military officer on loan to the Army Pensions Board (S.4/30/40 and S.4/11/58).

This account includes the sum of £635,023 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 £1,595,797 in respect of pay and allowances of military officers on loan to the United Nations for varying periods (S.4/16/58).

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 1989 without payment.

Air Corps helicopters were provided to Health Boards for ambulance missions, without payment (S.72/7/75).

Ammunition to the value of £106 was issued to the Garda Authorities during 1989 (S.4/34/49).

Aerial photographs, to the value of £50 were supplied to the Ordnance Survey Office, free of charge during 1989 (S.8/45/31).

Facilities were made available free of charge to the Eastern Health Board for the training of ambulance personnel.

Institutional Services were afforded to soldiers and their dependants in military hospitals without charge to Health Boards (S.72/7/75).

Assistance was rendered to the Department of Energy and Forest Service in the training of foresters (S.4/77/43).

Two cases of defaulting contractors resulted in additional costs of £4,832 (S.4/7/85).

Stocktaking deficiencies resulted in a write-off of £13,000 (S.4/34/49).

Thirty-one ration packs were donated during the R.T.E. telethon to the value of £233.

Clerical errors in tenders resulted in amending existing orders at an extra cost of £392 (S.9/13/39 and S.9/4/52).

Ex-gratia lump sums totalling £2,608 were paid to twenty-seven officers of Assistant Principal and Principal Officer and analogous grades in respect of certain outstanding adjudication awards. Amounts paid varied from £7 to £308 (E.157/14/86).

Following the conversion of the central heating system in the headquarters of the Department, from solid fuel to natural gas, a quantity of baled turf briquettes to a value of approximately £1,000, which were surplus to requirements, were transferred to the Defence Forces Benevolent Fund without charge.

NATIONAL LOTTERY SUSPENSE ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1989

	£
Receipts from Fund for distribution of surplus of National Lottery (Grant-in-Aid)	
Account (Vote 7)	620,000
Payments (see Schedule)	620,000
Balance at 31st December, 1989	Nil

SCHEDULE OF PAYMENTS FROM THE NATIONAL LOTTERY SUSPENSE ACCOUNT

	£
Irish Red Cross Society	320,000
Coiste an Asgard	300,000
	<u>£620,000</u>

G. T. Ó SCOLÁÍ,
Oifigeach Cuntasiochta.

AN ROINN COSANTA,
31 Iúil, 1990.

Vote 37

COISTE AN ASGARD (GRANT-IN-AID) ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS FOR YEAR ENDED 31ST DECEMBER, 1989

	£
Balance on 1st January, 1989...	47,566
Receipts from Fund for distribution of surplus of National Lottery (Grant-in-Aid) Account (Vote 7) ...	300,000
Cruise Fees ...	64,974
Other Receipts ...	1,124
	<u>413,664</u>
Expenditure, 1989 ...	311,849
Balance on 31st December, 1989 ...	<u>£101,815</u>

Coiste an Asgard also has on deposit an amount of £17,958 arising from a donation, plus accrued interest, from the trustees of Nelson Pillar.

IRISH RED CROSS ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1989.

	£
Receipts from Fund for distribution of surplus of National Lottery (Grant-in-Aid) Account (Vote 7)...	320,000
Expenditure ...	319,924
Balance on 31st December, 1989 ...	<u>76</u>

G. T. Ó SCOLAÍ,
Oifigeach Cuntasíochta.

ROINN COSANTA,
25 Aibreán, 1990.

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.

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

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1989

	£
Balance on 1st January, 1989 ...	Nil
Receipts from Vote 45 ...	16,327
Payments ...	16,327
Balance on 31st December, 1989 ...	<u>Nil</u>

G. T. Ó SCOLAÍ,
Oifigeach Cuntasíochta.

AN ROINN COSANTA,
31 Iúil, 1990.

ACCOUNT of the sum expended, in the year ended 31st December, 1989, 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 ...	51,000	50,139	861	—
PENSIONS, ALLOWANCES, ETC.				
B.—Wound and Disability Pensions and Gratuities, etc.	2,860,000	2,802,161	57,839	—
C.—Allowances and Gratuities to Depend-ants, etc.	4,868,000	5,093,920	—	225,920
D.—Military Service Pensions	700,000	743,418	—	43,418
E.1.—Defence Forces (Pensions) Schemes	31,750,000	31,720,001	29,999	—
E.2.—Payments in respect of transferred service	310,000	179,696	130,304	—
F.—Compensation for Death or Personal Injuries sustained by members of the Local Defence Force	20,000	21,370	—	1,370
G.—Special Allowances under the Army Pensions Acts to persons who served in Easter Week and to persons awarded Medals	1,425,000	1,411,976	13,024	—
H.—Medical Appliances, Travelling and Incidental Expenses	25,000	22,666	2,334	—
I.—Postal and Telecommunications Services	75,000	42,217	32,783	—
J.—Special Compensation—United Nations Force	100,000	144,585	—	44,585
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	1,700,000	1,562,351	137,649	—
L.—Funeral Grants in respect of deceased Special Allowance Holders, Military Service Pensioners, certain Disablement Pensioners and Medal Holders	210,000	126,597	83,403	—

Vote 38

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
GROSS TOTAL	£ 44,094,000	£ 43,921,097	£ 488,196	£ 315,293
			Surplus of Gross Estimate over Expenditure £172,903	
<i>Deduct—</i>	Estimated	Realised	Surplus of Appropriations in Aid realised	
M.—Appropriations in Aid	1,385,000	1,441,583	£56,583	
NET TOTAL	£ 42,709,000	£ 42,479,514	Total Surplus to be surrendered £229,486	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Recovery from the United Nations of allowances, death gratuities and <i>ex-gratia</i> payments made in respect of personnel who died while serving with UNIFIL ...	£ 194,157
Money willed to Department by deceased Pensioner	400

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- D.—The number of deaths was less than anticipated.
- E.1.—In addition to the amount expended under this subhead a sum of £50,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- E.2.—It is not possible to estimate accurately expenditure under this heading.
- F.—Compensation payments were more than anticipated under this subhead.
- H.—The expenditure on expenses under this subhead was less than anticipated.
- I.—The savings are due to a rationalisation of the postal services agreed with An Post and a reduction in the number of items posted.
- J. & K.—It is not possible to estimate accurately expenditure under this subhead.
- L.—The savings are due to the number of funeral grants paid being less than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Contributions to Pension Schemes for Widows and Children of Officers, NCOs and Privates	1,335,000	1,369,504
2. Refunds of overpayments	40,000	64,667
3. Recoveries in respect of pension liability... ..	2,000	2,991
4. Payments received in respect of transferred service	6,000	4,421
5. Miscellaneous	2,000	—
TOTAL	£1,385,000	£1,441,583

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.

LOSSES STATEMENT

£

Nine cases of overpayment of special allowance resulted in a gross loss of £25,256
of which £18,599 was recovered (P.19/4/65 and P.19/1/79)

6,657

AN ROINN COSANTA,
25 Aibreán, 1990.

G. T. Ó SCOLAÍ,
Oifigeach Cuntasaíochta.

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, 1989, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Foreign Affairs, and of certain services administered by that Office, including grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
A.1.—Salaries, Wages and Allowances ...	£ 20,159,000	£ 19,449,800	£ 709,200	£ —
B.1.—Travelling and Incidental Expenses	3,491,000	3,892,309	—	401,309
B.2.—Office Machinery and other Office Supplies	689,000	747,621	—	58,621
B.3.—Expenses on Official Premises ...	5,075,000	5,051,260	23,740	—
C.—Postal and Telecommunications Services	779,000	777,622	1,378	—
D.—Repatriation and Maintenance of Distressed Irish Persons abroad	93,000	68,683	24,317	—
E.—Information Services	125,000	104,198	20,802	—
F.—Contribution to Bodies in Ireland for the Furtherance of International Relations (Grants-in-Aid)	10,000	9,000	1,000	—
G.—Cross Border Studies	25,000	69,614	—	44,614
H.—North-South and Anglo-Irish Co-operation	200,000	200,000	—	—
GROSS TOTAL	£ 30,646,000	30,370,107	780,437	504,544
			Surplus of Gross Estimate over Expenditure £275,893	
	Estimated	Realised	Deficiency in Appropriations in Aid realised £81,055	
I.—Appropriations in Aid	420,000	338,945	Net Surplus to be surrendered £194,838	
NET TOTAL	£ 30,226,000	30,031,162		

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Passports, Visas and Consular Services £6,661,532

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- 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. The excess was offset by savings on Subhead A with the prior approval of the Department of Finance.
- B.2.—Expenditure under this subhead was greater than anticipated. The excess was offset by savings on Subhead A with the prior approval of the Department of Finance.
- D.—It is impossible to forecast accurately the extent to which this service will be availed of.

E.—Expenditure under this subhead proved less than anticipated.

F.—Anticipated demands under this subhead did not materialise.

G.—The full cost of Ireland's share of a study being undertaken in 1989 had to be paid in that year. The excess was offset by savings on Subhead A with the prior approval of the Department of Finance.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Repayment by An Bord Scoláireachtaí Cómalaíre in respect of staff seconded and services provided	4,000	6,547
2. Receipts from sale of information booklets and films	13,000	7,846
3. Repayment of Repatriation and Maintenance Advances	86,000	77,852
4. Recoupment by EC of certain travelling expenses	130,000	65,468
5. Miscellaneous	187,000	181,232
	<u>£420,000</u>	<u>£338,945</u>

1, 2, 3, 4 and 5. It is difficult to estimate receipts under these headings. The figure at 5 includes £25,824 which represents receipts from the sale of official cars and £24,697 in respect of refunds of VAT on items purchased by our Missions abroad.

EXTRA REMUNERATION

Thirty-seven officers received sums varying from £401 to £4,801 for overtime. The total amount paid in respect of overtime was £60,602 which represents an average payment of £381 to one hundred and fifty-nine officers.

A total of ninety-nine officers received allowances in respect of duties as chairman or delegates at meetings abroad. Of this total forty-three officers received sums in excess of £400 and up to £2,226. The total paid in respect of chairman and delegates allowances was £49,202.

NOTES

One payment of £7 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).

One payment of £50 was made in respect of a claim for compensation arising from loss of claimant's passport application in the Passport Office (S.71/10/67 and S.71/32/51).

An out-of-court settlement of £717, together with solicitors' costs of £183, were paid in respect of a claim for compensation arising from an error in the preparation of a passport in the Passport Office (S.71/11/89).

Charges amounting to £270 arising from damages alleged to have been caused abroad by an officer seconded to this Department were accepted as officially payable (E.86/3/54).

Ex-gratia payments of £615, £26 and £20 were made to three officers of this Department in respect of damage to personal property while on official duty (E.109/41/41).

The account includes a sum of £8,177 spent on the purchase of gifts for presentation officially to foreign dignitaries (S.71/10/67).

Ex-gratia lump sums totalling £12,095 were paid to one hundred and forty-six officers of various grades in respect of outstanding adjudication awards. Amounts paid varied between £80 and £95 (E.157/14/86).

REPATRIATION ADVANCES

	£
Balance outstanding on 1st January, 1989	17,753
Advances, 1989 (Subhead D)... ..	68,683
	<u>86,436</u>
Amount recovered (Subhead I)	77,852
Balance outstanding on 31st December, 1989	<u>£8,584</u>

CULTURAL RELATIONS (GRANT-IN-AID) ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS DURING YEAR ENDED 31ST DECEMBER, 1989

	£
Balance on 1st January, 1989	6,176
Expenditure, 1989	6,176
Balance on 31st December, 1989	<u>Nil</u>

NATIONAL LOTTERY SUSPENSE ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1989

	£
Balance on 1st January, 1989... ..	10,150
Receipts from the Fund for distribution of surplus of the National Lottery	530,664
	<u>540,814</u>
Expenditure	523,707
Balance on 31st December, 1989	<u>£17,107</u>

SCHEDULE OF PAYMENTS FROM THE NATIONAL LOTTERY SUSPENSE ACCOUNT

	£
EXHIBITIONS, VISUAL ARTS,	61,321
ETC.	
MUSIC	61,763
THEATRE AND DANCE	126,821
LECTURES, SYMPOSIA, ETC.	43,471
CULTURAL AGREEMENTS	7,979
SUMMER SCHOOLS	8,407
FRENCH BICENTENNIAL	58,039
JOURNALS, PUBLICATIONS	3,848
BOOK PURCHASES	2,056
C.R.C. EXPENSES	117
MISCELLANEOUS	149,885
	<u>£523,707</u>

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1989

	£	£
Balance on 1st January, 1989... ..		352,452 (Dr.)
Receipts from Vote 45	355,850	
Receipts from Department of Labour	7,290	
	<u>363,140</u>	
		10,688
Payments		<u>10,688</u>
Balance on 31st December, 1989		<u>Nil</u>

NOEL DORR,

Accounting Officer.

DEPARTMENT OF FOREIGN AFFAIRS,
29th April, 1990.

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.

INTERNATIONAL CO-OPERATION

Vote 40

ACCOUNT of the sum expended, in the year ended 31st December, 1989, 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> £2,500,000				
<i>Supplementary</i> 430,000				
	2,930,000	2,769,900	160,100	—
B.—Conference on Security and Co-operation in Europe (including Conference on Disarmament in Europe)	68,000	34,574	33,426	—
C.—Payment to Grant-in-Aid Fund for Bilateral and other Aid Contributions for Developing Countries (Grant-in-Aid)	9,100,000	9,100,000	—	—
D.—Agency for Personal Service Overseas (Grant-in-Aid)	2,300,000	2,300,000	—	—
E.—Disaster Relief				
<i>Original</i> £50,000				
<i>Supplementary</i> 700,000				
	750,000	935,000	—	185,000
F.—Advisory Council on Development Co-operation (Grant-in-Aid)	75,000	75,000	—	—
G.—Payments to International Funds for the Benefit of Developing Countries	6,980,000	5,722,405	1,257,595	—
H.—Voluntary Contributions to United Nations Development Agencies	641,000	641,000	—	—
I.1—Refugee Resettlement Committee (Grant-in-Aid)	65,000	54,750	10,250	—
I.2.—Intergovernmental Committee for Migration	20,000	14,654	5,346	—
GROSS TOTAL				
<i>Original</i> £21,799,000				
<i>Supplementary</i> 1,130,000				
£	22,929,000	21,647,283	1,466,717	185,000
			Surplus of Gross Estimate over Expenditure £1,281,717	
	<u>Estimated</u>	<u>Realised</u>	Deficiency in Appropriations in Aid realised £9,517	
Deduct—				
J.—Appropriations in Aid	100,000	90,483		
NET TOTAL				
<i>Original</i> £21,699,000				
<i>Supplementary</i> 1,130,000				
£	22,829,000	21,556,800	Net Surplus to be surrendered £1,272,200	

Vote 40

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Calls for payments under this subhead proved to be less than had been provided for.
 B.—It is difficult to forecast accurately the requirements under this subhead.
 E.—The excess expenditure arose as a result of the need to respond to the continuing famine in Ethiopia and Sudan. The excess was offset by savings from Subhead G with the prior approval of the Department of Finance.
 G.—Payments under this subhead were lower than anticipated.
 I.1.—Requests under this heading are difficult to estimate.
 I.2.—Due to the nature of the service provided it is not possible to forecast accurately the demands on this subhead.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
Sale of Vehicles	100,000	90,483
Receipts under this heading were lower than anticipated.		

NOTES

	Expenditure
	£
A.—Council of Europe	453,031
Organisation for Economic Co-operation and Development	198,203
United Nations	1,827,440
United Nations Industrial Development Organisation..	91,451
Intergovernmental Legal Bodies	20,509
General Agreement on Tariffs and Trade	179,266
TOTAL	£2,769,900

Expenditure

	£
H.—United Nations Children's Fund	118,000
United Nations Development Programme	325,000
United Nations Refugee Fund... ..	95,000
United Nations Relief and Works Agency	72,000
United Nations Trust Fund for South Africa..	7,000
United Nations Educational and Training Programme for Southern Africa	7,000
United Nations Fund for Namibia... ..	7,000
United Nations Publicity Fund against Apartheid	1,000
United Nations Fund for Victims of Torture... ..	2,000
United Nations Voluntary Fund for Women's Development	7,000
TOTAL	£641,000

BILATERAL AND OTHER AID FUND (GRANT-IN-AID) ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS DURING YEAR ENDED 31ST DECEMBER, 1989

	£
Balance on 1st January, 1989	313,962
Grant-in-Aid	9,100,000
	<hr/>
	9,413,962
Expenditure, 1989	9,347,705
	<hr/>
Balance on 31st December, 1989	£66,257

DEPARTMENT OF FOREIGN AFFAIRS,
 29th April, 1990.

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.

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

Expenditures Compared with Grant		Funds		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total			
----------------------------------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	-------	--	--	--

Vote 41

SOCIAL WELFARE

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1989, 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 ...	48,030,000	47,875,085	154,915	—
A.2.—Consultancy Services	910,000	425,759	484,241	—
B.1.—Travelling and Incidental Expenses	4,420,000	4,201,212	218,788	—
B.2.—Office Machinery and other Office Supplies	4,230,000	3,663,581	566,419	—
B.3.—Office Premises Expenses	3,560,000	3,140,346	419,654	—
C.—Postal and Telecommunications Services	7,960,000	7,128,847	831,153	—
D.—Payments for Agency Services	14,910,000	15,147,380	—	237,380
SOCIAL INSURANCE				
E.—Payment to the Social Insurance Fund under Section 122(9) of the Social Welfare (Consolidation) Act, 1981 ...	271,600,000	224,000,000	47,600,000	—
SOCIAL ASSISTANCE				
F.—Old Age and Blind Pensions (Non-Contributory)	290,600,000	293,821,591	—	3,221,591
G.—Child Benefit	208,700,000	207,700,458	999,542	—
H.—Unemployment Assistance	466,800,000	483,469,996	—	16,669,996
I.—Widows' and Orphans' Non-Contributory Pensions	46,000,000	46,479,985	—	479,985
J.—Social Assistance and Other Allowances	81,900,000	79,383,629	2,516,371	—
K.—Supplementary Welfare Allowances ...	45,700,000	44,784,627	915,373	—
L.—Miscellaneous Grants	93,600,000	92,263,472	1,336,528	—
M.—Family Income Supplement	6,100,000	6,322,813	—	222,813
N.—Grant to the Combat Poverty Agency	1,000,000	1,000,000	—	—
O.—Grants to Voluntary Organisations ...	600,000	1,118,000	—	518,000
Q.—Losses	—	421,429	—	421,429
R.—Extra Statutory Grants	—	36,941	—	36,941

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
GROSS TOTAL	£ 1,596,620,000	£ 1,562,385,151	£ 56,042,984	£ 21,808,135
			Surplus of Gross Estimate over Expenditure £34,234,849	
	Estimated	Realised		
Deduct— P.—Appropriations in Aid	50,700,000	49,373,960		Deficiency in Appropriations in Aid realised £1,326,040
NET TOTAL	£ 1,545,920,000	£ 1,513,011,191		Net Surplus to be surrendered £32,908,809

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.2.—The saving was due mainly to the deferment of expenditure on equipment and lower expenditure on ancillaries than was anticipated.

B.3.—Progress on some projects was slower than anticipated.

C.—Postal expenses 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 saving was due mainly to the buoyancy in receipts from PRSI contributions.

O.—A special grant of £500,000 was made to the Society of St. Vincent de Paul in December 1989 (S.73/2/89).

Q.—The charge to this Subhead comprises—

	£
1. Assistance paid in error and irrecoverable (F.46/3/54)	170,583
2. Cash shortages at Local Offices not involving suspicion of fraud or culpable negligence on the part of any officer (S.73/3/54)... ..	10,680
3. Salaries paid to ex-employees, and deemed irrecoverable (S.73/2/85)	1,830
4. Cash losses sustained in robberies at Local Offices (S.73/3/54)	238,336
	<u>£421,429</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).

Vote 41

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from the Social Insurance Fund and the Occupational Injuries Fund	47,915,000	46,270,000
2. Contributions from County Borough and Urban Area Councils under Section 153 of the Social Welfare (Consolidation) Act, 1981	20,000	24,139
3. Recoveries of Social Assistance overpaid	1,500,000	1,883,834
4. Repayment from the Social Insurance Fund of amounts paid initially as Social Assistance	1,100,000	954,476
5. Recoupment in respect of staff on loan to outside bodies..	100,000	102,616
6. Recoupment by EC of certain travelling expenses (Subhead B.1)	25,000	30,963
7. Miscellaneous	40,000	107,932
	<u>£50,700,000</u>	<u>£49,373,960</u>

2, 3, 4, 6 and 7. Receipts under these headings cannot be accurately forecast.

EXTRA REMUNERATION

The total number of officers who received extra remuneration was two thousand six hundred and six. Ninety Social Welfare Officers, thirty-five Higher Executive Officers, one hundred and twenty-six Executive Officers, one hundred and sixty-two Staff Officers, four hundred and sixty-three Clerical Officers, four hundred and eighty-eight Clerical Assistants, twenty Paperkeepers, one Key Punch Operator, fifty-seven Messengers, one Nightwatchman, seven Service Attendants and three Cleaners received sums ranging from £401 to £11,292 for the performance of overtime. The total amount paid for overtime by the Department during the year was £2,089,972.

Two Officers received a total of £1,187 in respect of work arising from membership of the Legal Aid Board.

A total of twenty officers received allowances totalling £5,403 in respect of delegate allowances at meetings abroad. Of this five officers received sums in excess of £400 and up to £824.

NOTES

Ex-gratia payments totalling £795 were made to eighteen officers who while on official duties sustained loss of or damage to personal property (E.109/41/41).

Payments of £1,280 were made to twenty officers under the Input Scheme (DPS 6/84).

Payments of £572 in respect of medical expenses were made to four officers who sustained personal injuries while on official duty (E.109/83/67).

Ex-gratia payments totalling £6,320 were made to thirty-two officers who were present on official duties during armed robberies (E.157/43/88).

Ex-gratia payments totalling £27,027 were made to fifty-one officers serving at provincial locations who were required to take up duty in Dublin for an initial training period prior to decentralisation (E.105/1/88).

An *ex-gratia* compensation payment of £397 was made to one Social Welfare recipient (S.73/16/85).

This account includes the cost of two officers on loan to another Department, without repayment.

Ex-gratia payments of £15,720 were made to an officer who sustained personal injuries and damage to property (S.21362B and E.95/3/89).

Six Visual Display Units were provided to the Naval Service, without payment.

Payments, amounting to £19,196, in respect of legal expenses and damages, were made to three individuals, who sustained personal injuries while on departmental property.

Ex-gratia lump sums totalling £20,663 were paid to one hundred and twenty-six officers of various grades in respect of certain outstanding adjudication awards. Amounts paid varied from £5 to £660 (E.157/14/86 and E.107/6/88).

In addition to cash recoveries of overpayments accounted for under Subhead P, 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.

	£
Old Age and Blind Pensions (Non-Contributory)	33,059
Child Benefit	38,406
Unemployment Assistance	119,693
Widows' and Orphans' Pensions (Non-Contributory) ...	6,875
Unmarried Mothers' Allowances	88,424
Deserted Wives' Allowances	1,750
Prisoners' Wives' Allowances	1,563
Single Women's Allowances	135
Family Income Supplement	9,959
Free Electricity	292
Fuel Allowance	466
Rent Allowances	605
Special Equal Treatment	2,243

The undermentioned sums, made up of unrecovered balances of overpayments which were included in the relevant Accounts of previous years, have been treated as irrecoverable (S.73/3/54).

	£
Old Age and Blind Pensions (Non-Contributory)	239,809
Child Benefit	69,500
Unemployment Assistance	501,206
Widows' and Orphans' Pensions (Non-Contributory) ...	10,775
Free Electricity	379
Unmarried Mothers' Allowances	397,388
Deserted Wives' Allowances	32,977
Prisoners' Wives' Allowances	16,154
Single Women's Allowances	9,125
Rent Allowances	878
Family Income Supplement	6,432

E. F. McCUMISKEY,
Accounting Officer.

DEPARTMENT OF SOCIAL WELFARE,
30th April, 1990.

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

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

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1989

	£	£
Balance at 1st January, 1989		17,579 (Dr.)
Receipts:—		
Vote 45	14	
Department of Labour under Redundancy Payments Act	17,565	17,759
Balance at 31st December, 1989		Nil

E. F. McCOMISKEY,
Accounting Officer.

DEPARTMENT OF SOCIAL WELFARE,
30th April, 1990.

Vote 41

NATIONAL LOTTERY SUSPENSE ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31 DECEMBER, 1989

	£
Receipts from Fund for distribution of surplus of National Lottery (Grant-in-Aid) Account (Vote 7)	900,000
Payments (see Schedule)	900,000
Balance at 31st December, 1989	Nil

E. F. McCUMISKEY,
Accounting Officer.

DEPARTMENT OF SOCIAL WELFARE,
30th April, 1990.

SCHEDULE OF PAYMENTS FROM THE NATIONAL LOTTERY SUSPENSE ACCOUNT

	£
Action for Mobility for Disabled People	400
Alzheimer Society of Ireland	8,000
Alzheimer Society	1,000
Amnesty International	180
Arrupe Society	2,500
Baldoyle Hospital Trust Fund Committee	6,000
Ballinamore Community Care Committee	700
Ballinasloe Social Services Council	11,500
Ballyfermot Resource Centre	10,200
Ballymote Community Care Council	1,000
Banagher Social Services	1,200
Before 5 Nursery and Family Centre	15,000
Bethany Resource Centre	10,000
Bethlehem House	2,500
Bonnybrook Unemployed Action Group	1,000
Boyle & District Social Services Board	10,000
Brookfield Community Centre	180
Cahirciveen Social Services	10,000
Capuchin Day Centre	8,500
Care of the Aged Centre	300
Carrickasedge Social Centre	10,000
Catholic Social Service Conference	44,022
Cherish	1,000
Christ the King Day Centre	5,000
Clashmore Community Services	1,800
Clontibret Community Services Council	15,000
Coiste Forbartha an Ghleanna	10,000
Community Alliance of Lower Crumlin	720
Coolock Four Roads Housing Co-op Ltd.	15,000
Cork Association for Autistic Children	2,000
Corpus Christi Parish Hall Committee	8,700
Council for the Co-ordination of Social Services	1,000
Co. Longford Social Services	13,000
Daughters of Charity	450
Diocesan Advisory Committee on Emigration	7,000
Drogheda Homeless Aid Group	180
Drumcondra Old Folks Association	1,300
Dublin Simon Community	3,000
Dundalk Association for Counselling and Personal Development	360
Dundalk Simon Community	7,500
Dunshane Branch of the Camphill Communities of Ireland	10,000
Edenmore Concerned Parents Group	1,500
Edenmore Day-Care Centre	4,000
Ennis Wanderers Club (Youth Travellers)	760
Family Support Centre	5,000
Farranree Pre-School	8,000
Focus Point	3,600

	£
Galway Simon Community	4,000
Gheel Training Group	750
Glen Community Association	10,000
Glenmore Social and Youth Committee	10,000
Glin Court Senior Citizens Committee... ..	300
Good Shepherd Sisters	5,000
Grange/Kildonagh Integration Project	4,000
Howth Scout Group	6,000
Innishmore Preschool and Family Centre	3,000
Invalid Residential Group	1,000
Irish Action for Research into Multiple Sclerosis	10,000
Irish Society for Autistic Children	12,000
Irish Association for Spina Bifida and Hydrocephalus (Dublin branch)	10,000
Irish Association for Spina Bifida and Hydrocephalus (Kildare branch)	225
Irish Red Cross Society	1,500
Irish Wheelchair Association... ..	15,000
K.A.R.E.	10,000
Kilbarrack/Foxfield Nursery Centre	700
Kilmacowen Community Pre-school Playgroup... ..	2,000
Limelight Benefit Variety	1,000
Longford Mental Health Association	3,000
Lourdes Day Care Centre	12,000
Manor of St. John Youth Project... ..	1,790
Mead Day Care Centre	10,000
Mercy Day Care Centre... ..	9,000
Mullingar Organisation for the Re-education of Underprivileged Women	580
Multiple Sclerosis Care Centre	600
Multiple Sclerosis Society (Ire)	5,000
National Association for the Deaf	25,000
National Association of Widows in Ireland... ..	7,200
North West Parents and Friends Association	15,000
Order of Malta, Baldoyle/Portmarnock Unit	3,000
Order of Malta, Monasterevin	8,000
Order of Malta, St. John's House, Dublin 4... ..	12,648
Our Lady of the Wayside Women's Group... ..	500
Our Lady Queen of Peace Senior Citizens	3,000
Parkinson's Association of Ireland	700
Peacehaven Trust for Mentally Handicapped	5,000
People Active Through Community Help	200
Rath Mhuire Resource Centre	15,000
Resource Centre for the Unemployed	580
St. Audeon's Heritage Foundation	12,000
St. Benedict's Community Services	3,500
St. Brendan's Training Centre	3,500
St. Declan's Junior Training Centre	6,300
St. Dominic's Community Council	1,000
St. Dominic's Mothers' Club... ..	1,595
St. Francis Training Centre	8,000
St. Gabriel's Parish centre, Meals-on-Wheels Committee	10,000
St. James Resource Centre	20,000
St. Joseph's Day Nursery Centre	10,000
St. Joseph's Youth Activity Club	2,000
St. Luke's Senior Citizens Club	1,000
St. Mary's Senior Citizens Club	13,500
St. Michael's House	24,000
St. Patrick's Cheshire Home	12,000
St. Ronan's Resource Centre... ..	3,500
Shanty Educational Project	12,000
Sneem Welfare Committee	14,000
Society of St. Vincent de Paul, Co. Leitrim	5,000
Society of St. Vincent de Paul, Co. Kildare	25,000
Society of St. Vincent de Paul, Co. Westmeath	7,000
Southill Community Services Board	10,000
South Inner City Community Development Association (SICCDA)	14,080
Sue Ryder Foundation	8,000
Tagoat Community Council	10,000

Vote 41

Tallaght Adult Literacy Scheme, VEC Offices</
---	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-------

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1989, 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 ...	5,563,000	5,451,909	111,091	—
A.2.—Consultancy Services	600,000	506,842	93,158	—
B.1.—Travelling and Incidental Expenses	375,000	429,449	—	54,449
B.2.—Office Machinery and other Office Supplies	225,000	253,741	—	28,741
B.3.—Postal and Telecommunications Services	350,000	314,458	35,542	—
B.4.—Office Premises Expenses	1,540,000	1,292,206	247,794	—
C.—Superintendent and District Registrars	7,000	6,552	448	—
D.—Expenses in connection with the World Health Organisation and other International Bodies	300,000	376,161	—	76,161
E.—Statutory Inquiries	1,000	370	630	—
F.—Developmental, Consultative and Advisory Bodies	1,390,000	1,611,948	—	221,948
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> £673,571,000				
<i>Supplementary</i> 1,000				
<i>Do.</i> 14,999,000				
	688,571,000	688,571,000	—	—
G.2.—Grants to Health Boards in respect of expenditure on cash allowances and cash grants				
<i>Original</i> £72,820,000				
<i>Supplementary</i> 1,000,000				
	73,820,000	73,820,000	—	—
G.3.—Grants to Health Boards to meet the expenses of the General Medical Services (Payments) Board				
<i>Original</i> £130,000,000				
<i>Supplementary</i> 25,000,000				
	155,000,000	155,000,000	—	—

Vote 42

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
G.4.—Grants on behalf of Health Boards to certain other health bodies... ..				
<i>Original</i> £286,900,000				
<i>Supplementary</i> 1,000				
<i>Do.</i> 8,299,000				
	295,200,000	295,200,000	—	—
G.5.—Payments to Health Agencies in respect of balances of grants for years prior to 1988	75,300,000	75,300,000	—	—
G.6.—Payments in respect of disablement caused by Thalidomide	110,000	107,352	2,648	—
G.7.—Payments in respect of persons claiming to have been damaged by vaccination	20,000	—	20,000	—
G.8.—Grants to Research Bodies ...	1,300,000	1,300,000	—	—
H.—Grants to Adoption Societies	200,000	200,000	—	—
I.—The Irish Society for the Prevention of Cruelty to Children (Grant-in-Aid) ...	80,000	80,000	—	—
J.1.—Building, Equipping and Furnishing of Hospitals and other Health Facilities				
<i>Original</i> £32,000,000				
<i>Supplementary</i> 7,100,000				
	39,100,000	39,100,000	—	—
J.2.—Information Systems and related services for Health Agencies	3,000,000	2,998,537	1,463	—
MISCELLANEOUS				
K.—Dissemination of Information on Health and Health Services	750,000	749,773	227	—
L.—Vaccine Lymph Supply	3,000	3,628	—	628
GROSS TOTAL				
<i>Original</i> £1,286,405,000				
<i>Supplementary</i> 2,000				
<i>Do.</i> 56,398,000				
	£ 1,342,805,000	1,342,673,926	513,001	381,927
	<u>Estimated</u>	<u>Realised</u>	Surplus of Gross Estimate over Expenditure £131,074	
Deduct—				
M.—Appropriations in Aid				
<i>Original</i> £141,500,000				
<i>Supplementary</i> 23,500,000				
	165,000,000	170,980,275		
			Surplus of Appropriations in Aid realised £5,980,275	
NET TOTAL				
<i>Original</i> £1,144,905,000				
<i>Supplementary</i> 2,000				
<i>Do.</i> 32,898,000				
	£ 1,177,805,000	1,171,693,651		
			Total Surplus to be surrendered £6,111,349	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—The saving was due to the expenditure in the information technology area being less than originally estimated.
- B.1.—The excess was due to the increased cost of janitorial services and the funding of the additional travel requirements.
- B.2.—The excess was due to the need to provide additional computer and related equipment as part of the Department's computerisation programme.
- B.3.—The savings were due to a more efficient use of the postal services.
- B.4.—The expenses involved in the transfer of the Department to Hawkins House and the upgrading of accommodation was less than estimated.
- D.—The excess was due to an increased annual contribution to the World Health Organisation.
- E.—The saving was due to a lesser expenditure on inquiries than originally envisaged.
- F.—The excess was due to the increased operating costs of the National Drugs Advisory Board.
- G.7.—The saving was due to none of the remaining persons eligible for the *ex-gratia* payment taking up the offer in the course of the year.
- L.—The excess was due to the demand for vaccines being greater than anticipated.

APPROPRIATIONS IN AID

			Estimated	Realised
			£	£
1. Receipts from health contributions				
	<i>Original</i>	£113,000,000		
	<i>Supplementary</i>	7,000,000		
			120,000,000	127,686,979
2. Recovery of cost of Health Services provided under regulations of the European Community				
	<i>Original</i>	£27,000,000		
	<i>Supplementary</i>	15,500,000		
			42,500,000	41,677,703
3. Recovery from UK Department of Health and Social Security of their share of the cost of Leopardstown Park Hospital			600,000	439,697
4. Searches and certified copies of entries of Births, Deaths and Marriages			170,000	191,850
5. Recoupment of certain travelling expenses and subsistence allowances from the EC, etc.			30,000	51,559
6. Miscellaneous				
	<i>Original</i>	£700,000		
	<i>Supplementary</i>	1,000,000		
			1,700,000	932,487
TOTAL				
	<i>Original</i>	£141,500,000		
	<i>Supplementary</i>	23,500,000		
			£165,000,000	£170,980,275

1. The increase was due to more favourable Income Tax Returns which resulted in health contributions received in the Department being greater than originally envisaged.
3. The payments received reflect the reduced number of war pensioners availing of this facility.
4. The excess was due to the increased demand for certified copies of births.
5. The increase was due to the higher cost of increased foreign travel recouped to the Department.
6. The estimate was based on the 1988 realised figure which included a sum derived from the sale of property. In the event no such income was received in 1989 from the sale of property.

Vote 42

EXTRA REMUNERATION

Overtime was paid to fifty-one officers during the year at a total cost of £16,880. Eight officers received amounts varying from £446 to £2,566.

A total of £11,118 was paid to forty-four officers in respect of delegate allowances at meetings abroad. Nine officers received amounts ranging from £440 to £1,499.

NOTES

Ex gratia lump sums totalling £15,274 were paid to seventy-two officers in respect of certain outstanding adjudication awards. Amounts paid varied from £52 to £660. (E.157/14/86, E.166/18/84, E.166/19/84 and E.107/6/88).

Ex-gratia payments totalling £161 were paid to four officers in respect of loss of property and damage to clothing in the course of official duties.

An amount of £461 was spent on the purchase of gifts for presentation officially to visiting foreign dignitaries (S.72/21/85).

Additional amounts of £45,000, £8,080,000 and £1,400,000 were drawn from the Vote for Increases in Remuneration and Pensions (No. 46) and combined with the provisions in Subheads A.1, G.1 and G.4, respectively.

Expenditure in respect of Commissions etc. on account of which payments were made in the year ended 31st December, 1989:

Commission, etc.	Year of Appointment	Expenditure for year ended 31st December, 1989	Total Expenditure to 31st December, 1989
Commission on Health Funding	1987	£7,619	£34,457

NATIONAL LOTTERY SUSPENSE ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1989

	£	£
Balance at 1st January, 1989		223,691
Receipts from Fund for distribution of surplus of National Lottery (Grant-in-Aid) Account (Vote 7)		6,969,000
		7,192,691
Payments:		
National Social Services Board	725,000	
Capital Expenditure	2,000,000	
Haemophiliac Trust Fund	1,000,000	
Other Health agencies (see Schedule attached)	3,256,130	
M.M.R. Fund	139,611	
		7,120,741
Balance at 31st December, 1989		£71,950

SCHEDULE OF PAYMENTS FROM NATIONAL LOTTERY SUSPENSE ACCOUNT

	£
Irish Association of Social Workers	2,630
Health Research Board	30,000
National Association for Mental Handicap	10,000
The AIDS Fund	250,000
Schizophrenia Association of Ireland	25,000
The Daughters of Charity	100,000
Multiple Sclerosis Care Foundation	20,000
Irish Stone Foundation	100,000
St. James's Hospital	43,000
Coombe Hospital	20,000
Brothers of Charity	10,000
Consumer's Association of Ireland	3,000
National Council for the Blind	50,000
National Day on Ageing (NSSB)	50,000
Brothers of Charity	50,000
Sisters of Charity	100,000
St. Vincent's Hospital, Fairview	35,000
St. Michael's House	50,000
St. Patrick's, Upton	100,000
The Hospice Foundation	100,000
Eastern Health Board	731,500
Midland Health Board	140,000
Mid-Western Health Board	255,000
North-Eastern Health Board	173,000
North-Western Health Board	140,000
South-Eastern Health Board	301,000
Southern Health Board	225,000
Western Health Board	142,000
	<u>£3,256,130</u>

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1989

	£	£
Balance at 1st January, 1989		83,822 (Dr.)
Payments:		
General	1,656,802	
Refund to Department of Finance	180	
	<u>1,656,982</u>	
		1,740,804 (Dr.)
Receipts		<u>1,078,128</u>
Balance at 31st December, 1989		<u>662,676 (Dr.)</u>

JOHN HURLEY,
Accounting Officer.

DEPARTMENT OF HEALTH,
27th April, 1990.

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-Reachtair Cuntas agus Ciste.

ACCOUNT of the sum expended, in the year ended 31st December, 1989, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Energy, including certain services administered by that Office, and for payment of certain loans, subsidies, grants and a grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances ...	3,008,000	2,911,030	96,970	—
A.2.—Consultancy Services				
<i>Original</i>	£385,000			
<i>Supplementary</i>	£535,000			
	920,000	933,266	—	13,266
B.1.—Travelling and Incidental Expenses	400,000	423,064	—	22,064
B.2.—Office Machinery and other Office Supplies	180,000	175,637	4,363	—
B.3.—Office Premises Expenses	108,000	110,231	—	2,231
C.1.—Postal and Telecommunications Services	170,000	143,516	26,484	—
C.2.—Advertising and Publicity	30,000	25,154	4,846	—
D.—Geological Survey	150,000	142,403	7,597	—
E.—Minerals Development				
<i>Original</i>	£150,000			
<i>Less Supplementary</i>	88,000			
	62,000	—	62,000	—
F.1.—Energy Conservation	280,000	273,462	6,538	—
F.2.—Currency Exchange Loss on certain Industrial Credit Corporation plc Foreign Borrowing from Energy Global Loan Scheme	50,000	45,125	4,875	—
G.—Subscriptions to International Organisations	240,000	235,830	4,170	—
H.—An Bord Fuinnimh Núicléigh—Grant-in-Aid for General Expenses	800,000	800,000	—	—
I.—Training of Irish Personnel in Petroleum Related Disciplines	80,000	73,705	6,295	—
J.1.—Bord na Móna—Grants for Private Bog Development	600,000	600,000	—	—
J.2.—Currency Exchange loss on certain borrowings by Bord na Móna	1,000	—	1,000	—
K.—New and Renewable Sources of Energy	27,000	28,589	—	1,589
L.—Miscellaneous Payments	1,000	35	965	—
M.—FEOGA—Western Aid Electrification	2,054,000	1,323,963	730,037	—
N.—Radiological Emergency Protection Plan	350,000	323,002	26,998	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GROSS TOTAL				
Original	£9,064,000			
Supplementary	447,000			
	£ 9,511,000	8,568,012	983,138	40,150
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £942,988	
Deduct—				
O.—Appropriations in Aid				
Original	£2,492,000			
Supplementary	247,000			
	2,739,000	2,936,668		Surplus of Appropriations in Aid realised £197,668
NET TOTAL				
Original	£6,572,000			
Supplementary	200,000			
	£ 6,772,000	5,631,344		Total Surplus to be surrendered £1,140,656

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.1.—The level of departmental business abroad was greater than anticipated which involved additional travel costs.
- C.1.—Economies continue to be achieved from the installation in 1988 of a modern cost-effective telephone system.
- C.2.—The cost of advertising statutory notices of the grant of mineral prospecting licences was less than anticipated.
- D.—Routine geological stores and supplies were kept to a minimum.
- E.—Expected costs in relation to the making safe of old abandoned mineshafts did not mature for payment.
- F.2.—Accurate estimation of these costs is difficult.
- I.—The saving resulted from one successful candidate not taking up the award of a scholarship.
- J.2.—No exchange loss arose hence no expenditure was incurred against this token provision.
- L.—Payments against this token provision were less than anticipated.
- M.—Certain liabilities did not mature in time to enable full payment to be affected as intended, during 1989.
- N.—Operational costs and capital purchases were cheaper than originally estimated.

Vote 43

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)	1,000	—
2. Repayment of travel costs of certain journeys to the EC	30,000	44,811
3. Receipts under the Minerals Development Act, 1940, and the Petroleum and other Minerals Development Act, 1960		
Original	£1,150,000	
Supplementary	138,000	
	1,288,000	1,303,032
4. Receipts from the EC in respect of specific surveys	1,000	—
5. Geological survey, receipts from sale of aerial photographs, maps, etc.	23,000	64,098
6. Receipts from the EC in respect of FEOGA programme.		
Original	£1,061,000	
Supplementary	152,000	
	1,213,000	1,213,095
7. Receipts from the EC in respect of New and Renewable Energy Sources Programme	11,000	10,873
8. Funds provided by certain holders of exclusive offshore petroleum licences for training, education of Irish Personnel	1,000	—
9. Miscellaneous	21,000	20,444
10. Receipts from the EC in respect of Valoren Programme		
Original	£193,000	
Less Supplementary	43,000	
	150,000	280,315
TOTAL		
Original	£2,492,000	
Supplementary	247,000	
	£2,739,000	£2,936,668

1. No Order was made by the Minister for contributions by the gas utilities to this Fund.
2. Accurate estimation of these receipts is difficult given that the refunds are made at irregular intervals.
4. No EC receipts were realised against this token provision.
5. The disposal of equipment excess to requirements contributed to this surplus.
8. These receipts arise from unforeseeable negotiations with oil exploration companies; no suitable opportunity arose in 1989 to realise receipts against this token provision.
10. It was not anticipated that Valoren activity during 1989 would be processed to the degree necessary for the EC funding involved to be brought to Vote account in the same year.

EXTRA REMUNERATION

Overtime was paid to fifty-four officers during the year at a total cost of £30,486. Twenty-two officers received amounts varying from £423 to £4,482.

A total of twenty-seven officers received allowances in respect of duties as delegates at meetings abroad (mainly EC). Of this total, eight officers received sums varying from £490 to £1,893. The total amount paid was £7,976.

NOTES

A sum of £520 was written off being dead rent 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 £11,197 was written off being the value of heavy machinery due for delivery to the Geological Survey of Ireland. Pending completion of storage space for the machinery in question, delivery was deferred but when delivery was sought later, the supplier had gone into liquidation. On the basis of legal advice, the amount was deemed to be irrecoverable (S.411/18/85).

Ex-gratia lump sums totalling £3,937 were paid to thirty officers of various grades in respect of outstanding adjudication awards. Amounts paid varied from £5 to £615 (E.107/6/88, E.157/14/86, E.166/18/84, E.166/19/84).

STATEMENT OF ADVANCES REPAYABLE TO THE DEPARTMENT UNDER AGREEMENTS, ETC.,
ON 31ST DECEMBER, 1989

	£
Bula Ltd.	956,296
Interest accrued as at 31st December, 1989... ..	1,845,087

JOHN LOUGHREY,
Accounting Officer.

DEPARTMENT OF ENERGY,
30th April, 1990.

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-Reachtair Cuntas agus Ciste.

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1989

	£
Balance at 1st January, 1989	203,791 (<i>Dr.</i>)
Receipts from Vote 45	224,980
	<u>21,189</u>
Payments	24,780
Balance at 31st December, 1989	<u>£3,591 (<i>Dr.</i>)</u>

JOHN LOUGHREY,
Accounting Officer.

DEPARTMENT OF ENERGY,
30th April, 1990.

Vote 44

FORESTRY

ACCOUNT of the sum expended, in the year ended 31st December, 1989, 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 ...				
<i>Original</i> £1,050,000				
<i>Less Supplementary</i> 130,000				
	920,000	902,428	17,572	—
A.2.—Consultancy Services				
<i>Original</i> £1,000				
<i>Less Supplementary</i> 1,000				
	—	—	—	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £196,000				
<i>Less Supplementary</i> 61,000				
	135,000	138,498	—	3,498
B.2.—Postal and Telecommunications Services				
<i>Original</i> £92,000				
<i>Less Supplementary</i> 17,000				
	75,000	47,228	27,772	—
B.3.—Office Machinery and other Office Supplies	44,000	44,359	—	359
B.4.—Office Premises Expenses	35,000	6,928	28,072	—
C.1.—Coillte Teoranta: Administration and Current Expenses (Grant-in-aid)	3,855,000	3,855,000	—	—
C.2.—Coillte Teoranta: Grant for Stamp Duty	5,750,000	5,750,000	—	—
D.—Grants for Afforestation Purposes, etc., including promotion thereof ...				
<i>Original</i> £4,100,000				
<i>Supplementary</i> 1,091,000				
	5,191,000	5,206,007	—	15,007
E.—Agency Payments relating to Private Forestry				
<i>Original</i> £304,000				
<i>Supplementary</i> 136,000				
	440,000	412,215	27,785	—
F.—Agency payments relating to Forestry Research	964,000	955,453	8,547	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GROSS TOTAL				
Original £16,391,000				
Supplementary 1,018,000				
£ 17,409,000	17,409,000	17,318,116	109,748	18,864
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £90,884	
Deduct—				
G.—Appropriations in Aid				
Original £2,327,000				
Supplementary 76,000				
2,403,000	2,403,000	2,423,970		Surplus of Appropriations in Aid realised £20,970
NET TOTAL				
Original £14,064,000				
Supplementary 942,000				
£ 15,006,000	15,006,000	14,894,146		Total Surplus to be surrendered £111,854

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.2.—The cost of postal services was less than anticipated.

B.4.—Accommodation expenses were less than estimated due to delays in the filling of vacancies.

E.—It was not possible to make payments within the year in respect of some inspections carried out in the final months of 1989.

APPROPRIATIONS IN AID

		Estimated	Realised
		£	
EC recoupment in respect of Grants for Afforestation purposes (Subhead D)			
Original	£2,319,000		
Less Supplementary	8,000	2,311,000	2,295,155
Recoupment of certain travelling expenses from the EC, etc.			
Original	£8,000		
Supplementary	10,000	18,000	19,888
Recoupment of salaries of Officers on loan to Coillte Teo. and Department of the Marine			
Original	Nil		
Supplementary	£46,000	46,000	60,490
Miscellaneous receipts			
Original	Nil		
Supplementary	£28,000	28,000	48,437
Total			
Original	£2,327,000		
Supplementary	76,000	£2,403,000	£2,423,970

Recoupment of travelling expenses from EC — Receipts under this heading are difficult to estimate accurately.

Recoupment of salaries — Staff awaiting transfer to other Departments were temporarily employed by Coillte Teo. on a repayment basis. In some instances transfers were postponed resulting in higher receipts.

Miscellaneous — Surplus is due to the receipt of the proceeds of sale of an official residence.

EXTRA REMUNERATION

Three officers received amounts of £9,243, £5,769 and £536 in respect of overtime. A total of £17,648 was paid to fifteen officers for overtime.

Two officers received sums of £1,717 and £1,644 in respect of attendance at meetings abroad. The total amount paid in respect of delegates allowance was £3,771 to four officers.

NOTE

Ex-gratia lump sums totalling £7,600 were paid to fifty-two officers of various grades in respect of outstanding adjudication awards. Amounts paid varied from £10 to £615. (E.157/14/86, E.107/6/88, E.166/18/84, E.166/19/84 and E.35/2/55).

GRANT-IN-AID FUND FOR THE ACQUISITION OF LAND

ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1989

	£
Balance on 1st January, 1989...	1,118,142
Receipts (Out-of-date Orders) ...	50,476
	<hr/>
	1,168,618
<i>Expenditure, 1989</i>	
Acquisitions not completed at 31st December, 1988 ...	394,572
Transferred to Coillte Teo. in accordance with Department of Finance sanction (S.86/15/87) ...	774,046
	<hr/>
Balance on 31st December, 1989 ...	Nil

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1989

	£
Balance at 1st January, 1989 ...	4,275,397 (Dr.)
Receipts:	
Vote 45 ...	3,784,160
Department of Labour under the Redundancy Payments Act ...	503,078
	<hr/>
	4,287,238
	<hr/>
	11,841
Payments ...	626,058
	<hr/>
Balance at 31st December, 1989 ...	£614,217 (Dr.)

JOHN LOUGHREY,
Accounting Officer.

DEPARTMENT OF ENERGY,
26th April, 1990.

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

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

PUBLIC SERVICE EARLY RETIREMENT PAYMENTS

ACCOUNT of the sum expended, in the year ended 31st December, 1989, 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	25,000,000	17,885,924	7,114,076	—
	£ 25,000,000	17,885,924	7,114,076	—

Surplus to be surrendered £7,114,076

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

The saving arose because fewer people left the Public Service under the Public Service Early Retirement Scheme than had been budgeted for. The Scheme operates on a voluntary basis.

S. P. CROMIEN,
Accounting Officer.

DEPARTMENT OF FINANCE,
9th April, 1990.

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

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

ISSUES DURING 1989 FROM VOTE 45 TO OTHER VOTES

Number of Vote	Department, etc.	Amount
		£
7	Office of the Minister for Finance	90,318
9	Revenue Commissioners	47,831
10	Office of Public Works	811,249
13	Office of the Attorney General	44,981
15	Valuation and Ordnance Survey	29,264
16	Civil Service Commission	28,491
23	Land Registry and Registry of Deeds	2,043
25	Environment	3,586,221
28	Second-Level and Further Education	120,232
29	Third-Level and Further Education	481,508
30	Marine	152,727
32	Agriculture and Food	3,010,023
33	Labour	1,609,149
34	Industry and Commerce	1,276,028
35	Tourism and Transport	169,251
37	Defence	16,327

Vote 45

ISSUES DURING 1989 FROM VOTE 45 TO OTHER VOTES—continued

Number of Vote	Department, etc.	Amount
39	Foreign Affairs	£ 355,850
41	Social Welfare	14
42	Health	1,740,444
43	Energy	224,980
44	Forestry	4,088,993
	TOTAL £	17,885,924

DEPARTMENT OF FINANCE,
9th April, 1990.

S. P. CROMIEN,
Accounting Officer.

INCREASES IN REMUNERATION AND PENSIONS

ACCOUNT of the sum expended, in the year ended 31st December, 1989, 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...	30,000,000	14,502,070	15,497,930	—
	£ 30,000,000	14,502,070	15,497,930	—
Surplus to be surrendered				£15,497,930

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		1,500
2	Houses of the Oireachtas and the European Assembly	129,000	
	Ciste Pinsean Thithe an Oireachtais (Comhaltai)	452,000	
			581,000
5	An Chomhairle Ealaíon		32,000
7	Office of the Minister for Finance	—	
	Institute of Public Administration	11,000	
	Economic and Social Research Institute	15,190	
			26,190
10	Office of Public Works		500,000
13	Office of the Attorney General		37,500
14	Office of the Director of Public Prosecutions		6,000
15	Valuation and Ordnance Survey		125,000
21	Prisons		900,000
22	Courts		119,000
28	Second Level and Further Education		128,000
29	Third Level and Further Education	147,000	
	An tÚdarás Um Ard-Oideachas — General Expenses	6,000	
	An tÚdarás Um Ard-Oideachas — General (Non-Capital)		
	Grants to Universities and Colleges and Designated		
	Institutions of Higher Education	1,543,000	
	Dublin Dental Hospital	12,000	
	Dublin Institute for Advanced Studies	14,000	
			1,722,000
30	Marine		70,000
31	Roinn na Gaeltachta	10,000	
	Údarás na Gaeltachta	22,000	
			32,000
32	Agriculture and Food	—	
	Teagasc	324,000	
	Coras Beostoic agus Feola	2,852	
			326,852

Vote 46

EXPENDITURE

Vote No.	Service	£	£
33	Labour	—	
	Employment Equality Agency	820	
	Council for Education, Recruitment and Training for the Hotel, Catering and Tourism Industries (CERT Ltd.)... ..	9,000	
			9,820
34	Industry and Commerce	—	
	Shannon Free Airport Development Company Ltd. (Industrial Development)	49,983	
	Eolas	62,000	
	Industrial Development Authority	110,000	
	Irish Productivity Centre	1,225	
	Irish Goods Council	1,000	
			224,208
35	Tourism and Transport	—	
	Bord Fáilte Eireann	69,000	
	Shannon Free Airport Development Company Ltd. (Tourism/Traffic Development)	17,000	
			86,000
38	Army Pensions		50,000
42	Health	45,000	
	Grants to Health Boards		
	Subhead G.1	8,080,000	
	Subhead G.4	1,400,000	
			9,525,000
	TOTAL	£	14,502,070

S. P. CROMIEN,
Accounting Officer.

DEPARTMENT OF FINANCE,
24th April, 1990.

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

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

CONTINGENCY FUND DEPOSIT ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1989

Receipts		Payments	
Balance at 1st January, 1989	£ 20,000	Balance at 31st December, 1989	£ 20,000
	£20,000		£20,000

S. P. CROMIEN,
Accounting Officer.

DEPARTMENT OF FINANCE,
31st May, 1990.

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

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

INDEX

TO THE

APPROPRIATIONS ACCOUNTS OF PUBLIC SERVICES, 1989 AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

(Titles of the Votes are shown in Bold Type)

	PAGE		PAGE
Abbotstown Farm	118	Central Computing Service	15
Asquisition of Fisheries	106	Central Engineering Workshops	29
Acquisition of Land	180	Central Statistics Office	10
Adoption Societies	170	CERT	125
Adult Education Organisations	82,84	Charitable Donations and Bequests ..	68
Advisory Committee on Management Training	128	Chief State Solicitor	39
Advisory Council on Development Co-operation	159	Child Benefit	162
Aer Lingus	138	Chomairle Ealaíon, An	12
Aer Rianta cpt	136	Circuit Court	64
Agency for Personal Services Overseas ..	159	Ciste na Gaeilge	113
Agriculture and Food	114	Ciste Pinsean Thithe an Oireachtais ..	3
Air Navigation Services Office	136	Civil Aviation	136
Amenity Grant Scheme	73	Civil Defence	147
An Bord Pleanála	70	Civil Service Arbitration Board	15, 18
An Chomhairle Ealaíon	12	Civil Service Commission	46
An Post	17,47, 144	Coast Life Saving Service	106
An t-Údarás um Ard-Oideachas	102	Coast Protection	27
Anglo-Irish Co-operation	156	Coastal Radio Stations	107
Army Pensions	153	Coillte Teoranta	178
Arramara Teoranta	107, 112	Coiste an Asgard	152
Arterial Drainage	27	College of Industrial Relations	125
Arts Council	12	Combat Poverty Agency	162
Association of Garda Sergeants and Inspectors	58	Commerce, Industry and	130
Attorney General, Office of the	39	Commission on Health Funding	172
Auditor General, Comptroller and ...	21	Committee for Fund Raising for Charities	55
A.L.O.N.E.	72	Common Fund for Commodities	15
Backweston Farm	118	Communications	144
Barretstown Castle Trust	31	Community Enterprise Programme	126
Beef Classification Scheme	115	Community Services Order Scheme ..	60
Bequests, Charitable Donations and ...	68	Companies Registration Office	132
Bilateral and other Aid	160	Compensation for Fish Withdrawals ..	106
Bord Fáilte	135	Compensation for Personal Injuries ..	53
Bord Fuinnimh Núicléigh	174	Comprehensive and Community Schools	97
Bord Glas	115	Comptroller and Auditor General ...	21
Bord Iascaigh Mhara, An	106	Comptroller and Auditor General, Report of the	i
Bord na gCapall	115	Conciliation Service	53
Bord na Mona	174	Contingency Fund Deposit Account ..	185
Bord Pleanála, An	70	Córas Beostoic agus Feola	115
Bord Scoláireachtaí Comalairte	157	Córas Iompair Éireann	136
Bord Telecom Éireann	17,47, 138	Córas Tráchtála	130
Bovine Tuberculosis and Brucellosis Eradication	115, 124	Cork Hospitals Board	103
Broadcasting Complaints Commission ..	146	Council for the Status of Women	5
Brucellosis Eradication, Bovine Tuberculosis and	115, 124	Council of Europe	2, 160
Bula Limited	177	County Development Work	15
Catchment Drainage Scheme	29	Courts	64
Centenarians' Bounty	1	Criminal Injuries Compensation Tribunal	55
Central Building Maintenance Workshops	28	Cross Border Studies	156
		Cultural Relations	4
		Cumman Parlaiminteach na hÉireann ..	2
		Cuntas an Chranachuir Náisiúnta	113
		Cuntas Chiste na Gaeilge	113

PAGE	PAGE	PAGE	PAGE
Custom House Docks Development Authority	70	Gaeltachta, Roinn na	111
Dáil Éireann	2	Gaeltachta, Údarás na	111
Dairy Disposal Company Limited	115	Garda Complaints Board	53
Data Protection Commissioner	53	Garda Representative Association	58
Defence	147	Garda Síochána	56
Department of the Taoiseach	5	Garda Síochána Benevolent Society	58
DÍON	125,128	Garda Síochána Medical Aid Society	58
Director of Public Prosecutions,		Garda Síochána Reward Fund	59
Office of the	41	General Agreement on Tariffs and Trade	160
District Court	64	General Lighthouse Fund	107
Donations and Bequests, Charitable	68	General Medical Services (Payments) Board	169
Dublin Dental Hospital	102	Geological Survey	174
Dublin Inner City Group Fund	72	Government Supplies Agency	27
Dublin Institute for Advanced Studies	103	Graduate Placement Programmes	126
Dublin Transport Authority	136	Grain Storage (Loans) Act, 1951	123
Ealaíon, An Chomhairle	12	Grant in Aid Fund for Cultural Organisations	8
Early Retirement Payments, Public Service	181	Group Water Schemes	69
Economic and Social Research Institute	15	Haemophiliac Trust Fund	172
Education, First-Level	95	Harbour Development	106
Education, Office of the Minister for	82	Harbours, State	106
Education, Second-Level and Further	97	Health	169
Education, Third-Level and Further	102	Health Boards	169
Employment and Training Levy	129	High Court	64
Employment Equality Agency	125	Higher Education Grants	102
Employment Guarantee Fund	8,134	Houses of the Oireachtas and the European Assembly	2
Employment Incentive Scheme	126	Housing Finance Agency	69
Energy	174	Housing Grants and Subsidies	69
Energy Conservation	174	Improvements to Houses	69
Enterprise Scheme	126	Incorporated Council of Law Reporting for Ireland	53
Environment	69	Increases in Remuneration and Pensions	183
Environmental Works (Youth Employment) Scheme	73	Independent Radio and Television Commission	144
Eolas	130	Industrial Credit Corporation plc	15, 130, 135
Equitation Teams	147	Industrial Development Authority	131
European Assembly	2	Industry and Commerce	130
European Institute of Public Administration	17	Inland Fisheries Development	106
European Regional Development Fund	8	Inland Waterways	27
Export Guarantee Premiums	131	Institiúid Teangeolaíochta Éireann	83
Family Income Supplement	162	Institute of Public Administration	15
Farm Classification Office	43	Intergovernmental Committee on Migration	159
Farm Improvement Programme	116	Interim Board for Occupational Safety and Health	128
Farm Modernisation Scheme	116	International Co-Operation	159
Farm Tax Tribunal	43	Irish Association for Victim Support	53
Farmer's Retirement Scheme	119	Irish Goods Council	131
FEOGA	117,174	Irish Land Commission	114
Film Censorship Fees	54	Irish Management Institute	125
Finance, Office of the Minister for	15	Irish Merchant Seamen's Memorial Committee	107
Fire and Emergency Services	70	Irish Productivity Centre	131
First-Level Education	95	Irish Red Cross Society	152
Fishery Harbour Centres Act, 1968	106	Irish Sailors and Soldiers Land Trust	5, 110
Food Aid Convention	115, 124	Irish Shipping Limited	107
Food, Agriculture and	114	Irish Society for the Prevention of Cruelty to Children	170
Foras Áiseanna Saothair	126		
Foreign Affairs	156		
Forestry	178		
Fund for Distribution of National Lottery Surplus	18		

	PAGE		PAGE
Justice, Office of the Minister for ...	53	Office of the Minister for Finance ...	15
Kilkenny Design Workshops Limited ...	130	Office of the Minister for Justice ...	53
Laboratory, State ...	26	Office of the Ombudsman ...	49
Labour ...	125	Office of the Revenue Commissioners ...	23
Labour Court ...	125	Official Development Assistance ...	159
Land Registry and Registry of		Oifig an Ard-Chláraitheora ...	169
Deeds ...	66	Oifig Eorpach do Theangacha	
Law Reform Commission ...	39	Neamhfhorleathana ...	111
Legal Aid Board ...	53	Oireachtas and the European Assembly,	
Legal Aid - Criminal ...	53	Houses of the ...	2
Leopardstown Park Hospital ...	171	Old Age and Blind Pensions ...	162
Local Appointments Commission ...	46	Ombudsman, Office of the ...	49
Local Authorities ...	69	Ordnance Survey, Valuation and ...	43
Local Authority Housing ...	69	Organisation for Economic	
Local Improvements Scheme ...	69	Co-Operation and Development ...	160
Local Loans Fund ...	29	Outturn of the year ...	i
Local Security Force ...	56		
Macra na Feirme ...	114	Parks ...	27
Malicious Injuries ...	70	Passports ...	156
Manufacturing Accounts, Prisons ...	63	Paymaster General's Office ...	15
Marine ...	106	Pensions, Army ...	153
Marine Development ...	106	Pesticides Registration Scheme ...	119
Marine Emergency Contingency ...	107	Pigs and Bacon Commission ...	115
Marine Research Institute ...	107	Post-Primary Services ...	97
Marine Works (Ireland) Act; 1902 ...	110	President's Establishment ...	1
Mereorological Service ...	138	President's Household Staff ...	27
Minerals Development ...	174	Primary Education Review Body ...	84
MMR Fund ...	172	Prison Officers' Medical Aid Society ...	60
Model Schools ...	95	Prisons ...	60
Motor Insurance Advisory Board ...	133	Prisons Manufacturing Accounts ...	63
Moy Fishery ...	108	Private rented dwellings-	
		Determination of tenancy terms ...	69
National Authority for Occupational		Prize Bonds ...	15
Safety and Health ...	126	Probation and Welfare Services ...	60
National Botanic Gardens ...	114	Public Libraries ...	73
National Council for Curriculum and		Public Record Office ...	6
Assessment ...	82	Public Safety and Crowd Control Committee ...	55
National Development Corporation		Public Service Early Retirement Payments ...	181
Limited ...	131	Public Service Early Retirement Scheme	
National Economic and Social Council	5	4, 8, 11, 18, 25, 32, 37, 40,	
National Gallery ...	13	44, 48, 67, 80, 85, 100, 109,	
National Heritage Council ...	31	124, 129, 134, 140, 152,	
National Industrial Safety Organisation	125	158, 165, 173, 177, 180	
National Library ...	7	Public Water Supply ...	69
National Lottery Suspense Account ...	9, 18, 31,	Public Works, Office of ...	27
73, 87, 113, 151,			
158, 166, 172		Racing Board ...	115
National Micro-Electronics Research		Radio Telefís Éireann ...	138, 144
Centre ...	131	Radiological Emergency Protection	
National Monuments ...	27	Plan ...	174
National Museum ...	7	Refugee Resettlement Committee ...	159
National Safety Council ...	70	Regional/Local Air Services ...	136
National Schools ...	95	Register of Electors ...	69
National Social Services Board ...	172	Registration Council ...	100
National Touring Exhibition Service ...	8	Registry of Deeds, Land Registry and ...	66
Occupational Injuries Fund ...	164	Repatriation Advances ...	158
OECD Review Team ...	84	Report of the Comptroller and	
Office of Public Works ...	27	Auditor General ...	i
Office of the Attorney General ...	39	Reserve Defence Forces ...	147
Office of the Director of Public		Revenue Commissioners, Office of the ...	23
Prosecutions ...	41	Review Body on Higher Remuneration	
Office of the Minister for Education ...	82	in the Public Sector ...	15, 18
		Roinn na Gaeltachta ...	111
		Royal National Lifeboat Institute ...	107, 110
		Salmon Research Trust of Ireland	
		Incorporated, The ...	106

	PAGE		PAGE
Science and Technology Programme ...	131	Third-Level and Further Education ...	102
Seanad Éireann ...	2	Thomond College of Education ...	102
Secondary Schools ...	97	Timber Processing ...	178
Secondary Teachers ...	97	Tithe Gaeltachta ...	111
Second-Level and Further Education ...	97	Tourism and Transport ...	135
Secret Service ...	38	Training and Employment of Young	
Settlement of Travelling People ...	69	Persons Fund ...	129
Sewerage Schemes ...	69	Training Colleges ...	102
Shannon Free Airport Development		Transport, Tourism and ...	135
Company Limited ...	135	Travelling People, Serviced sites for ...	69
Shanwick Communication charges ...	138	Údarás na Gaeltachta ...	111
Social Assistance ...	162	Údarás um Ard-Oideachas, An t- ...	102
Social Employment Scheme ...	126	Unemployment Assistance ...	162
Social Insurance ...	162	United Nations ...	160
Social Welfare ...	162	University Scholarships ...	102
Society of St. Vincent de Paul ...	163	Vaccine Lymph Supply ...	170
Special Criminal Court ...	64	Valoren Programme ...	176
Special USA Exhibition ...	6	Valuation and Ordnance Survey ...	43
Spike Island ...	119	Valuation Tribunal ...	43
State Airports ...	136,141	Veterinary Research Laboratory ...	119
State Harbours ...	106	Vocational Education Committees ...	97
State Laboratory ...	36	Weights and Measures Acts ...	132
State Pathology ...	41	Western Aid Electrification ...	174
Stationery Office ...	27	Western Development Fund ...	15, 19
St. Paul's Garda Medical Aid Society ...	56	Western Measures ...	116
Summary of Accounts ...	xcvi	Western Package ...	119
Superannuation and Retired Allowances	50	Widows' and Orphans'	
Superintendent and District Registrars ...	169	Non-Contributory Pensions ...	162
Supplementary Welfare Allowances ...	162	Wildlife Service ...	27
Supreme Court ...	64	Witnesses' Expenses ...	56
Taoiseach, Department of the ...	5	Work Experience Programme ...	126
Task Force on Special Housing Aid for		World Food Programme ...	116, 123
the Elderly ...	69,72	World Health Organisation ...	169
Teacher Training Colleges ...	102	Youth and Sport Activities/Organisations	82,84
Teagasc ...	114		
Teamwork ...	126		
Technological Aids ...	82		
Thalidomide ...	170		

