



ACCOUNTS OF THE PUBLIC SERVICES, 1977

---

REPORT OF THE COMPTROLLER AND AUDITOR

# APPROPRIATION ACCOUNTS

## 1977

1. The audited accounts are summarized on page xvii. The amount to be surrendered as shown in the summary is £30,306,025

**APPROPRIATION ACCOUNTS OF THE SUMS GRANTED BY THE OIREACHTAS FOR PUBLIC SERVICES FOR THE YEAR ENDED 31 DECEMBER, 1977, 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))*

---

155,519,653 153,481,303

DUBLIN  
PUBLISHED BY THE STATIONERY OFFICE

To be purchased from the  
GOVERNMENT PUBLICATIONS SALE OFFICE, G. P. O. ARCADE,  
DUBLIN 1,  
or through any Bookseller

---

£1.40

---

1978

(Pr. 7122)



APPROPRIATION ACCOUNTS

TABLE OF CONTENTS

	Page
Report of the Comptroller and Auditor General ..	iii
Summary .. .. .	xxvii
Accounts .. .. .	1
Index .. .. .	177
Analysis, under Votes, of the Report of the Comptroller and Auditor General .. .. .	181

DUBLIN  
 PUBLISHED BY THE STATIONERY OFFICE  
 To be purchased from the  
 GOVERNMENT PUBLICATIONS SALE OFFICE, G. R. O. ARCADE,  
 DUBLIN 1.  
 or through any bookseller

£1.40  
 1978

(G.P. 1978)



## ACCOUNTS OF THE PUBLIC SERVICES, 1977

### REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

#### General

#### *Outturn of the Year*

1. The audited accounts are summarised on page xxvii. The amount to be surrendered as shown in the summary is £30,306,025, arrived at as follows:—

Gross Expenditure	Estimated	Actual
	£	£
Original estimates	1,831,251,213	
Supplementary and Additional estimates	124,324,700	
	<hr/>	
	1,955,575,913	1,923,253,973
<i>Less</i> expenditure in excess of Vote 46		22,589
		<hr/>
		1,923,231,384
		<hr/>
<i>Deduct—</i>		
Appropriations in Aid		
Original estimates	153,776,213	
Supplementary do.	1,743,440	
	<hr/>	
	155,519,653	153,481,303
<i>Less</i> surplus appro- priations in aid to be applied, subject to approval by Dáil Éireann, towards meeting the excess expenditure on Vote 46		154
		<hr/>
		153,481,149
		<hr/>
Net Expenditure	£1,800,056,260	£1,769,750,235
	<hr/>	<hr/>
Amount to be surrendered	£30,306,025	

This represents 1·7 per cent. of the supply grants, as compared with 2·8 per cent. in the previous year.

#### *Excess Vote*

2. Expenditure amounting to £22,589 over and above the gross provision made by Dáil Éireann has been incurred on Vote 46—Army Pensions, and will require an excess vote. There were surplus receipts of £154 under appropriations in aid (See also paragraph 39 of this report).

#### *Exchequer Extra Receipts*

3. Extra receipts payable to the Exchequer, as recorded in the Appropriation Accounts, amounted to £13,928,771

#### *Surrender of Balances on 1976 Votes*

4. The balances due to be surrendered out of votes for the public services for the year ended 31 December 1976 amounted to £44,073,700. 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 generally satisfactory results.

## 6. Statement of Receipts into the Central Fund for the Year ended 31 December 1977

REVENUE:—	£
Customs and Excise Duties .. .. .	477,300,000
Estate, etc., Duties and Stamps .. .. .	31,283,000
Capital Taxes .. .. .	10,212,000
Income Tax, Sur-Tax and Corporation Profits Tax .. .. .	529,976,000
Corporation Tax .. .. .	69,644,000
Value-Added Tax (including Turnover and Wholesale Taxes)	321,218,000
Motor Vehicle Duties .. .. .	32,671,264
Post Office .. .. .	121,500,000
Interest on Advances from the Central Fund (including Dividends on Shares) .. .. .	89,650,354
Sundry Receipts .. .. .	64,061,212
Agricultural Levies .. .. .	9,367,532
	<hr/>
	1,756,883,362

### REPAYMENTS, ETC.

#### IN RESPECT OF ISSUES UNDER THE FOLLOWING ACTS:—

Electricity (Supply) Acts, 1927 to 1976 .. .. .	1,848,713
Nitrigin Éireann Teo. Acts, 1963 to 1977 .. .. .	62,759
Sea Fisheries Acts, 1952 to 1974 .. .. .	334,149
Shannon Free Airport Development Co. Ltd. Acts, 1959 to 1974	1,143,997
National Building Agency Ltd. Acts, 1963 to 1974 .. .. .	1,669,421
Tourist Traffic Acts, 1939 to 1975 .. .. .	14,454
Insurance Act, 1953, Section 2 (4) .. .. .	94,030
Turf Development Acts, 1946 to 1975 .. .. .	732,429
Industrial Credit Acts, 1933 to 1977 .. .. .	2,060,013
European Communities Acts, 1972 and 1977 .. .. .	1,364,000
Telephone Capital Acts, 1924 to 1977 .. .. .	1,476,040
Redundancy Payments Acts, 1967 to 1973 .. .. .	3,180,000
E.E.C. REGIONAL DEVELOPMENT FUND .. .. .	8,496,101
	<hr/>
	22,476,106

#### MONEY RAISED BY CREATION OF DEBT:—

Telephone Capital Acts, 1924 to 1977 .. .. .	54,000,000
Savings Certificates .. .. .	15,360,000
Ways and Means Advances .. .. .	1,497,110,416
Exchequer Bills .. .. .	480,000,000
Prize Bonds .. .. .	5,400,000
9½% Investment Bonds .. .. .	3,670,000
Tax Reserve Certificates .. .. .	158,455
National Instalment-Saving .. .. .	8,982,065
Index-Linked Savings Bonds .. .. .	1,645,000
11½% Finance Stock, 1981 .. .. .	24,375,000
13% Finance Stock, 1997-2002 .. .. .	23,250,000
Ireland Japanese Yen Bonds, 1977 .. .. .	32,287,723
8% Finance Stock, 1980.. .. .	24,500,000
Other Borrowings .. .. .	37,574,437
	<hr/>
	2,208,313,096
TOTAL RECEIPTS..	<hr/>
	£3,987,672,564

## Statement of Issues from the Central Fund for the Year ended 31 December 1977

CENTRAL FUND SERVICES:—	£
Public Debt Service .. .. .	334,090,574
Road Fund .. .. .	18,280,000
Annuities, Pensions, Salaries, Allowances, Returning Officers' Expenses and Miscellaneous .. .. .	2,563,373
Contribution to E.E.C. Budget .. .. .	24,709,762
SUPPLY SERVICES .. .. .	1,772,438,005
	2,152,081,714

### ISSUES UNDER THE FOLLOWING ACTS:—

Electricity (Supply) Acts, 1927 to 1976 .. .. .	1,300,000
Local Loans Fund Acts, 1935 to 1974 .. .. .	102,187,000
Telephone Capital Acts, 1924 to 1977 .. .. .	50,500,000
Sea Fisheries Acts, 1952 to 1974 .. .. .	949,000
Transport Acts, 1964 to 1974 .. .. .	2,070,000
Insurance Act, 1953, Section 2 (4) .. .. .	196,896
National Stud Acts, 1945 to 1976 .. .. .	500,000
Industrial Credit Acts, 1933 to 1977 .. .. .	6,682,000
Shannon Free Airport Development Co. Ltd. Acts, 1959 to 1974 .. .. .	4,525,000
Gaeltacht Industries Acts, 1957 to 1977 .. .. .	6,750,000
Fóir Teoranta Acts, 1972 to 1976 .. .. .	3,685,000
European Communities Acts, 1972 and 1977 .. .. .	26,517,748
Turf Development Acts, 1946 to 1975 .. .. .	1,500,000
Broadcasting Authority Acts, 1960 to 1976 .. .. .	2,320,000
British and Irish Steam Packet Co. Ltd. (Acquisition) Acts, 1965 to 1976 .. .. .	9,372,431
Bula Ltd. (Acquisition of Shares) Act, 1977 .. .. .	4,770,000
Bretton Woods Agreements Acts, 1957 to 1977 .. .. .	664,537
	224,489,612

### ISSUES FOR THE REDEMPTION OF PUBLIC DEBT:—

Ways and Means Advances .. .. .	817,712,020
Exchequer Bills .. .. .	480,000,000
Prize Bonds .. .. .	2,344,000
Savings Certificates .. .. .	5,370,000
National Instalment-Saving .. .. .	3,058,815
6½% Investment Bonds .. .. .	800,000
9½% Investment Bonds .. .. .	535,000
Tax Reserve Certificates .. .. .	200,521
Index-Linked Savings Bonds .. .. .	115,000
5½% Conversion Stock, 1977 .. .. .	111,789,214
11% Exchequer Stock, 1977 .. .. .	94,435,411
9½% Finance Stock, 1977 .. .. .	89,476,385
Other Borrowings .. .. .	5,269,233
	1,611,105,599
TOTAL ISSUES ..	£3,987,676,925

## Vote 8.—Office of the Revenue Commissioners

### Revenue Account

7. A test examination of the Revenue Account has been carried out with generally satisfactory results.

8. The net yield of Revenue for the years 1977 and 1976 under its main heads is shown in the following statement:—

	1977	1976
	£	£
Customs .. .. .	28,819,935*	25,391,024
Excise .. .. .	446,118,527	417,045,606
Estate, etc., duties .. .. .	6,674,838	8,771,485
Wealth tax .. .. .	5,806,067	6,488,613
Capital Acquisitions tax .. .. .	2,931,806	433,513
Capital Gains tax .. .. .	1,470,249	430,453
Stamps .. .. .	24,768,978	17,144,818
Income tax and Sur-tax .. .. .	522,988,296	460,537,885
Corporation Profits tax .. .. .	8,023,832	13,659,207
Corporation tax .. .. .	69,700,177	15,907,537
Turnover tax .. .. .	310,216	391,482
Wholesale tax .. .. .	12,931	85,384
Value-Added tax .. .. .	321,201,238†	252,958,296
Agricultural levies, etc. .. .. .	6,093,773‡	2,436,693
	<u>£1,444,920,863</u>	<u>£1,221,681,996</u>

\*Includes £429,524 duty deferred under E.E.C. Regulations (1976 £810,661).

†Includes £533,081 tax deferred under E.E.C. Regulations (1976 £282,223).

‡Includes £73,160 levies deferred under E.E.C. Regulations (1976 £199,850).

£1,446,033,000 was paid into the Exchequer during the year leaving a balance of £1,861,273 as compared with £2,973,410 at the end of the previous financial year.

9. I have been furnished with the following analysis of amounts of income tax, sur-tax, corporation profits tax, corporation tax, capital gains tax, wealth tax and capital acquisitions tax outstanding:—

	Tax under appeal or under inquiry	Tax not in dispute but collection held up for such reasons as bankruptcy, death, etc.	Tax due for collection
<i>Income tax</i> (as at 1 June 1978)	£000	£000	£000
1976-77 .. .. .	44,426	2,742	17,038
1975-76 and earlier years ..	64,033	4,156	22,141
	108,459	6,898	39,179
	£154,536		
<i>Sur-tax</i> (as at 31 March 1978)			
1976-77 .. .. .	358	9	96
1975-76 and earlier years ..	2,779	326	730
	3,137	335	826
	£4,298		
<i>Corporation Profits tax</i> (as at 31 March 1978)			
1976-77 .. .. .	981	129	342
1975-76 and earlier years ..	9,823	849	1,394
	10,804	978	1,736
	£13,518		
<i>Corporation tax</i> (as at 31 March 1978)			
1976-77 .. .. .	56,505	1,757	9,252
	£67,514		
<i>Capital Gains tax</i> (as at 31 March 1978)			
1976-77 .. .. .	276	6	74
1975-76 and earlier years ..	93	—	1
	369	6	75
	£450		
<i>Wealth tax</i> (as at 31 May 1978)			
1977 .. .. .	—	1	197
1975 and 1976 .. .. .	2	—	31
	2	1	228
	£231		
<i>Capital Acquisitions tax</i> (as at 31 May 1978)			
1977 .. .. .	—	225	193
1976 and earlier years ..	—	2	7
	—	227	200
	£427		

Comparative totals for the previous year are Income tax, £136,513,580; Sur-tax, £4,600,119; Corporation Profits tax, £21,323,912; Capital Gains tax, £115,280; Wealth tax, £60,634; Capital Acquisitions tax, £43,133.

### *Extra-Statutory Repayments*

10. Extra-statutory repayments of Customs duties, £11,860, Excise duties, £42,685, Estate etc., duties, £1,526, Value-Added tax, £26,147 and Stamp duties, £3,841, were made during the year.

### *Remissions and Amounts Irrecoverable*

11. I have been furnished with schedules of the cases involving a loss of £100 or upwards in which claims for duty under the Revenue Acts were remitted without statutory authority or passed as irrecoverable during the year ended 31 December 1977. The total amount of the items included in the schedules, £183,749, is made up as follows:—

	£
Customs duty (1 case) .. .. .	200
Estate, etc., duties (15 cases) .. .. .	23,009
Income tax (88 cases) .. .. .	110,480
Sur-tax (4 cases) .. .. .	1,441
Corporation Profits tax (9 cases) .. .. .	18,794
Turnover tax (9 cases) .. .. .	25,414
Wholesale tax (2 cases) .. .. .	2,708
Value-Added tax (2 cases) .. .. .	1,703
	<hr/>
	£183,749
	<hr/>

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

Remission	£
Composition settlements .. .. .	24,829
On grounds of equity .. .. .	14,416
On compassionate grounds .. .. .	5,174

### *Amounts Irrecoverable*

Miscellaneous: liability not enforceable, etc. .. .. .	139,330
	<hr/>
	£183,749
	<hr/>

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

## *Income Tax*

12. Under Section 162 of the Income Tax Act, 1967 the Collector General of Revenue is required to collect and levy income tax charged in assessments notified to him by the tax inspectors. For this purpose he maintains on computer a file record showing for each taxpayer such matters as assessments made, appeals against assessments, the results of such appeals, tax payments made and balances outstanding. In the course of a limited test check it was noted that the file record did not include the up-to-date information relating to some taxpayers. The Accounting Officer informed me that when an inspector wishes to raise a P.A.Y.E. estimate he forwards to the Collector General's Office an input document which is processed to record the estimate on the computer file so that collection can be pursued. Any amendment to an inspector's estimate or any other action taken after the hearing of an appeal requires the authorisation of the inspector in the form of a further input document. The Accounting Officer stated that there was no trace of an amending input document having been received in any of the cases referred to in my query and that the inspector was being requested to review these cases and to forward input documents in respect of any adjustments he wished to make. The Accounting Officer added that the inspectors were also being notified at regular intervals of all cases where appeal stops were still on record so that the position could be reviewed.

### *Income Tax (P.A.Y.E.)*

13. The Income Tax (Employments) Regulations, 1960 prescribe that income tax deducted under the P.A.Y.E. system is payable to the Revenue Commissioners in the income tax month following that in which the tax was withheld from the remuneration of employees. Overdue tax is subject to a statutory interest charge. Statistics relating to income tax collectible under the P.A.Y.E. system are produced periodically from the computer file record. As these statistics seemed to suggest that considerable sums of tax assessed and interest on overdue tax remain unpaid I have communicated with the Accounting Officer in the matter.

14. In the course of a test examination of cases in which interest was statutorily due in respect of late payment of tax under the P.A.Y.E. system, it was noted that interest relating to the years from 1969-70 onwards remained uncollected in some cases and I sought the observations of the Accounting Officer. He informed me that as a general rule enforcement action is not taken to recover interest alone mainly because the referral of such cases to the enforcement agencies would cause serious overloading in those agencies and so interfere with their capability to deal with the

more important cases involving arrears of tax and interest. In selected cases, e.g. where the tax involved is significant, outstanding interest is associated with the collection of tax which may be slipping into arrears. The Accounting Officer also stated that the inclusion of interest already accrued on previous late payments in applications to have payment of tax brought up to date is generally very effective and the threat to include all outstanding interest in legal proceedings has become a very successful deterrent against default in the payment of current tax.

### *Value-Added Tax*

15. Section 19 (3) of the Value-Added Tax Act, 1972 provides that tax collected by accountable persons should be paid to the Collector General of Revenue within a prescribed period. Section 21 of the Act provides that tax not paid within that period is subject to an interest charge. In the course of audit it was noted that certain administrative procedures were being applied in the Office of the Collector General which indicated that the collection of interest on overdue value-added tax was not being pursued in all cases. As the collection of this interest appears to be mandatory I communicated with the Accounting Officer. He informed me that the standard procedures which are applied in relation to non-pursuit of interest on late payments of income tax and P.A.Y.E. tax are also applied to interest on late payments of V.A.T. He stated that there would be considerable difficulties if the interest provisions were rigidly applied in every instance and that the goodwill of employers, on which the collection of these taxes so much depends, would be put at risk by such action.

It was considered that the interest provisions should be regarded as a means to achieving the prompt payment of the tax itself by utilising them to ensure that the larger employers do not become unpunctual in payment of tax and by adopting an approach whereby applications to have interest charges dropped are dealt with on their merits. The Commissioners accordingly are of the opinion that, in the exercise of their care and management powers, they are justified in not pursuing interest charges in cases where the circumstances outlined apply. In pursuance of this policy firm guide-lines have been handed down to the staff involved in order that there should be a uniform approach in dealing with applications from traders not to have interest pursued. If a case merits sympathetic consideration pursuit of the interest is deferred but it becomes a condition of deferment that future returns are received in time. Where a trader does not comply with this condition it is then possible to pursue that interest again.

The Accounting Officer also informed me that there was a further difficulty relating specifically to V.A.T. in that a computerised system to automate the various enforcement stages for collection of arrears of interest charges arising on late payments is not

yet available due to a continuing shortage of trained computer personnel and the necessity to give priority to catering for taxation changes. He added that a manual operation would, therefore, be required to enforce payment of outstanding V.A.T. interest but that it was not practical to provide this with the limited staff resources available, except in selected areas, usually the bigger traders and the more serious default cases.

### *Pay-Related Social Insurance Contributions*

16. The Social Welfare (Pay-Related Contributions) Regulations, 1973 (S.I. No. 354 of 1973) assign responsibility for the collection of pay-related contributions under Section 5 of the Social Welfare (Pay-Related Benefit) Act, 1973 to the Collector General of Revenue. The Act applies the provisions of any enactment relating to the recovery of income tax to the recovery of pay-related contributions. Interest is accordingly leviable on overdue contributions. I have been informed by the Accounting Officer that the balances of pay-related contributions and interest outstanding at 18 January, 1978 were as follows:—

Tax Year	Contributions £	Interest £	Total £
1974-75	2,207,446	143,400	2,350,846
1975-76	2,214,878	120,802	2,335,680
1976-77	2,189,128	413,504	2,602,632
	<u>£6,611,452</u>	<u>£677,706</u>	<u>£7,289,158</u>

The Accounting Officer stated that these balances are a combination of actual and estimated amounts. The £6.6 million contributions outstanding included estimated amounts of £5 million and accordingly the actual contribution arrears were probably substantially below the figure of £6.6 million.

### **Vote 9.—Public Works and Buildings**

#### *Suspense Account*

17. Income tax deducted by the Office of Public Works from rent payments made to persons whose usual place of abode is outside the State is lodged to a suspense account for transmission to the Revenue Commissioners. In the course of audit it was noted that the balance in the suspense account at 31 December 1977, £71,494, appeared to comprise deductions made between 1973 and 1977 and I sought the observations of the Accounting Officer

regarding the delay in transmitting tax deductions to the Revenue Commissioners. He has informed me that the assembly of the requisite data in relation to these deductions and the subsequent reconciliation of accounts as between the Office of Public Works and the Revenue Commissioners is a complicated and time-consuming process. Staffing difficulties in the Accounts Branch in recent years caused this work to fall into arrear which, notwithstanding extensive overtime working, it has not yet been possible to overtake.

The Accounting Officer considers the position unsatisfactory and states that it will be rectified as soon as circumstances permit.

### Vote 23.—Garda Síochána

#### *Road Fund Suspense Account*

18. A notice issued to a motorist under Section 103 of the Road Traffic Act, 1961 in respect of an alleged traffic offence represents an option offered to him either to pay a prescribed amount, in which case he will not be prosecuted for the alleged offence, or, if he fails to make the payment, to remain liable to prosecution. It was noted in the course of audit that in a number of cases, in which the prescribed amounts had not been paid, the relevant notices had not been duly processed before the time limit for the issue of a summons had elapsed and as a result no further action could be taken. I sought the observations of the Accounting Officer. He informed me that the estimated numbers of Section 103 notices not followed up in the years 1974, 1975 and 1976 were as follows:

1974	..	..	3,000
1975	..	..	11,250
1976	..	..	79,750

He stated that in some of the cases in question, the Garda Síochána and/or local authority staff involved were unable, because of pressure of other work, to get to the stage of sending a request to the registration authority for the name of the registered owner before the six-months time limit for the issue of a summons had elapsed. In other cases they sent such requests—after initial delays of various periods—but the registration authorities concerned did not (for reasons understood to be related to their own priorities) respond sufficiently quickly to enable the matter to be taken further. While these two groups, taken together, account for the great majority of cases not followed up, there were some cases where changes of car ownership, etc., caused delays with similar results.

As far as delays involving Garda offices (as distinct from Registration offices) are concerned, the two main factors involved were:

- (a) The need to give priority to other work and, specifically, work related to public security and the prevention and detection of serious crime; in that context, restrictions on Garda overtime introduced in mid-1975 meant that less manpower was available for work of the kind in question and
- (b) Dublin Corporation staff, on the instructions of their union, refused to continue to work in Store Street Garda Station on the grounds that the accommodation there was not up to the standard they required. This refers to staff working on "follow up" procedure, not staff attached to the Corporation's Motor Registration Office.

The Accounting Officer added that all possible action had been taken by his Department to seek an improvement in the position which had been unsatisfactory. In Dublin where the main problem arises a new central office had been opened and the Dublin Corporation staff had resumed work in conjunction with the Gardaí; in Limerick the work had been taken over by the Corporation and other steps had been taken in other areas. In the longer term proposals for computerisation were being examined.

As the expenditure of public moneys on the issue of Section 103 notices which subsequently are not duly processed could be regarded as nugatory I have deemed it desirable to draw attention to the matter.

## Vote 25.—Courts

### *District Court Offices*

19. In the course of local audits at a number of District Court Offices it was noted that there were long delays in issuing warrants in respect of unpaid fines. The Accounting Officer informed me that it had been estimated from returns received from the District Court Clerks as to arrears of work at 31 December 1977 that the total number of fine warrants due for issue at that date was 57,000 and that on the basis of average fines imposed, the value of the fines in respect of which warrants had not been issued was in the region of £430,000. The delay in the issue of warrants was, with other arrears of work in District Court Offices, due to insufficient staff to cope with the very large increase in work-load in recent years. The Accounting Officer has stated, however, that sanction for additional posts (over fifty in all) was obtained over a period from May 1977 to February 1978. Some of these posts have already been filled and all are expected to be filled by the end of 1978. It is expected that this recruitment will be sufficient to enable the problems of delays to be solved in a reasonable time.

## Vote 28.—Environment

### *Subhead R.—Grants of £1,000 for First-Time Owner Occupiers of Certain Dwellings*

20. Provision for the payment of grants at the rate of £1,000 for first-time owner occupiers of certain dwellings was made in 1977 by supplementary estimate which indicated that legislation regarding these grants would be introduced before the end of the year. While a Bill containing a provision to validate these grants was introduced in Dáil Éireann on 14 December 1977 it had not been enacted at the date of this Report. I have recently been informed by the Accounting Officer that the preparation of the legislation has reached an advanced stage.

### *Motor Vehicle Duties*

21. A test examination of the revenue from motor vehicle duties, etc., was carried out with satisfactory results. The gross proceeds for the years 1977 and 1976 were:

	1977	1976
	£	£
Motor tax and Driving Licence fees	30,681,741	36,952,396
State-owned vehicles	287,804	290,281
Fines collected by the Department of Justice .. .. .	1,103,015	785,575
Public Service Vehicle fees .. .. .	71,645	37,593
Appliances and Structures fees .. .. .	8,418	8,713
Driving Test fees .. .. .	319,264	242,802
	<hr/>	<hr/>
	£32,471,887	£38,317,360

£32,671,264 was paid into the Exchequer and £3,652 was refunded during the year leaving a balance of £295,776 compared with £498,805 at the end of the previous year.

The motor tax transactions of the 29 licensing authorities are subject to examination by Local Government auditors whose reports are made available to me. In recent reports I referred to the delay in the completion of the audit of these accounts. Information furnished to me by the Accounting Officer in July 1978 indicates that the audit position has improved somewhat.

## Vote 31.—Secondary Education

### *Subhead H.1.—Comprehensive and Community Schools—Running Costs*

22. During a local audit at a comprehensive school it was noted that an agricultural science project involving the purchase and sale of livestock was being carried out on twelve acres of land

adjacent to the school and I inquired regarding the instructions issued to the school for the control of the project with particular regard to the sales of livestock and farm produce.

The Accounting Officer has informed me that special instructions regarding the control of the project had not been issued to the school concerned which is the only comprehensive or community school with such facilities for the teaching of agricultural science. He also stated that separate accounts were not being kept for the project but that all transactions appear in the monthly accounts furnished by the school.

23. The instructions issued by the Department of Education to Boards of Management of comprehensive and community schools provide for the maintenance of adequate financial records and contain approved procedures for the signing of cheques drawn on school accounts. In the course of local audits carried out by my officers at seven comprehensive and community schools it was noted that in five schools adequate financial records were not being maintained and that the procedures for the signing of cheques prescribed in the Department's instructions were not being observed in two schools.

The Accounting Officer has informed me that the schools concerned have been directed to adhere to the Department's instructions in these matters and that officers of the Department will keep in contact with the schools with a view to ensuring that records are properly maintained.

#### *Subhead H.2.—Secondary, Comprehensive and Community Schools Building Grants and Capital Costs*

24. It was noted that the cost of erecting and equipping a school building at Clifden, County Galway was financed by loans obtained by the local Vocational Education Committee from the Local Loans Fund. It appears that the original intention was that this building would be used for vocational school purposes but before construction commenced it was decided that it would be used for community school purposes. However, as the local Vocational Education Committee had already purchased the site and arranged for the necessary planning, it was agreed that it would pay for the erection of the school building and be reimbursed by the Department out of Subhead H.2. of this Vote, thus enabling the Committee to repay the loans to the Local Loans Fund. While the school has operated as a community school since opening, the running costs being met from Subhead H.1. of this Vote, the Vocational Education Committee continues to be reimbursed from the Vote for Vocational Education in respect of loan repayments made to the Local Loans Fund. The result is that the capital cost of this school is a continuing charge on the Vote for Vocational Education instead of being charged to

Subhead H.2. of this Vote. The Accounting Officer has informed me that it is intended to adjust the position in relation to the capital cost of this school when the final cost has been ascertained.

25. An examination by my officers of departmental files relating to the acquisition of sites for comprehensive and community schools revealed that, out of a total of forty-six sites acquired, registration of the Minister's title could not be verified in twenty-three cases. In five of these cases the sales had been closed for more than two years and in nine others the relevant files gave no indication whether the sales had been closed or not. The Accounting Officer has informed me that consultation is taking place with the Chief State Solicitor's Office in regard to registration of title and closure of sale.

A permanent record of comprehensive and community school properties in which the Minister has an interest is not maintained in the Department but I have been assured by the Accounting Officer that arrangements are now being made for the setting up and maintenance of a departmental property register.

### Vote 39.—Agriculture

#### *Collection of Monetary Compensatory Amounts*

26. A test examination of the collection of Monetary Compensatory Amounts was carried out with generally satisfactory results. I have been furnished with details of the amounts collectible and the amounts collected as Monetary Compensatory Amounts in respect of the various agricultural products. These indicate that a total of £114 million was collectible in respect of these amounts up to 31 December 1977. Of this total £1.4 million was uncollected at that date, comprising £1.37 million on exports to other Member States and due to the European Agricultural Guidance and Guarantee Fund (F.E.O.G.A.) and £33,000 on exports to non-member states and due to the Central Fund as "Own Resources". The arrears arose mainly on exports of beef and livestock, pigmeat and cereals.

#### *Subhead M.6.—Incidental Expenses arising out of Market Intervention*

#### *Subhead N.—Appropriations in Aid*

27. The charge to Subhead M.6. is made up as follows:—

	Beef	Skim Milk Powder	Total
	£	£	£
Handling, freezing and storage ..	5,130,159	248,291	5,378,450
Transport .. .. .	1,719,525	32,914	1,752,439
Deboning allowances .. .. .	3,354,017	—	3,354,017
Canning allowances .. .. .	57,612	—	57,612
Financial charges .. .. .	7,456,268	276,684	7,732,952
	£17,717,581	£557,889	£18,275,470

The amount received from F.E.O.G.A. funds in the year under review and credited to Subhead N. is made up as follows:—

	Beef	Skim Milk Powder	Total
	£	£	£
Handling, freezing and storage ..	7,018,681	372,852	7,391,533
Transport .. .. .	1,948,599	29,730	1,978,329
Deboning allowances .. .. .	5,147,932	—	5,147,932
Canning allowances .. .. .	—	—	—
Financial charges .. .. .	6,063,217	746,893	6,810,110
	£20,178,429	£1,149,475	£21,327,904

While the charge to Subhead M.6. consists of actual payments made, recoveries are effected, with the approval of the E.E.C. Commission, on the basis of projected expenditure. The necessary adjustments are made when the expenditure is accepted by the E.E.C. as a charge in the F.E.O.G.A. accounts. The total amount paid in respect of incidental expenses arising out of market intervention from the date of Ireland's accession to the E.E.C. up to 31 December 1977 was £80,620,291. The amount recovered from E.E.C. funds was £79,151,797.

*Subhead M.6.—Incidental Expenses arising out of Market Intervention*

28. The Minister for Agriculture as the official Intervention Agency of the E.E.C. in Ireland is responsible for the purchase, storage and resale of agricultural products offered through the market intervention system under the Communities' Common Agricultural Policy and for the keeping of stock records in respect of the products handled.

Transactions involving intervention beef commenced in October 1973 but the work of compiling the requisite stock records on a manual basis did not commence until some time later. Towards the end of 1976 it was decided that computerisation of the records on a current basis would become operative from 1 January 1977. It was also decided that the computer would be used to build up stock records in respect of transactions in the pre-1977 period in order to verify the manual records which had not yet been completed.

The computerised system gave rise to difficulties from its inception and has failed to produce current stock records for transactions in 1977 and in the first half of 1978. Moreover neither the manual record nor the computerised record in respect of pre-1977 transactions has yet been completed. Thus the Agency is without any satisfactory records of the stocks of intervention beef on hands and I asked the Accounting Officer what steps

were being taken to produce such records. He informed me that computerisation of these records on a current basis was scheduled to become operative on 1 January 1977 but that considerable difficulties had been encountered in accurately reproducing the data. Additional computer staff had been assigned to this work in February 1978 and it was hoped that the production of computerised stock records on a current basis could commence on 1 July 1978. The Accounting Officer stated that while stock returns had been received each month from each cold store in which intervention beef was stored, final checked stock data for 1977 and the first half of 1978 would not be available until the up-dating of the stock records for the period prior to 1977 had been completed. As losses on transactions in intervention beef resulting from the absence of satisfactory stock records may fall to be met from voted moneys, I have deemed it desirable to draw attention to the matter.

Returns furnished to the E.E.C. indicate that the quantity of intervention beef on hands at 31 December 1977 was 82,000 tonnes valued at £116 million.

29. Arising out of the absence of stock records referred to in the previous paragraph I asked the Accounting Officer for information regarding the departmental checks applied in order to establish the accuracy of the claims submitted by cold stores in respect of storage charges for intervention beef. He informed me that monthly returns are received from cold stores showing stocks of intervention beef at the end of each month and that these are checked against previous returns from the stores. As from 1 January 1977 payments of handling and storage invoices have been made following verification of the transactions on each invoice against other documentation relating to consignments placed in store. Moreover, since January 1977 the cold stores have furnished separate storage invoices for stock brought forward from 1976 and for beef taken in from the beginning of 1977. The Accounting Officer also stated that it was possible to check some of the particulars on these invoices but he added that, to the extent that they depend on opening balances calculated by the cold stores themselves, payments in respect of the pre-1977 stock must be subject to review in the light of the complete stock records when available.

#### **Vote 42.—Industry, Commerce and Energy**

##### *Subhead V.—Grant to National Film Studios of Ireland Ltd.*

30. Reference was made in paragraph 56 of my report on the Accounts for 1975 to a payment of £63,000 towards the administration expenses of the National Film Studios of Ireland Ltd. In 1976 a further grant of £250,000 was paid towards the general expenses of the company. As the company was still experiencing financial

difficulties in 1977 provision was made by way of supplementary estimate for a grant of £300,000 towards its administration expenses. With the sanction of the Minister for Finance the grant was paid to meet the losses incurred in the period January to June 1977 as certified by the Company's auditor and the losses incurred in the period July 1977 to December 1977 as indicated by its financial controller.

*Subhead U.—Appropriations in Aid*

31. Section 8 of the Petroleum and other Minerals Development Act, 1960 confers on the Minister for Industry, Commerce and Energy power to grant petroleum exploration licences and provides that, on the granting of a licence, the licensee shall pay to the Minister such consideration therefor as the Minister, with the concurrence of the Minister for Finance, may determine. Section 58 of the Act provides that all moneys received by the Minister as consideration for any licence granted by him shall, as and when received, be paid into or disposed of for the benefit of the Exchequer in such manner as the Minister for Finance shall direct.

In 1975 terms and conditions applicable to the grant of exclusive offshore exploration licences for oil and gas were approved by the Government and published by the Minister. These provide for the payment of an application fee in respect of each licence applied for and an annual rental during the life of each licence granted. Application fees and rentals are appropriated in aid of the Vote, the receipts in 1977 amounting to £533,711. The terms and conditions also provide that, in addition, an applicant may offer, *inter alia*,

- (a) a commitment to establish industrial development projects,
- (b) an agreement to State participation in excess of the maximum level set out in the licensing terms,
- (c) a signature bonus.

Appropriations in Aid also include £20,000 in respect of signature bonus and £305,279 in respect of funds provided by licensees for petroleum-related training, consultancy and technical assistance projects. The expenditure on these projects is borne on Subhead W.

32. Offers made by licensees and accepted by the Minister under licensing Agreements concluded in 1976 included

- (a) two to establish industrial undertakings within specified periods,
- (b) one to undertake, at no cost to the State, a study regarding the establishment of an iron oxide manufacturing plant and
- (c) one to make an unsecured and interest-free loan to an existing mining company.

I sought information from the Accounting Officer as to how it was proposed to comply with the provisions of Section 8 of the Petroleum and other Minerals Development Act, 1960 in relation to these offers. He informed me that these offers did not constitute consideration for the grant of the relevant licences and were outside the scope of the provisions of that section. In reply to my inquiry as to whether legal advice to this effect had been obtained he informed me that, on the basis of informal legal advice obtained from an officer of the Attorney General's Office who had been advising on the legal aspects of the licensing agreements, he was satisfied that none of these offers constituted consideration for the grant of the relevant licences within the meaning of Section 8 (3) of the Act.

### Vote 44.—Posts and Telegraphs

#### Stores

33. A test examination of the store accounts was carried out with satisfactory results.

In addition to the engineering stores shown in Appendix II as valued at £10,987,410 at 31 December 1977, engineering stores to the value of £27,973 were held on behalf of other government departments. Stores, other than engineering stores, were valued at £2,717,435 including £934,012 in respect of stores held for other government departments.

Including works in progress at 31 December 1977 the expenditure on manufacturing jobs in the factory during the year amounted to £270,038, expenditure on repair work (other than repairs to mechanical transport) to £398,434 and expenditure on mechanical transport repairs to £73,061.

#### Revenue

34. A test examination of accounts of postal, telegraph and telephone services was carried out with satisfactory results. The net yield of revenue for the years 1977 and 1976 is shown in the following statement:—

	1977	1976
	£	£
Postal service .. .. .	42,534,674	37,837,449
Telegraph service .. .. .	3,259,931	3,508,173
Telephone service .. .. .	75,634,249	48,595,252
	£121,428,854	£89,940,874

£121,500,000 was paid into the Exchequer during the year leaving a balance of £1,649,343 at 31 December 1977. Sums amounting to £206,039 due for telephone services and £4,449 for telegraph (telex) services provided in previous years were written off during the year as irrecoverable. I have made a test check of the amounts written off with satisfactory results.

## *Post Office Savings Bank*

35. Section 13 of the Post Office Savings Banks Act, 1861, as amended, requires that the annual accounts of the Bank be audited by me. At the date of this Report I had not completed my audit of the accounts for the year ended 31 December 1977.

### *Bank Account*

36. In accordance with Section 49 of the Central Bank Act, 1971 the account of the Exchequer was transferred to the Central Bank on 1 January 1972. Subsequent to that date the accounts of various Government Departments were also transferred to that Bank. The account of the Minister for Posts and Telegraphs is, however, still maintained at a commercial bank as a current account and in the course of audit it was noted that the daily balances on this account throughout 1977 ranged between £3 million and £20 million. I inquired whether consideration had been given, in the interest of the Exchequer, to the placing of these balances on deposit or alternatively to the transfer of the account to the Central Bank whose surplus income is paid over to the Exchequer.

The Accounting Officer informed me that in relation to the turnover of the Department the bank balances are not considered excessive. The question of transferring the account to the Central Bank was considered in consultation with the Department of Finance and the Central Bank in 1972 and 1973. It was found at that time that the Central Bank would have encountered difficulties in servicing all Post Offices but the matter is receiving further consideration at present in the context of a more general study of banking services. He added that the question of whether interest should be sought from the commercial bank concerned will be taken up if this study does not result in a transfer of the account to the Central Bank.

## **Vote 45.—Defence**

### *Subhead Q.—Engineer Stores*

37. In the course of a local audit at Corps of Engineers Stores, Curragh Command, it was noted that a number of items of equipment and stores recommended for sale by Boards of Survey in the years from 1970 to 1973 were still in stock in September 1977. The Accounting Officer informed me that the delay in disposing of the items in question was due to the lack of a properly defined procedure for follow-up action on the reports of the Boards of Survey. He stated that appropriate action had been taken with a

view to obviating similar delays in future. He added that some of the items of equipment referred to in my query had already been sold and that the other items would be included in a forthcoming sale.

#### *Subhead Z.—Appropriations in Aid*

38. The hiring charge for army helicopters comprises an inclusive charge for flying time and a charge for non-flying time in respect of the crew. In the course of audit it was noted that these charges were last fixed in 1969 and 1971 respectively. Having regard to the increases in pay and allowances and in the cost of fuel and materials since these dates I asked the Accounting Officer whether consideration had been given to the question of increasing these charges.

He informed me that this matter has been under consideration for some time and that the Department's Professional Accountant has been asked to furnish a report in the matter.

#### **Vote 46.—Army Pensions**

##### *Excess of Expenditure over Grant*

39. The Appropriation Account shows excess expenditure of £22,589 over the gross estimate and a surplus of appropriations in aid of £154. The net deficit is therefore £22,435.

The Accounting Officer explained that the excess arose because of overexpenditure of £55,342 under Subhead E (Provision £7,006,000) on pensions, gratuities, etc., for former members of the Permanent Defence Force. While it is possible to make accurate provision for pensions and gratuities payable to Army personnel who retire on reaching the prescribed age limits it is very difficult to forecast commitments in respect of personnel who retire voluntarily before reaching the age limits or who die in service. The number of gratuities, eighty-six, which came in course of payment in December for personnel who retired voluntarily was higher than anticipated. The Accounting Officer added that he is having the accounting arrangements of the Vote examined with the object of improving control measures so as to avoid any excess expenditure in the future.

#### **Vote 49.—Social Welfare**

##### *Subhead E.—Payment to the Social Insurance Fund under Section 39 (9) of the Social Welfare Act, 1952*

40. The charge to the subhead represents the amount paid towards meeting the shortfall in the income of the Social Insurance Fund which bears the expenditure on social welfare benefits. I

noted in the course of audit that a considerable number of stamped social insurance cards had been stolen from an employment exchange as a result of unauthorised entries on three occasions in 1977. I have asked for information as to the number of cards stolen, the face value of the stamps thereon and whether any of the stolen cards have been recovered.

41. Payment of disability benefit is made by the Department of Social Welfare by means of a computerised system. A test examination of this system carried out by my officers in the year under review revealed a number of deficiencies in the control procedures in operation. Because of these deficiencies it appeared that fictitious records might be created through the introduction of unauthorised data into the system. It also appeared that if such records were created they might remain undetected. Furthermore the validity of cases passed for payment was not always properly established and the checking of error reports produced by the computer had fallen into disuse. I have sought the observations of the Accounting Officer.

42. I have been informed that overpayments of benefits from the Social Insurance Fund outstanding at 31 December 1977 were of the order of £1,171,000 as compared with £873,000 at 31 December 1976. 96 individuals were prosecuted for irregularly obtaining or attempting to obtain benefits. Convictions were secured in 76 cases.

43. I have been informed that 100 employers were prosecuted for failure to comply with the provisions of the Social Welfare Acts and convictions were secured in all cases. Civil proceedings for recovery of arrears were completed during the year in 52 cases. Decrees in favour of the Minister for Social Welfare were obtained in all cases, the total amount being £17,875.

#### *Overpayments of Social Assistance*

44. I have been furnished with the following information regarding overpayments of Social Assistance:—

	£
Overpayments not disposed of at 1 January 1977	466,476
Overpayments recorded for recovery in 1977	583,259
	<hr/> 1,049,735

<i>Less</i>	£	
Sums recovered in cash	70,189	
Sums withheld from current entitlements	126,549	
Amounts written off as irrecoverable	23,759	
Amounts charged to Losses (Sub-head N)	3,862	
		224,359
Overpayments not disposed of at 31 December 1977		£825,376

Eight individuals were prosecuted for irregularly obtaining or attempting to obtain assistance. Convictions were secured in seven cases.

### Vote 50.—Health

*Subheads G.1., G.2. and G.3.—Grants to Health Boards, etc.*

45. As stated in previous reports the accounts of the Health Boards are audited by Local Government auditors whose reports are made available to me. The latest year for which reports in respect of all eight Health Boards are available is 1972–73 and the Accounting Officer has informed me that the position at 28 June 1978 in regard to the audit of accounts for subsequent years was as follows:—

Year of Account	Accounts available for audit	Audits completed
1977	Nil.	Nil.
1976	3	Nil.
1975	6	1
1974	8	3
1973–74	8	3

He stated that the Chief Executive Officers of the Health Boards were continually being pressed to expedite the completion of accounts in all outstanding cases. He also stated that discussions were taking place with a view to expediting the completion of audits in all instances where the accounts were available.

SEÁN MAC GEARAILT,  
*Ard-Reachtair Cuntas agus Ciste*  
*(Comptroller and Auditor General).*

10 July 1978.

PUBLIC SERVICES  
APPROPRIATION ACCOUNTS, 1977

SUMMARY

No. of Vote	SERVICE	Estimated Expenditure (Gross) £	Estimated Appropriations in Aid £	Net Supply Grant £	Actual Expenditure (Gross) £	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 £	
1	PRESIDENT'S ESTABLISHMENT	58,000	—	58,000	56,781	—	56,781	1,219	—	—	—	1,219	—	—	1
2	HOUSES OF THE OIREACTAS	2,663,000	—	2,663,000	2,628,378	—	2,628,378	34,622	—	—	—	34,622	—	65	2
3	DEPARTMENT OF THE TAOISEACH	322,000	—	322,000	308,551	—	308,551	13,449	—	—	—	13,449	—	—	3
4	CENTRAL STATISTICS OFFICE	2,403,000	200,000	2,203,000	2,166,146	197,193	1,968,953	236,854	—	—	2,807	234,047	—	—	4
5	AN CHOMHAIRLE EALAÍON	1,200,000	—	1,200,000	1,200,000	—	1,200,000	—	—	—	—	—	—	—	5
6	OFFICE OF THE MINISTER FOR FINANCE	4,428,000	47,000	4,381,000	4,412,897	61,853	4,351,044	15,103	—	—	14,853	29,956	—	—	6
7	COMPTROLLER AND AUDITOR GENERAL	388,000	43,000	345,000	371,001	52,499	318,502	16,999	—	—	9,499	26,498	—	—	7
8	OFFICE OF THE REVENUE COMMISSIONERS	27,884,000	2,227,000	25,657,000	27,244,733	2,484,404	24,760,329	639,267	—	—	257,404	896,671	—	—	8
9	PUBLIC WORKS AND BUILDINGS	31,353,010	4,785,010	26,568,000	31,319,581	4,851,700	26,467,881	33,429	—	—	66,690	100,119	—	—	9
10	STATE LABORATORY	303,000	10,000	293,000	300,328	7,651	292,677	2,672	—	—	2,349	323	—	—	10
11	SECRET SERVICE	25,000	—	25,000	12,961	—	12,961	12,039	—	—	—	12,039	—	—	11
12	OFFICE OF THE ATTORNEY GENERAL	1,113,000	32,000	1,081,000	1,088,111	33,864	1,054,247	24,889	—	—	1,864	26,753	—	—	12
13	OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS	362,010	10	362,000	349,224	255	348,969	12,786	—	—	245	13,031	—	—	13
14	MISCELLANEOUS EXPENSES	2,011,300	—	2,011,300	1,968,634	—	1,968,634	42,666	—	—	—	42,666	—	—	14
15	STATIONERY OFFICE	4,862,000	610,000	4,252,000	4,788,716	663,611	4,125,105	73,284	—	—	53,611	126,895	—	—	15
16	VALUATION AND ORDANCE SURVEY	2,370,500	249,500	2,121,000	2,215,653	334,746	1,880,907	154,847	—	—	85,246	240,093	—	—	16
17	RATES ON GOVERNMENT PROPERTY	4,584,000	729,000	3,855,000	4,389,670	739,196	3,650,474	194,330	—	—	10,196	204,526	—	—	17
18	OFFICE OF THE MINISTER FOR THE PUBLIC SERVICE	3,171,010	681,000	2,490,010	3,071,958	714,683	2,357,275	99,052	—	—	33,683	132,735	—	—	18
19	CIVIL SERVICE COMMISSION	1,008,000	592,000	416,000	948,066	593,605	354,461	59,934	—	—	1,605	61,539	—	—	19
20	SUPERANNUATION AND RETIRED ALLOWANCES	14,800,000	2,265,000	12,535,000	14,581,747	2,360,608	12,221,139	218,253	—	—	95,608	313,861	—	—	20
21	AGRICULTURAL GRANTS	41,200,000	—	41,200,000	40,732,846	—	40,732,846	467,154	—	—	—	467,154	—	—	21
22	OFFICE OF THE MINISTER FOR JUSTICE	2,518,000	26,000	2,492,000	2,417,832	38,449	2,379,383	100,168	—	—	12,449	112,617	2,125	2,794	22
23	GARDA SÍOCHÁNA	62,030,000	1,850,000	60,180,000	60,652,304	1,956,445	58,695,859	1,377,696	—	—	106,445	1,484,141	—	—	23
24	PRISONS	7,864,500	115,500	7,749,000	7,108,824	105,367	7,003,457	755,676	—	—	10,133	745,543	—	—	24
25	COURTS	2,937,000	180,000	2,757,000	2,860,484	213,028	2,647,456	76,516	—	—	33,028	109,544	10,525	13,680	25
26	LAND REGISTRY AND REGISTRY OF DEEDS	1,605,000	—	1,605,000	1,529,975	—	1,529,975	75,025	—	—	—	75,025	†1,100,000	†1,088,770	26
27	CHARITABLE DONATIONS AND BEQUESTS	42,083	83	42,000	41,179	122	41,057	904	—	—	39	943	—	—	27
28	ENVIRONMENT	87,025,500	1,151,000	85,874,500	85,793,097	1,157,239	84,635,858	1,232,403	—	—	6,239	1,238,642	—	—	28
29	OFFICE OF THE MINISTER FOR EDUCATION	22,774,800	102,800	22,672,000	22,433,688	105,383	22,328,305	341,112	—	—	2,583	343,695	—	—	29
30	PRIMARY EDUCATION	117,923,000	697,000	117,226,000	117,447,209	833,235	116,613,974	475,791	—	—	136,235	612,026	—	—	30
31	SECONDARY EDUCATION	81,117,000	632,000	80,485,000	80,924,265	876,673	80,047,592	192,735	—	—	244,673	437,408	—	—	31
32	VOCATIONAL EDUCATION	49,880,500	1,007,500	48,873,000	49,477,694	880,925	48,596,769	402,806	—	—	126,575	276,231	—	—	32
33	RESIDENTIAL HOMES AND SPECIAL SCHOOLS	1,206,000	2,000	1,204,000	1,119,229	885	1,118,344	86,771	—	—	1,115	85,656	—	—	33
34	HIGHER EDUCATION	34,210,000	130,000	34,080,000	34,102,498	137,244	33,965,254	107,502	—	—	7,244	114,746	—	—	34
35	NATIONAL GALLERY	233,000	2,000	231,000	221,827	1,918	219,909	11,173	—	—	82	11,091	—	—	35
36	LANDS	9,416,000	1,147,000	8,269,000	9,214,161	1,244,239	7,969,922	201,839	—	—	97,239	299,078	—	—	36
37	FORESTRY	17,070,000	3,600,000	13,470,000	16,300,858	4,541,581	11,759,277	769,142	—	—	941,581	1,710,723	—	24,414	37
38	ROINN NA GAELTACHTA	8,306,500	7,500	8,299,000	6,868,193	13,837	6,854,356	1,438,307	—	—	6,337	1,444,644	—	3,900	38
39	AGRICULTURE	163,742,216	27,910,206	135,832,010	160,943,714	29,175,606	131,768,108	2,798,502	—	—	1,265,400	4,063,902	—	264,098	39
40	FISHERIES	8,160,820	19,810	8,141,010	7,414,121	24,826	7,389,295	746,699	—	—	5,016	751,715	—	—	40
41	LABOUR	18,423,020	114,010	18,309,010	17,243,139	102,418	17,140,721	1,179,881	—	—	11,592	1,168,289	—	—	41
42	INDUSTRY, COMMERCE AND ENERGY	103,480,020	2,300,010	101,180,010	101,318,041	2,434,621	98,883,420	2,161,979	—	—	134,611	2,296,590	—	—	42
43	TOURISM AND TRANSPORT	63,839,000	5,616,000	58,223,000	61,903,103	5,920,023	55,983,080	1,935,897	—	—	304,023	2,239,920	—	1,022	43
44	POSTS AND TELEGRAPHS	198,227,000	66,753,000	131,474,000	191,696,784	60,834,922	130,861,862	6,530,216	—	—	5,918,078	612,138	13,175,000	12,520,695	44
45	DEFENCE	85,983,000	760,000	85,223,000	84,763,357	708,688	84,054,669	1,219,643	—	—	51,312	1,168,331	—	—	45
46	ARMY PENSIONS	13,427,814	157,814	13,270,000	13,450,403	157,968	13,292,435	—	22,589	—	154	—	—	—	46
47	FOREIGN AFFAIRS	7,426,000	522,000	6,904,000	6,815,579	666,201	6,149,378	610,421	—	—	144,201	754,622	—	—	47
48	INTERNATIONAL CO-OPERATION	4,462,010	—	4,462,010	4,333,245	—	4,333,245	128,765	—	—	—	128,765	—	9,333	48
49	SOCIAL WELFARE	291,125,800	11,667,800	279,458,000	286,132,311	11,622,321	274,509,990	4,993,489	—	—	45,479	4,948,010	—	—	49
50	HEALTH	339,956,000	16,578,000	323,378,000	339,920,789	16,631,010	323,289,779	35,211	—	—	53,010	88,221	—	—	50
51	REMUNERATION	4,639,400	—	4,639,400	4,639,400	—	4,639,400	—	—	—	—	—	—	—	51
52	ECONOMIC PLANNING AND DEVELOPMENT	16,100	100	16,000	10,688	261	10,427	5,412	—	—	161	5,573	—	—	52
TOTAL		£ 1,955,575,913	155,519,653	1,800,056,260	1,923,253,973	153,481,303	1,769,772,670	32,344,529	22,589	4,131,172	6,169,522	—	—	—	—

\*£22,435 deficit to be voted, subject to sanction of Dáil Éireann to application of surplus Appropriations in Aid towards meeting excess expenditure.

TOTAL AMOUNT TO BE SURRENDERED .. .. .£

30,306,025

† Land Registry fees (stamps and cash).

‡ Do. (cash only)

# APPROPRIATION ACCOUNTS— PUBLIC SERVICES

## 1977

Expenditure compared with Grant	Less than Granted	More than Granted	Grant	Service	Grant
1,376	2,792	38,781	38,000	185,248	185,248
<b>TOTAL</b>					
<p><b>Notes</b></p> <p><b>A—</b> Salaries of holders of certain offices in the Department of Finance, 20 Aibreán, 1978.</p> <p><b>B—</b> Expenditure on travel was less than anticipated. Original 19,900; Supplementary 609.61.</p> <p><b>C—</b> The excess was due to the greater use of telephone services and to increased charges.</p>					
<p><b>SEÁN MAC GEARAILT</b></p> <p><i>Original</i> 221,000 <i>Supplementary</i> 35,000</p>					
<p><b>TOMÁS R. Ó COFHAIGH</b></p> <p><i>Original</i> 600,541 <i>Supplementary</i> 600.5</p>					

## Vote 1

## PRESIDENT'S ESTABLISHMENT

ACCOUNT of the sum expended, in the year ended 31st December, 1977, compared with the sum granted, for the salaries and expenses of the Office of the Secretary to the President, and for certain other expenses of the President's Establishment.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances .. .. .	48,000	45,767	2,233	—
B.—Travelling and Incidental Expenses .. .. .	4,700	4,138	562	—
C.—Post Office Services .. .. .	5,300	6,876	—	1,576
TOTAL .. £	58,000	56,781	2,795	1,576
		Surplus to be surrendered	£1,219	

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—Expenditure on travel was less than anticipated.

C.—The excess was due to the greater use of telephone services and to increased charges.

## NOTES

In addition to the amount expended under Subhead A, a further sum of £2,400 was charged to the Vote for Remuneration (No. 51).

The Account of another Vote includes expenditure of, approximately, £142 in respect of the remuneration of staff lent, without repayment, to the President's Establishment.

TOMÁS F. Ó COFAIGH,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
20 Aibreán, 1978.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

ACCOUNT of the sum expended, in the year ended 31st December, 1977, compared with the sum granted, for the salaries and expenses of the Houses of the Oireachtas, including certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>DÁIL ÉIREANN</b>				
A.—Salaries of holders of certain Appointed Offices and Allowances of Comhaltai				
<i>Original</i> £787,656				
<i>Supplementary</i> 54,900				
	842,556	842,564	—	8
B.1.—Payment in respect of secretarial assistance for Comhaltai who are not office-holders	38,000	37,315	685	—
B.2.—Travelling Expenses of Comhaltai . . . . .				
<i>Original</i> £205,000				
<i>Supplementary</i> 19,900				
	224,900	219,212	5,688	—
<b>SEANAD ÉIREANN</b>				
C.—Salaries of holders of certain Appointed Offices and Allowances of Seanadóiri				
<i>Original</i> £189,392				
<i>Supplementary</i> 20,300				
	209,692	209,026	666	—
D.—Travelling Expenses of Seanadóiri . . . . .				
<i>Original</i> £66,000				
<i>Supplementary</i> 5,200				
	71,200	68,570	2,630	—
<b>HOUSES OF THE OIREACHTAS</b>				
E.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas . . . . .	693,700	688,373	5,327	—
F.1.—Post Office Services . . . . .				
<i>Original</i> £221,000				
<i>Supplementary</i> 35,000				
	256,000	247,395	8,605	—

## Vote 2

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
F.2.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas . . . . .				
<i>Original</i> . . . . .	£48,342			
<i>Less Supplementary</i> . . . . .	3,300			
	45,042	38,440	6,602	—
F.3.—Entertainment Expenses of Delegation to European Parliament . . . . .	700	371	329	—
G.—Cumann Parlaiminteach na hÉireann — Inter-Parliamentary Activities (Grant-in-Aid) . . . . .	16,500	16,500	—	—
H.—Expenses of the Restaurant (Grant-in-Aid) . . . . .	70,000	70,000	—	—
I.—Allowances to or in respect of certain Former Members of the Houses of the Oireachtas	8,500	4,412	4,088	—
J.—Ciste Pinsean Thithe an Oireachtais (Comhaltai) (Grant-in-Aid) . . . . .				
<i>Original</i> . . . . .	£143,200			
<i>Supplementary</i> . . . . .	43,000			
	186,200	186,200	—	—
K.—Witnesses' Expenses . . . . .	10	—	10	—
TOTAL . . . . .				
<i>Original</i> . . . . .	£2,488,000			
<i>Supplementary</i> . . . . .	43,000			
<i>Do.</i> . . . .	132,000			
	£ 2,663,000	2,628,378	34,630	8
			Surplus to be surrendered <u>£34,622</u>	

### EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Receipts from sales of souvenir postcards of Leinster House . . . . . £ 65

### EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

F.2.—Saving due to delay in receiving accounts for books, periodicals and office equipment purchased and to expenditure on uniforms being less than anticipated.

F.3.—Expenditure was less than anticipated.

I.—Saving due to no new cases coming in course of payment during the year.

EXTRA REMUNERATION (exceeding £200)

Three pensioners received fees of £6,413, £5,951 and £5,736, respectively, for additional assistance. Twenty officers received sums ranging from £203 to £679 in respect of overtime. The total expenditure on overtime was £10,893.

NOTES

An *ex-gratia* payment of £33 was made in compensation to a Messenger whose bicycle, which was not insured, was stolen in the course of his official duties (E.109/41/41).

The Accounts of other Votes include expenditure of, approximately, £11,339 in respect of the remuneration of staff lent, without repayment, to the Houses of the Oireachtas.

M. J. HEALY,  
*Accounting Officer.*

HOUSES OF THE OIREACHTAS,  
21 Aibreán, 1978.

---

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

ACCOUNT of the sum expended, in the year ended 31st December, 1977, compared with the sum granted, for the salaries and expenses of the Department of the Taoiseach.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	250,000	250,882	—	882
B.—Travelling and Incidental Expenses .. .. .	38,000	25,028	12,972	—
C.—Post Office Services .. .. .	28,000	27,988	12	—
D.—Information and Public Relations Services ..	6,000	4,653	1,347	—
TOTAL .. .. .£	322,000	308,551	14,331	882
Surplus to be surrendered			<u>£13,449</u>	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—This subhead necessarily includes a large contingency element to meet expenses connected with official visits abroad by the Taoiseach.  
D.—This subhead necessarily contains a contingency element.

EXTRA REMUNERATION (exceeding £200)

The total expenditure on overtime for the year was £1,499.

NOTES

This Account includes a sum of £120 spent on the purchase of a gift presented by the Taoiseach to a foreign dignitary (S.109/2/74).

This Account also includes expenditure of £1,094 in respect of staff lent, without repayment, to another Department. The Accounts of other Votes include expenditure of approximately £4,655 in respect of the remuneration of staff lent, without repayment, to the Department of the Taoiseach.

D. Ó SÚILLEABHÁIN,  
*Accounting Officer.*

DEPARTMENT OF THE TAOISEACH,  
21 Aibreán, 1978.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

ACCOUNT of the sum expended, in the year ended 31st December, 1977, compared with the sum granted, for the salaries and expenses of the Central Statistics Office.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances .. .. .	1,483,000	1,354,144	128,856	—
B.—Travelling and Incidental Expenses .. .. .	125,000	90,313	34,687	—
C.—Post Office Services .. .. .	135,000	152,305	—	17,305
D.—Office Machinery and other Office Supplies .. .. .	63,000	40,496	22,504	—
E.—Collection of Statistics .. .. .	597,000	528,888	68,112	—
GROSS TOTAL ..£	2,403,000	2,166,146	254,159	17,305
			Surplus of Gross Estimate over Expenditure £236,854	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
<i>Deduct—</i> F.—Appropriations in Aid .. .. .	200,000	197,193	£2,807	
NET TOTAL ..£	2,203,000	1,968,953	Net Surplus to be surrendered £234,047	

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The saving was due mainly to unfilled vacancies and the replacement of senior officers by new assignments at lower points in salary scales.
- B.—The saving was on staff travelling expenses which were less than anticipated.
- C.—The excess was due to an increase in charges by the Department of Posts and Telegraphs for postal and telephone services and to payment of arrears in respect of telephone services in new accommodation.
- D.—Payments for key punching of data and for office supplies were less than anticipated.
- E.—The saving arose in the overall expenses of field work on agricultural inquiries.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. European Economic Community receipts .. .. .	196,000	191,147
2. Miscellaneous .. .. .	4,000	6,046
	£200,000	£197,193

2. The receipts are fees for statistical information supplied and are difficult to estimate accurately.

**Vote 4**

**EXTRA REMUNERATION (exceeding £200)**

An Assistant Principal received £225 for higher duties. Twenty-one officers received sums ranging from £201 to £354 for overtime. The total expenditure on overtime and taskwork was £17,699 and £3,430, respectively.

**NOTE**

This Account includes expenditure of £5,623 in respect of staff lent, without repayment, to another Department.

**THOMAS P. LINEHAN,**  
*Accounting Officer.*

**CENTRAL STATISTICS OFFICE,**  
24 Aibreán, 1978.

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.

**SEÁN MAC GEARAILT,**  
*Ard-Reachtaire Cuntas agus Ciste.*

ACCOUNT of the sum expended, in the year ended 31st December, 1977, 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
	£	£	£	£
Grant under Section 5 of the Arts Act, 1951 (Grant-in-Aid)				
Original	£1,112,000			
Supplementary	88,000			
	£ 1,200,000	1,200,000	—	—

D. Ó SÚILLEABHÁIN,  
*Accounting Officer.*

DEPARTMENT OF THE TAOISEACH,  
8 Feabhra, 1978.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtair Cuntas agus Ciste.*

ACCOUNT of the sum expended, in the year ended 31st December, 1977, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Finance, including the Paymaster-General's Office, and for payment of certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances				
<i>Original</i>	£1,850,000			
<i>Supplementary</i>	39,000			
	1,889,000	1,878,826	10,174	—
A.2.—Consultancy Services ..	25,000	13,489	11,511	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i>	£150,000			
<i>Less Supplementary</i>	15,000			
	135,000	130,804	4,196	—
B.2.—Office Machinery and other Office Supplies				
<i>Original</i>	£28,000			
<i>Supplementary</i>	40,000			
	68,000	69,484	—	1,484
C.—Post Office Services				
<i>Original</i>	£682,000			
<i>Supplementary</i>	5,000			
	687,000	688,070	—	1,070
D.—Management of Government Stocks				
<i>Original</i>	£670,000			
<i>Supplementary</i>	49,000			
	719,000	718,774	226	—
E.—Economic and Social Research Institute (Grant-in-Aid)	460,000	460,000	—	—
F.—National Savings Committee	57,000	53,898	3,102	—
G.—Grants for County Development Work	113,000	113,000	—	—
H.1.—Payment to Special Regional Development Fund (Grant-in-Aid) ..	225,000	225,000	—	—
H.2.—Management Expenses of Loans advanced from Special Regional Development Fund .. .. .	10,000	9,625	375	—
I.—National Economic and Social Council				
<i>Original</i>	£60,000			
<i>Less Supplementary</i>	20,000			
	40,000	51,927	—	11,927

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GROSS TOTAL				
Original	£4,330,000			
Supplementary	98,000			
	£4,428,000	4,412,897	29,584	14,481
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £15,103	
Deduct—				
J.—Appropriations in Aid			Surplus of Appropriations in Aid realised £14,853	
Original	£39,000			
Supplementary	8,000	47,000		
		61,853		
NET TOTAL			Total Surplus to be surrendered £29,956	
Original	£4,291,000			
Supplementary	90,000			
	£4,381,000	4,351,044		

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2.—The level of consultancy activity was less than estimated.

F.—The saving was due to staff vacancies and to the fact that travel and subsistence expenses were less than estimated.

I.—As some consultancy projects were completed earlier than expected the fees, therefore, became payable in the year.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Recoupment of salaries, etc., of officers on secondment	17,000	25,425
2. Recoupment of certain travelling expenses and subsistence allowances		
	Original	£22,000
	Supplementary	8,000
	30,000	36,410
3. Miscellaneous	—	18
	£47,000	£61,853

1. The recoupment of the salary of an officer on loan to another Department was not provided for in the Estimate.

2. Receipts were greater than anticipated.

## EXTRA REMUNERATION (exceeding £200)

An Assistant Principal Officer received £300 for extra duties. Two officers received allowances of £257 and £327 in respect of duties as delegates at meetings abroad.

The following payments were made in respect of overtime:—a sum of £289 to an Administrative Officer; sums of £1,295 and £1,698 to two Higher Executive Officers; sums ranging from

## Vote 6

£222 to £1,343 to seven Executive Officers; sums ranging from £227 to £839 to three Staff Officers; sums ranging from £219 to £1,847 to nine Clerical Officers; sums ranging from £214 to £1,099 to twenty-two Clerical Assistants; sums ranging from £644 to £839 to four Punch Card Operators; sums ranging from £214 to £1,782 to fourteen Messengers; a sum of £1,608 to a Paperkeeper; a sum of £252 to a Cleaner. The total expenditure on overtime for the year was £47,955.

### NOTES

Expenditure includes the cost for the whole of the year of staff and certain services transferred as from 8th July, 1977 to the Department of Economic Planning and Development.

A sum of £5,700 was charged to Subhead A in respect of the salary of the Secretary of the Savings Committee. A sum of £9,427 was charged to Subhead A in respect of the salaries of staff assigned to the National Economic and Social Council.

A payment of £121 by the E.E.C. in respect of travelling expenses which was lost by an officer and made good by him was subsequently refunded to him as there was no suspicion of fraud or negligence (F. 104/5/57).

A loss of £16 incurred as a result of theft was written off (F.200/11/78).

TOTAL EXPENDITURE (INCLUDING REMUNERATION OF STAFF BORNE ON OTHER VOTES) IN RESPECT OF COMMISSIONS, ETC., ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31st DECEMBER, 1977.

Commission or Committee	Year of Appointment	Total expenditure to 31st December, 1977
National Savings Committee . . . . .	1955/56	£ 420,646
National Economic and Social Council . . . . .	1973/74	233,651

TOMÁS F. Ó COFAIGH,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
25 Aibreán, 1978.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

**SPECIAL REGIONAL DEVELOPMENT FUND**  
Account of Receipts and Payments in the year ended 31st December, 1977

RECEIPTS	PAYMENTS
Balance at 1st January, 1977 .. .. .	Grants (see schedule) .. .. .
£ 318,481	£ 266,144
Vote 6—Subhead H.1.(Grant-in-Aid) .. .. .	
225,000	
Unexpended Grant refunded .. .. .	
500	
Principal repaid .. .. .	
3,859	
Interest paid .. .. .	Balance at 31st December, 1977
1,992	283,688
£549,832	£549,832

## NOTES

1. Four companies in respect of which repayable advances of £81,306 were outstanding at 31st December, 1977 are in receivership or liquidation.
2. A sum of £977, representing principal and interest due on foot of a repayable advance of £600 made to Beara Co-operative Society Ltd., was written off as irrecoverable as the Society has ceased to exist.
3. A sum of £125,645, representing principal and interest due on foot of a repayable advance of £81,824 made to Westsea Ltd., was written off as irrecoverable. The company is insolvent and is in the process of being wound up.
4. A sum of £33,325, representing principal and interest due on foot of a repayable advance of £23,674 made to Connemarle Ltd., was written off as irrecoverable on the liquidation of the company.

**TOMÁS F. Ó'COFAIGH,**  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
25th April, 1978.

I have examined the above Account. 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.

**SEÁN MAC GEARAILT,**  
*Ard-Reachtaire Cuntas agus Ciste.*

## Vote 6

### GRANTS

	£
Cavan County Development Team (a) .. .. .	809
Mel Doherty, Coleman Road, Cavan .. .. .	3,607
G.E.M. Oils Ltd., Regaskin, Cavan .. .. .	5,400
Irish Angling Services Ltd., Ardclougher, Ballyconnell, Cavan .. .. .	3,905
Kelly Brothers (Erinline) Ltd., Virginia, Cavan .. .. .	5,425
Kingscourt Construction Company Ltd., Main Street, Kingscourt, Cavan .. .. .	11,880
Precision Environment Services Ltd., Ballyjamesduff, Cavan .. .. .	13,562
West Cavan Meat Co-operative Ltd., Glangevlin, Cavan .. .. .	2,700
Clare County Council (b) .. .. .	2,704
Ballyare Holdings Ltd., Ramelton, Donegal .. .. .	2,128
Donegal Potatoes Ltd., Colehill, Newtowncunningham, Donegal .. .. .	90,560
North Donegal Co-operative Enterprises Ltd., Legnahorey, Coolboy P.O., Letterkenny, Donegal .. .. .	2,250
Galway County Council (b) .. .. .	8,194
Kinvara Handcraft Co-operative Society Ltd., Kinvara, Galway .. .. .	1,500
Robert Eadie and Sons Ltd., Kerry Woollen Mills, Beaufort, Kerry .. .. .	2,550
Iveragh Co-operative Society Ltd., Cahirciveen, Kerry .. .. .	3,500
Maine Valley Pig Co-operative Society Ltd., Nantinane, Killorglin, Kerry .. .. .	1,350
Tralee Bay Shellfish Co-operative Society Ltd., Barrow, Ardfert, Tralee, Kerry .. .. .	750
P. J. McLoughlin, Ardolum, Drumshanbo, Leitrim .. .. .	6,625
McManus Brothers, Carrigallen, Leitrim .. .. .	513
Bofield Machinery Group, Bofield, Ballina, Mayo .. .. .	1,379
Pat Monaghan, Carrinlough, Irishtown, Mayo .. .. .	7,000
Pat Moran, Clare Island, Mayo .. .. .	2,220
Morgan and Bourke Ltd., O'Connell Street, Sligo .. .. .	1,000
North Western Laboratories, Ballina, Mayo .. .. .	9,859
Western Farming Co-operative Development Society Ltd., Balla, Mayo .. .. .	1,625
Mayo County Council (b) .. .. .	1,833
Sligo/Leitrim Turf-cutting Co-operative Ltd., Dromahair, Leitrim .. .. .	10,270
Outdoor Pursuits Centre, Sherkin Island, West Cork .. .. .	12,116
Regional Study of Western Counties (c) .. .. .	1,972
Study of urban settlements in County Roscommon (d) .. .. .	3,000
Irish Productivity Centre (e) .. .. .	323
Miscellaneous small grants .. .. .	43,635
	£266,144

(a) Payment towards cost of Promotional Campaign in Great Britain.

(b) Payment towards demountable factory buildings.

(c) The study is being carried out by the Irish Productivity Centre and is being jointly financed from this Fund and from E.E.C. Commission resources.

(d) The study is being carried out by staff and students of Queen's University, Belfast.

(e) Payment for follow-up service at Slievebawn Co-operative.

### REPAYABLE ADVANCES OUTSTANDING AT 31ST DECEMBER, 1977.

	£
Dooley-Artom Engineering Ltd., Galway .. .. .	11,334
Portumna Packers Co-operative Ltd., Portumna, Galway .. .. .	8,500
Cyril Cullen Ltd., Carrick-on-Shannon, Leitrim .. .. .	4,763
Ballybay Tanners Ltd., Ballybay, Monaghan .. .. .	46,471
Irish Farmhouse Preserves Ltd., Newbliss, Monaghan .. .. .	9,000
Athlone Furniture Company Ltd., Athlone, Roscommon .. .. .	36,844
Shantan Ltd., Bealnamullia, Athlone, Roscommon .. .. .	24,128
Slievebawn Co-operative Handcraft Market Ltd., Strokestown, Roscommon .. .. .	7,277
G.W.I. Ltd., Collooney, Sligo .. .. .	36,100
Porcelain Products Ltd., Drumcollogher, Limerick .. .. .	2,088
	£186,505

ACCOUNT of the sum expended, in the year ended 31st December, 1977, 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 .. .. .	369,000	350,555	18,445	—
B.—Travelling and Incidental Expenses .. .. .	17,000	18,496	—	1,496
C.—Post Office Services .. .. .	2,000	1,950	50	—
GROSS TOTAL .. £	388,000	371,001	18,495	1,496
			Surplus of Gross Estimate over Expenditure £16,999	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>	Surplus of Appropriations in Aid realised £9,499	
D.—Appropriations in Aid ..	43,000	52,499		
NET TOTAL .. £	345,000	318,502	Total Surplus to be surrendered £26,498	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving mainly due to the changeover to fortnightly pay, special increments being fewer than provided for, staff changes involving appointments at lower points on salary scales and casual vacancies throughout the year offset to some extent by the cost of additional posts authorised towards the end of the year.

In addition to the amount charged to the subhead, £7,000, received from the Vote for Remuneration (No. 51), was spent on salaries.

B.—Excess mainly due to the payment of foreign travelling expenses which had not been foreseen.

APPROPRIATIONS IN AID

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

P. L. MAC DOMHNAILL,  
Accounting Officer.

27th April, 1978.

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.

SEÁN MAC GEARAILT,  
Ard-Reachtaire Cuntas agus Ciste.

## Vote 8 OFFICE OF THE REVENUE COMMISSIONERS

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1977, 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 .. .. .	21,972,000	21,233,942	738,058	—
A.2.—Consultancy Services ..	17,000	31,174	—	14,174
B.—Travelling and Incidental Expenses .. .. .	692,000	765,619	—	73,619
C.—Post Office Services .. ..	2,917,000	3,168,521	—	251,521
D.—Machinery and Equipment for Security Printing and Stamping .. .. .	137,000	134,523	2,477	—
E.—Motor Vehicles .. ..	115,000	116,520	—	1,520
F.—Law Charges, Fees and Rewards .. .. .	120,000	138,753	—	18,753
G.—Compensation and Losses ..	10	1,964	—	1,954
H.—Expenses in connection with International Organisations	87,000	96,402	—	9,402
I.—Office Machinery and other Office Supplies .. .. .	1,826,990	1,557,315	269,675	—
<b>GROSS TOTAL .. £</b>	<b>27,884,000</b>	<b>27,244,733</b>	<b>1,010,210</b>	<b>370,943</b>
	<u>Estimated</u>	<u>Realised</u>	Surplus of Gross Estimate over Expenditure £639,267	
<i>Deduct—</i>			Surplus of Appropriations in Aid realised £257,404	
J.—Appropriations in Aid ..	2,227,000	2,484,404	Total Surplus to be surrendered £896,671	
<b>NET TOTAL .. £</b>	<b>25,657,000</b>	<b>24,760,329</b>		

### EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—Saving was due mainly to delay in filling vacancies and to staff changes involving appointments at lower points in salary scales. The sum of £270,000 was received from the Vote for Remuneration (No. 51).

A.2.—Excess was due to the cost of the consultancy study of the computer development and operations procedures being greater than was anticipated.

- B.—Excess was due mainly to increases in the extent and cost of travelling, subsistence and removals and to increased expenditure on contract cleaning, advertisements and publications. The excess was partly offset by a saving in the cost of security services, revenue instruments, uniforms and tuition fees. Charges to this subhead include an *ex-gratia* payment in one case amounting to £18 as compensation for personal property damaged in the course of employment (E.109/41/41).
- C.—Excess was due mainly to increased charges for postal and telephone services operative from 1st April, 1977.
- F.—Excess on this subhead was due mainly to increased expenditure on the legal enforcement of collection of arrears of taxes; on counsels' fees and on an increase in the cost of carriage and storage of a greater number of seizures.
- G.—Compensation amounting to £1,154 was paid in five cases in respect of damage to vehicles, and £677 in three cases of theft or deterioration of goods while in official custody. Two cash shortages of £100 and £20 and a theft of £13 were charged to this subhead.
- H.—The excess on this subhead was due mainly to the increased cost of subscriptions arising out of membership of the Customs Co-operation Council and to payment of an additional year's subscription to the International Union for the publication of Customs Tariffs.
- I.—Saving was due mainly to expenditure on leasing etc., of equipment being less than anticipated, more advantageous contracts negotiated early in 1977, and to the delay in installation of new equipment. The saving was partly offset by increased expenditure on stationery, etc.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Payments relating to pay-related Social Insurance Scheme ..	1,557,000	1,557,000
2. Payments received for printing relating to Social Insurance ..	59,500	59,500
3. Payment received for printing relating to Post Office Services	186,000	186,000
4. Payment received for printing of motor vehicle licences and drivers' licences (Road Fund) .. .. .	39,000	39,000
5. Moneys received for special attendance of officers .. .. .	120,000	171,607
6. Fines, forfeitures, law costs recovered .. .. .	180,000	323,368
7. Proceeds of customs sales .. .. .	40,000	63,529
8. Miscellaneous .. .. .	45,500	84,400
	£2,227,000	£2,484,404

5. Increase in receipts is due to requests for attendance of officers being greater than anticipated.
6. Receipts vary with the number and importance of the cases involved.
7. Receipts vary with the quantity of seizures sold and the prices realised.
8. Miscellaneous items comprised the following:—

	£
Refund of travelling expenses of officers by the Commission of the E.E.C.	38,796
Bill of entry receipts .. .. .	5,656
Recovery of salary of officers on loan .. .. .	5,558
General lighthouse fund .. .. .	4,458

## Vote 8

	£
Payment received for printing of E.E.C. forms .. .. .	3,250
Statistical returns .. .. .	2,825
Sale of official cars .. .. .	2,502
Merchant shipping fees .. .. .	1,358
Rent of official premises .. .. .	552
Test bets .. .. .	425
Scrivenery fees .. .. .	176
Unclassified items .. .. .	18,844
	£84,400

### EXTRA REMUNERATION (exceeding £200)

Nineteen members of the Customs and Excise staff received allowances varying from £338 to £684 while engaged on investigation duty.

Nine hundred and twenty-six members of the Customs and Excise staff, seven hundred and fifty-two members of the Taxes staff, four hundred and sixty-four members of the General Service staff and seventy-four members of the Stamping Branch staff received amounts varying from £201 to £4,168 in respect of overtime, allowances and/or rewards for the detection of smuggling or other revenue evasions, etc. The total amount paid in respect of overtime was £1,547,865.

Two Executive Officers received allowances of £423 and £286 respectively for performing higher duties. Two Law Clerks received allowances of £284 each for performing higher duties. A Female Stamper and Teller received an allowance of £379 for performing higher duties. Two Tax Assistants received gratuities of £250 each for performing extra duties.

### NOTES

This Account includes expenditure of £4,942 in respect of staff on loan, without repayment, to other Departments. The accounts of other Departments include expenditure of £5,482 in respect of remuneration of staff on loan, without repayment, to this Office.

J. F. RICHARDSON,  
*Accounting Officer.*

OIFIG NA GCOIMISINÉIRÍ IONCAIM,  
28 Aibreán, 1978.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtair Cuntas agus Ciste.*

### VALUE OF COMPUTER WORK DONE FOR OTHER PUBLIC DEPARTMENTS AND OFFICES DURING THE YEAR ENDED 31ST DECEMBER, 1977, WITHOUT REPAYMENT.

Number of Vote	Department	Amount
43	Tourism and Transport .. .. .	£ 4,000
18	Public Service .. .. .	200
29	Education .. .. .	200
22	Justice .. .. .	200
	TOTAL .. .. .	£ 4,600

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1977, compared with the sum granted, for the salaries and expenses of the Office of Public Works; for expenditure in respect of public buildings; for the maintenance of certain parks and public works; for the execution and maintenance of drainage and other engineering works; for expenditure arising from damage to the property of External Governments; and for payment of a grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
A.1.—Office of Public Works: Salaries, Wages and Allowances <i>Original</i> £4,123,000 <i>Less Supplementary</i> 30,000	£  4,093,000	£  4,039,643	£  53,357	£  —
A.2.—Consultancy Services <i>Original</i> £10 <i>Supplementary</i> 3,000	3,010	2,750	260	—
B.1.—Office of Public Works: Travelling and Incidental Expenses .. ..	392,000	418,645	—	26,645
B.2.—Office Machinery and other Office Supplies <i>Original</i> £28,000 <i>Supplementary</i> 3,000	31,000	31,356	—	356
C.—Post Office Services <i>Original</i> £132,000 <i>Supplementary</i> 14,000	146,000	144,896	1,104	—
D.—Purchase of Sites and Buildings <i>Original</i> £1,200,000 <i>Less Supplementary</i> 90,000	1,110,000	991,031	118,969	—
E.—New Works, Alterations and Additions <i>Original</i> £6,000,000 <i>Supplementary</i> 600,000	6,600,000	6,698,074	—	98,074
F.1.—Maintenance and Supplies <i>Original</i> £5,288,000 <i>Less Supplementary</i> 84,000	5,204,000	5,258,067	—	54,067
F.2.—Furniture, Fittings and Utensils <i>Original</i> £701,000 <i>Supplementary</i> 38,000	739,000	713,412	25,588	—

## Vote 9

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
F.3.—Rents, Rates, etc. . . . .	4,400,000	4,426,022	—	26,022
F.4.—Fuel, Light, Water, Cleaning Materials, etc. <i>Original</i> £2,250,000 <i>Supplementary</i> 100,000	2,350,000	2,356,536	—	6,536
F.5.—Compensation, etc., arising from Damage to the Pro- perty of External Govern- ments . . . . .	10,000	1,137	8,863	—
F.6.—Repair of Courthouses <i>Original</i> £20,000 <i>Less Supplementary</i> 15,000	5,000	—	5,000	—
G.1.—Arterial Drainage—Surveys	91,000	83,797	7,203	—
G.2.—Arterial Drainage—Con- struction Works <i>Original</i> £3,125,000 <i>Less Supplementary</i> 225,000	2,900,000	2,909,450	—	9,450
G.3.—Arterial Drainage—Main- tenance <i>Original</i> £1,163,000 <i>Less Supplementary</i> 67,000	1,096,000	1,112,430	—	16,430
G.4.—River Fergus Drainage <i>Original</i> £1,000 <i>Less Supplementary</i> 1,000	—	—	—	—
H.—Purchase and Maintenance of Engineering Plant and Machinery and Stores <i>Original</i> £917,000 <i>Supplementary</i> 336,000	1,253,000	1,228,633	24,367	—
I.—Coast Protection <i>Original</i> £63,000 <i>Less Supplementary</i> 7,000	56,000	54,206	1,794	—
J.1.—National Monuments <i>Original</i> £754,000 <i>Supplementary</i> 60,000	814,000	789,496	24,504	—
J.2.—Conservation and Restora- tion of Holy Cross Abbey (Grant-in-Aid) . . . . .	60,000	60,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GROSS TOTAL				
Original	£30,718,010			
Supplementary	635,000			
	31,353,010	31,319,581	271,009	237,580
			Surplus of Gross Estimate over Expenditure £33,429	
	Estimated	Realised		
Deduct—				
K.—Appropriations in Aid				
Original	£4,850,010			
Less Supplementary	65,000			
	4,785,010	4,851,700		Surplus of Appropriations in Aid realised £66,690
				Total Surplus to be surrendered £100,119
NET TOTAL				
Original	£25,868,000			
Supplementary	700,000			
	26,568,000	26,467,881		

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—The savings resulting from unfilled posts were greater than anticipated.  
 B.1.—A larger number of claims than anticipated, particularly under travelling and subsistence, matured for payment in the final weeks of the year.  
 D.—Certain purchases which had been provided for could not be completed within the year of account.  
 The payments in the year were as follows:—

SERVICE	AMOUNT	DEPARTMENT OF FINANCE AUTHORITY
DEPARTMENT OF FINANCE	£	
Cork : New central office accommodation, Sullivan's Quay—site (balance) .. .. .	9,750	(dated 6 October, 1975)
: Cove St./Drinan St.—premises (sundry interests and legal costs) .. .. .	34,255	S.2/25/75
Dublin : Cumberland St., Dun Laoghaire—site (balance) .. .. .	86,250	S.2/32/35
: Four Courts Hotel premises (balance) ..	183,750	S.2/1/76
Westmeath : Belview, Mullingar—site (purchase) .. ..	5,000	S.102/12/45
Wexford : King St.—site (purchase) .. .. .	29,000	S.2/1/77
Revenue Commissioners—		
Donegal : Carrigans—site (purchase) .. .. .	5,000	S.102/12/45
Commissioners of Public Works—		
Clare : The Burren National Park—sundry lands (deposits) .. .. .	10,250	S.102/4/77
Cork : No. 14 Old Blackrock Rd.—landlord's interest (deposit) and auctioneer's fees .. ..	1,200	S.102/12/45

## Vote 9

		£	
Donegal	: Glenveagh Estate—lands (third instalment) ..	44,095	S.102/7/74
Dublin	: No. 1A Leinster Lane—lessor's interest (balance) .. .. .	2,250	S.102/12/45
	: No. 1 Leinster Lane—lessor's interest (deposit) .. .. .	6,250	S.2/32/46
Kerry	: Great Blasket Island (parts)—lands (purchase price, legal costs and auctioneer's fees) ..	1,143	S.102/9/72
	: Killarney National Park		
	Lands at Incheens (purchase price) .. ..	25,000	S.102/12/67
	Islands in Lough Leane (purchase price) .. ..	17,000	S.55/11/56
	Lands adjoining Upper Lake (deposit) .. ..	21,250	Do.
Meath	: Knowth—site (purchase price) .. ..	1,000	S.102/12/45
Sligo	: No. 2 Chapel St.—premises (purchase price) ..	3,250	Do.
Westmeath	: No. 13 Pearse St., Athlone—plot (deposit) ..	94	Do.
DEPARTMENT OF JUSTICE			
Garda Síochána—			
Clare	: Ballyvaughan—site (balance and legal costs)	2,413	Do.
Dublin	: Rush—lessor's interest (purchase price) ..	13,000	S.14/41/26
	: Terenure Rd. West—site (balance) .. ..	27,875	S.14/4/64
Kildare	: Dublin St., Kildare—site (purchase price) ..	31,500	S.14/2/54
Laois	: Abbeyleix—site (purchase price) .. ..	150	S.102/12/45
	: Ballylinan—site (balance) .. .. .	1,688	Do.
Leitrim	: Drumkeerin—site (purchase price) .. ..	1,000	Do.
Limerick	: Kilfinane—premises (purchase price and legal costs) .. .. .	2,060	Do.
Longford	: Edgeworthstown—site (balance) .. ..	1,875	Do.
Tipperary	: Cappawhite—site (purchase price) .. ..	600	Do.
Westmeath	: Moate—plot (purchase price) .. ..	400	Do.
DEPARTMENT OF EDUCATION			
Dublin	: Santry—storage accommodation for National Library (balance) .. .. .	299	S.2/10/75
DEPARTMENT OF LABOUR			
Dublin	: Loughlinstown House—premises (balance of charges) .. .. .	5,668	S.74/4/74
DEPARTMENT OF TOURISM AND TRANSPORT			
Dublin	: No. 26 Eden Quay—fee simple interest (purchase price and legal costs) .. .. .	667	S.102/12/45
Wexford	: Ballygeary—fee simple interest (purchase price and legal costs) .. .. .	103	Do.
DEPARTMENT OF FOREIGN AFFAIRS			
Greece	: Athens—Embassy Residence (purchase price)	415,833	S.2/7/77
SUNDRY MINOR TRANSACTIONS, BALANCES, ETC. .. .. .		113	S.102/12/45
E.—Requirements to meet contractual commitments were somewhat greater than anticipated. A statement of expenditure, Department by Department, is at page 26.			

- F.1.—More claims than anticipated matured for payment towards the close of the year. A statement of expenditure, Department by Department is at page 27.
- F.2.—Some claims which it had been anticipated would mature for payment during the year did not do so. A statement of expenditure, Department by Department, is at page 27. The value of stocks held at the Central Furniture Stores on 31st December, 1977 was £300,000 approximately.
- F.3.—A statement of expenditure, Department by Department, is at page 27.
- F.4.—A statement of expenditure, Department by Department, is at page 27.
- F.5.—The requirements for which provision was made did not fully materialise during the year of account.
- F.6.—Consultations with the interested parties delayed commencement of the work.
- G.1.—In addition to the charge against the subhead, engineering stores were supplied and services rendered by plant and machinery to the value of £6,459.
- G.2.—In addition to the charges against the subhead, there were Engineers' salaries and travelling expenses, engineering stores supplied and services rendered by plant and machinery to the following values:—

					£
Catchment Drainage Schemes:	Boyne	..	..	..	470,064
	Maigue	..	..	..	310,179

Credits in respect of transfers of materials, etc., from the Moy and Killimor drainage schemes amounted to £14 and £1, respectively, and credits in respect of transfers from the Shannon Embankment scheme amounted to £84.

- H.—The value of stores held on 31st December, 1977, was £350,000 approximately.
- J.1.—The requirement under the subhead proved less than envisaged as a contribution of £20,000 towards the cost of certain works carried out within the year came to account, unexpectedly, before the close of the year.

## APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Rents (including receipts from lettings of sporting and fishing rights, etc.)			
	<i>Original</i>		
	<i>Supplementary</i>		
		320,000	315,007
2. Charges at harbours, parks, etc. .. .. .		395,000	463,827
3. Sales of property			
	<i>Original</i>		
	<i>Supplementary</i>		
		90,000	82,424
4. Recoveries from the Department of Posts and Telegraphs for services carried out on repayment terms			
	<i>Original</i>		
	<i>Less Supplementary</i>		
		1,445,000	1,270,720
5. Recoveries from other Departments, etc., for services carried out on repayment terms .. .. .		670,000	810,948
6. Recoveries from County Councils in respect of maintenance of arterial drainage works (Nos. 3 of 1945 and 23 of 1955) and of coast protection works (No. 12 of 1963) .. .. .		1,500,000	1,520,429
7. Fees, etc., in connection with the operation of the Local Loans Fund .. .. .		250,000	247,855

## Vote 9

	Estimated	Realised
	£	£
8. Miscellaneous, including sales of produce and surplus stores, hire of plant, etc. . . . .	115,010	140,490
TOTAL		
Original	£4,850,010	
Less Supplementary	65,000	
	£4,785,010	£4,851,700

2. Receipts at Dún Laoghaire Harbour were greater than expected.
3. Some sales provided for could not be completed during the year.
4. Expenditure in the year on New Works for the Department of Posts and Telegraphs was less than expected.
5. Receipts generally were greater than expected. They were derived as follows:—

Department of the Environment, £53,060; Department of Social Welfare, £488,216; National University, £26,035; Córas Iompair Éireann, £18,049; Incorporated Law Society, £5,785; Bar Council, £665; Law Reform Commission, £22,759; in respect of Holycross Abbey Works, £20,000; in respect of services rendered by the Central Engineering Workshops and Stores, £57,231; by Central Furniture Stores, £10,364; by Dún Laoghaire Harbour Workshops, £4,604; Agency Fees, £96,458; Sundry, £7,722.

8. The receipts were derived as follows:—

Sales of produce and surplus stores, £57,837; hire of plant, £13,210; works done for other parties, £28,157; licences, football pavilions, etc., Phoenix Park, £3,896; storage, etc., of boats at Dún Laoghaire and Howth Harbours, £512; sale of postcards, maps, photos, £2,530; in respect of services of heating, lighting, etc., £3,974; refunds of salaries of officers on loan, £6,480; E.S.B. contribution towards cost of restoring Lough Allen Canal, £8,000; refunds from Department of Foreign Affairs in respect of prior years' transactions, £7,914; Sundry, £7,980.

### EXTRA REMUNERATION (exceeding £200)

As fees for professional services an Engineer Grade II (Electrical and Heating) received a sum of £233.

Payments for overtime totalled £16,708 which included a sum of £288 paid to a Higher Executive Officer, sums of £453 and £296 paid to two Executive Officers, sums ranging from £383 to £210 paid to five Staff Officers, sums ranging from £712 to £201 paid to eight Clerical Officers, sums ranging from £451 to £201 paid to eleven Clerical Assistants, £568 paid to a Cleaner (Male), £385 paid to a Messenger, £345 paid to the Head Messenger, £312 paid to a Paperkeeper and £306 paid to the Clerk-in-Charge, Mechanical Engineering Services.

A sum of £500 was paid to an Engineer Grade III (Civil) for extra attendance. (E.8/3/63).

### NOTES

1. This account includes expenditure of £21,986 in respect of staff lent, without repayment, to another Department.
2. A residence valued at £5,700 was transferred by the Minister for Fisheries to the Commissioners. (D.307/4/61).
3. A total of £4,430, in sums ranging from £1,145 to £12, was paid, *ex-gratia*, in twelve cases to contractors in respect of unforeseen increases in their contributions under the Social Welfare Acts. (S.9/2/64).
4. Damage amounting to £900 approximately was caused by road vehicles in six instances in the Phoenix Park and in two instances at other properties.

5. Losses by accidental fire not covered by insurance were as follows:—

	£
Maynooth Garda Station, Co. Kildare .. .. .	129
Custom House, Dublin .. .. .	1,800 (estimated)
Monster Institute, Cork: Farm Labourer's cottage .. .. .	2,000 Do.

6. Expenditure totalling £2,654 was incurred in connection with research projects at State Parks. (S.43/6/32).

7. The account includes sums totalling £784 in respect of the operation and maintenance of Richmond Harbour, Co. Longford, as an adjunct to the Shannon Navigation, in anticipation of the transfer to the State of title to the property. Receipts on foot of lock and dock charges amounted to £85. (S.98/5/67).

8. A sum of £100 was paid in settlement of a claim for compensation by a landowner in respect of flooding of lands adjoining the River Blackwater embankment, County Clare. (S.50/2/46).

9. Twelve cases of malicious damage gave rise to losses amounting to £780 approximately.

10. £600 was paid in settlement of a claim by a member of the Garda Síochána for personal injuries. In addition legal costs amounting to £148 were paid. (S.102/5/57).

11. A sum of £20,000 was paid on foot of a Court award in a claim by an employee for injuries received in the course of his work, sums of £4,000 and £878 were paid in settlement of two other such claims, and sums of £1,375, £1,330 and £499 were paid in respect of legal costs in cases where the compensation was paid in prior years. Sums totalling £39 were paid in two other cases for medical examination of employees who had indicated their intention of claiming compensation for injuries. (E.7/1/75, E.112/7/77, P.7/3/76, E.122/5/76).

12. A total of £10,947 was paid, *ex-gratia*, on foot of fifty-three claims for damage, etc., caused by arterial drainage works. Sums totalling £1,081 were paid in settlement of five cases of accidental damage. (S.59/1/68 and S.102/7/49).

13. Losses of stores to a total value of £497 were written off at eight works centres. (S.59/2/53).

14. Payments totalling £947 were made in five cases of collisions between State vehicles and other vehicles and payments totalling £311 in five incidents in which no second vehicle was involved. Damage to three of the State vehicles amounted to £203. (S.48/3/47).

A State truck accidentally damaged a private car and the owner was paid the vouched cost of repairs, £25.

A truck on hire to the Commissioners was accidentally damaged and the owners were paid the vouched cost of repairs, £20.

15. In implementation of Government decisions, Loughlinstown House, Co. Dublin, with about 13 acres of land attached, was made available to the European Foundation for the Improvement of Living and Working Conditions; the total cost, approximately £250,000, is being charged to this Vote. A sum of £205,000 was so charged in 1976; within the year of account the charges totalled £20,410. Subheads D and F.1. (S.74/4/74; S.102/2/75).

16. The net expenditure during the year on Post Office buildings charged to Telephone Capital Account amounted to £3,293,114 which included a sum of £2,963 paid, *ex-gratia*, to sixteen contractors in recoupment of unforeseen increases in the statutory contributions under the Social Welfare Acts. (S.9/2/64).

S. MAC CÁRTHAIGH,  
*Oifigeach Cuntasaitochta.*

OIFIG NA NOIBREACHA POIBLÍ,  
28 Aibreán, 1978.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

## Vote 9

STATEMENT OF RECEIPTS AND PAYMENTS BY THE COMMISSIONERS OF PUBLIC WORKS ON THE UNDER-MENTIONED NON-VOTED SERVICE IN THE YEAR ENDED 31ST DECEMBER, 1977

SERVICE	Balance, 1st January, 1977	Receipts, 1977	Payments, 1977	Balance, 31st December, 1977
	£	£	£	£
Marine Works (Ireland) Act, 1902, Maintenance Fund .. .. .	(Cr.) 2,923	1,248	3,902	(Cr.) 269 (a)

(a) The following stock is held to the credit of the Fund:—  
£3,570 11% Conversion Stock, 1979.

S. MAC CÁRTHAIGH,  
*Oifigeach Cuntasáiochta.*

OIFIG NA NÓIBREACHA POIBLÍ,  
28 Aibreán, 1978.

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

Departments, etc.	Vote	Expenditure
	£	£
President's Establishment .. .. .	1,000	22
Houses of the Oireachtas .. .. .	40,000	78,413
Finance .. .. .	252,500	291,092
Revenue Commissioners .. .. .	131,500	76,076
Office of Public Works .. .. .	320,000	254,670
Public Service .. .. .	306,000	211,100
Justice .. .. .	947,000	1,152,805
Education .. .. .	357,000	427,149
Lands .. .. .	100,000	91,916
Gaeltacht .. .. .	25,000	17,158
Agriculture .. .. .	296,200	251,239
Fisheries .. .. .	138,000	168,178
Industry, Commerce and Energy .. .. .	11,000	3,582
Tourism and Transport .. .. .	66,000	92,544
Posts and Telegraphs .. .. .	436,800	301,284
Defence .. .. .	44,000	26,877
Foreign Affairs .. .. .	189,500	163,750
Social Welfare .. .. .	8,500	950
Sundry Departments, new buildings .. .. .	2,000,000	2,815,976
Other buildings .. .. .	120,000	54,896
Minor New Works not exceeding £5,000 each .. .. .	180,000	184,527
Urgent and Unforeseen Works .. .. .	5,000	—
Minor balances of expenditure (not provided for above) on works of prior years which may not be completed on 1st January, 1977 .. .. .	25,000	33,870
	£6,000,000	£6,698,074
Supplementary	600,000	—
TOTAL .. .. .	£6,600,000	£6,698,074

## F.1, F.2, F.3, F.4—MAINTENANCE, REPAIRS AND OTHER CURRENT CHARGES

DEPARTMENTS, etc.	F.1 Maintenance and Supplies		F.2 Furniture, Fittings and Utensils		F.3 Rents, Rates, etc.		F.4 Fuel, Light, Water, Cleaning Materials, etc.	
	Vote	Expen- diture	Vote	Expen- diture	Vote	Expen- diture	Vote	Expen- diture
	£	£	£	£	£	£	£	£
President ..	90,000	138,760	12,000	7,319	—	—	43,000	39,300
Oireachtas ..	58,000	69,469	14,000	7,023	62,000	54,655	42,000	64,169
Taoiseach ..	47,000	74,864	9,000	12,627	146,000	130,006	46,000	55,254
Finance ..	140,500	236,909	24,500	19,754	157,000	63,057	95,000	106,293
Comptroller and Auditor General ..	500	856	500	919	5,000	4,900	500	172
Revenue Com- missioners ..	370,000	372,799	60,000	52,272	1,068,000	940,472	264,000	283,865
Office of Public Works ..	1,765,000	1,784,181	34,000	19,058	151,000	471,634	151,000	191,972
Public Service	32,000	55,086	8,000	4,109	180,000	260,165	24,000	50,892
Justice ..	890,000	882,349	43,000	34,106	251,500	188,400	423,500	403,362
Environment	75,000	47,449	13,000	11,015	120,000	112,064	128,000	34,270
Education ..	315,000	238,889	25,500	23,330	90,000	128,815	72,000	134,789
Land Comm- ission ..	60,000	58,422	9,000	6,465	60,000	49,732	65,000	60,301
Forestry ..	18,000	11,837	5,000	2,309	20,000	10,788	27,000	23,034
Gaeltacht ..	2,000	2,805	1,000	3,701	20,000	15,792	7,000	6,927
Agriculture	330,000	343,124	45,000	49,796	340,000	286,497	340,000	369,111
Fisheries ..	13,000	6,452	3,000	100	18,000	2,029	8,000	4,216
Labour ..	50,000	43,003	18,000	12,325	140,000	116,742	31,000	39,916
Industry, Com- merce and Energy ..	50,000	43,199	21,000	13,619	145,000	109,641	38,000	42,403
Tourism and Transport ..	40,000	27,442	10,000	10,557	60,000	44,381	33,000	36,184
Posts and Tele- graphs ..	357,000	404,834	114,500	110,723	12,500	11,234	55,000	52,848
Defence ..	80,000	64,800	20,000	21,914	5,000	2,025	32,000	34,305
Foreign Affairs	285,000	168,046	113,000	40,246	950,000	994,640	128,000	112,790

## Vote 9

### F.1, F.2, F.3, F.4—MAINTENANCE, REPAIRS AND OTHER CURRENT CHARGES

DEPARTMENTS ETC.	F.1 Maintenance and Supplies		F.2 Furniture, Fittings and Utensils		F.3 Rents, Rates, etc.		F.4 Fuel, Light, Water, Cleaning Materials, etc.	
	Vote	Expenditure	Vote	Expenditure	Vote	Expenditure	Vote	Expenditure
	£	£	£	£	£	£	£	£
Social Welfare	140,000	142,253	24,000	40,170	366,000	390,806	180,000	194,958
Health	35,000	39,168	14,000	7,285	33,000	37,547	17,000	15,205
Economic Planning and Development	—	—	—	—	—	—	—	—
Unallocated	45,000	1,071	60,000	202,670	—	—	—	—
	£ 5,288,000	—	701,000	—	4,400,000	—	2,250,000	—
<i>Supplementary</i>	<i>Less</i> 84,000	—	38,000	—	—	—	100,000	—
<b>TOTAL</b>	<b>5,204,000</b>	<b>5,258,067</b>	<b>739,000</b>	<b>713,412</b>	<b>4,400,000</b>	<b>4,426,022</b>	<b>2,350,000</b>	<b>2,356,536</b>

STATE LABORATORY

Vote 10

ACCOUNT of the sum expended, in the year ended 31st December, 1977, 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 .. .. .	242,000	232,736	9,264	—
B.—Travelling and Incidental Expenses .. .. .	12,500	12,252	248	—
C.—Post Office Services .. .. .	3,500	4,441	—	941
D.—Apparatus and Chemical Equipment .. .. .	45,000	50,899	—	5,899
GROSS TOTAL .. .. .£	303,000	300,328	9,512	6,840
			Surplus of Gross Estimate over Expenditure £2,672	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>	<i>Deficiency of Appropriations in Aid realised</i> £2,349	
E.—Appropriations in Aid .. .. .	10,000	7,651	Net Surplus to be surrendered £323	
NET TOTAL .. .. .£	293,000	292,677		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- C.—The excess was due to the greater use of telephone services and to increased charges.
- D.—The excess was due to the purchase of additional essential equipment and to increased costs.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts for various analyses, examinations, tests, etc. ..	5,000	3,985
2. Recoupment of certain travelling expenses .. .. .	5,000	3,666
	£10,000	£7,651

- 1. Accurate estimation of these receipts is difficult.
- 2. These receipts, which are refunds from the E.E.C. of the travelling and subsistence expenses of officers attending E.E.C. meetings, are difficult to estimate.

EXTRA REMUNERATION (exceeding £200)

Two Laboratory Technicians, two Attendants, a Chemist and a Storeman received sums varying from £213 to £1,165 in respect of overtime. The total expenditure on overtime was £4,247.

DEPARTMENT OF FINANCE,  
20 Aibreán, 1978.

TOMÁS F. Ó COFAIGH,  
*Accounting Officer.*

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

SEÁN MAC GEARAILT,  
*Ard-Reachtair Cuntas agus Ciste.*

ACCOUNT of the sum expended, in the year ended 31st December, 1977, compared with the sum granted, for Secret Service.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
Secret Service .. .. .	£ 25,000	£ 12,961	£ 12,039	£ —
Surplus to be surrendered ..			£12,039	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

The estimate is necessarily conjectural.

TOMÁS F. Ó COFAIGH,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
20 Aibreán, 1978.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtair Cuntas agus Ciste.*

ACCOUNT of the sum expended, in the year ended 31st December, 1977, compared with the sum granted, for the salaries and expenses of the Office of the Attorney General.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances				
<i>Original</i> £714,500				
<i>Supplementary</i> 5,000				
	719,500	715,615	3,885	—
B.—Travelling and Incidental Expenses				
<i>Original</i> £20,000				
<i>Supplementary</i> 22,000				
	42,000	41,188	812	—
C.—Post Office Services				
<i>Original</i> £25,500				
<i>Supplementary</i> 8,000				
	33,500	33,802	—	302
D.—Fees to Counsel .. ..	100,000	98,869	1,131	—
E.—General Law Expenses ..	70,000	52,790	17,210	—
F.—Defence of Public Servants ..				
<i>Original</i> £1,000				
<i>Supplementary</i> 15,000				
	16,000	13,847	2,153	—
G.—Law Reform Commission ..	132,000	132,000	—	—
GROSS TOTAL .. ..				
<i>Original</i> £1,063,000				
<i>Supplementary</i> 50,000				
	£ 1,113,000	1,088,111	25,191	302
			Surplus of Gross Estimate over Expenditure £24,889	
Deduct—	Estimated	Realised		
H.—Appropriations in Aid				
<i>Original</i> £12,000				
<i>Supplementary</i> 20,000				
	32,000	33,864	£1,864	
NET TOTAL				
<i>Original</i> £1,051,000				
<i>Supplementary</i> 30,000				
	£ 1,081,000	1,054,247	Total Surplus to be surrendered £26,753	

## Vote 12

### EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

E.—Expenditure varies according to the number and nature of the cases coming before the courts and consequently is difficult to estimate.

F.—Accurate estimation is difficult as expenditure varies according to the amount of the costs of legal representation incurred in the defence of public servants during the year.

#### APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Costs and fees recovered by the Chief State Solicitor, etc. . . . .		
<i>Original</i> £8,000		
<i>Supplementary</i> 20,000	28,000	29,864
2. Receipts from the Department of Posts and Telegraphs ..	4,000	4,000
	£32,000	£33,864

1. It is difficult to estimate these receipts as they vary according to the number of prosecutions by the State and to the amount of costs and fees recovered by the Chief State Solicitor in these prosecutions.

#### EXTRA REMUNERATION (exceeding £200)

Eighteen officers received sums ranging from £209 to £1,086 in respect of overtime. The total expenditure on overtime was £9,951.

D. QUIGLEY,  
*Accounting Officer.*

OFFICE OF THE ATTORNEY GENERAL,  
25 Aibreán, 1978.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

OFFICE OF THE DIRECTOR OF  
PUBLIC PROSECUTIONS

Vote 13

ACCOUNT of the sum expended, in the year ended 31st December, 1977, 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				
<i>Original</i> £67,010				
<i>Supplementary</i> 4,000				
	71,010	70,351	659	—
B.—Travelling and Incidental Expenses .. .. .	8,000	7,433	567	—
C.—Post Office Services .. .. .	7,000	5,512	1,488	—
D.—Fees to Counsel				
<i>Original</i> £200,000				
<i>Supplementary</i> 60,000				
	260,000	252,641	7,359	—
E.—General Law Expenses ..	16,000	13,287	2,713	—
GROSS TOTAL				
<i>Original</i> £298,010				
<i>Supplementary</i> 64,000				
	£ 362,010	349,224	12,786	—
			Surplus of Gross Estimate over Expenditure £12,786	
	<u>Estimated</u>	<u>Realised</u>	Surplus of Appropriations in Aid realised	
F.—Appropriations in Aid ..	10	255	£245	
NET TOTAL			Total Surplus to be surrendered	
<i>Original</i> £298,000			£13,031	
<i>Supplementary</i> 64,000				
	£ 362,000	348,969		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—The saving arose because some legal books on order were not delivered within the year.
- C.—Expenditure on these services was less than anticipated.
- E.—Expenditure varies according to the number and nature of the criminal cases coming before the courts and consequently is difficult to estimate.

APPROPRIATIONS IN AID

It is difficult to estimate these receipts as they vary according to the amount of costs and fees recovered by the Director of Prosecutions in criminal cases.

**Vote 13**

**EXTRA REMUNERATION**

The total expenditure on overtime was £271.

**SIMON T. O'LEARY,**  
*Accounting Officer.*

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS,  
27 Aibreán, 1978.

---

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.

**SEÁN MAC GEARAILT,**  
*Ard-Reachtaire Cuntas agus Ciste.*

MISCELLANEOUS EXPENSES

Vote 14

ACCOUNT of the sum expended, in the year ended 31st December, 1977, compared with the sum granted, for certain Miscellaneous Expenses and for payment of a grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Property Values (Arbitrations and Appeals) .. ..	14,000	13,132	868	—
B.—Centenarians' Bounty ..	2,000	1,550	450	—
C.—The Racing Board—Grant-in-Aid for Capital Purposes ..	100,000	100,000	—	—
D.—State Entertainment				
<i>Original</i> .. .. .	£80,000			
<i>Supplementary</i> .. .. .	13,000			
	93,000	91,082	1,918	—
E.—Recoupment to the Central Bank of Ireland of payments to the Liquidator of the Irish Trust Bank Ltd.				
<i>Original</i> .. .. .	Nil			
<i>Supplementary</i> .. .. .	£1,800,000			
	1,800,000	1,761,208	38,792	—
F.—Legal expenses arising out of a Tribunal of Inquiry into certain allegations affecting the Minister for Local Government				
<i>Original</i> .. .. .	Nil			
<i>Supplementary</i> .. .. .	£1,300			
	1,300	1,310	—	10
G.—Compensation for damage caused by the detonation of a torpedo in Kilmore Quay in February, 1977				
<i>Original</i> .. .. .	Nil			
<i>Supplementary</i> .. .. .	£1,000			
	1,000	352	648	—
TOTAL				
<i>Original</i> .. .. .	£196,000			
<i>Supplementary</i> .. .. .	1,815,300			
	£ 2,011,300	1,968,634	42,676	10

Surplus to be surrendered £42,666

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The amount of travelling by the Property Arbitrator was less than anticipated.
- B.—The provision is necessarily conjectural.
- G.—The processing of claims was such that fewer cases than expected matured for payment in 1977 and further claims, for which provision was made, did not materialise.

**Vote 14**

**NOTE**

Fees (stamps) amounting to £5,058 in respect of this service were received during the year.

**TOMÁS F. Ó COFAIGH,**  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
5 Aibreán, 1978.

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.

**SEÁN MAC GEARAILT,**  
*Ard-Reachtaire Cuntas agus Ciste.*

ACCOUNT of the sum expended, in the year ended 31st December, 1977, compared with the sum granted, for the salaries and expenses of the Stationery Office; for printing and binding, paper, publications, office machinery and other office supplies for Public Services; and for sundry miscellaneous purposes.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances .. .. .	577,000	564,454	12,546	—
A.2.—Consultancy Services ..	5,000	—	5,000	—
B.—Travelling and Incidental Expenses .. .. .	34,000	35,947	—	1,947
C.—Post Office Services .. ..	110,000	118,392	—	8,392
D.—Printing and Binding ..	1,600,000	1,891,151	—	291,151
E.—Paper and Publications ..	2,300,000	1,882,328	417,672	—
F.—Office Machinery and other Office Supplies .. ..	236,000	296,444	—	60,444
GROSS TOTAL .. .. .£	4,862,000	4,788,716	435,218	361,934
			Surplus of Gross Estimate over Expenditure £73,284	
	Estimated	Realised	Surplus of Appropriations in Aid realised £53,611	
Deduct— G.—Appropriations in Aid ..	610,000	663,611		
NET TOTAL .. .. .£	4,252,000	4,125,105	Total Surplus to be surrendered £126,895	

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—Savings were due to delay in filling vacancies and to filling vacancies at pay scale points lower than the pay points of the officers replaced.
- A.2.—Payment for consultancy charges did not materialise within the year.
- B.—Expenditure on the carriage of goods was higher than estimated due to increased charges.
- C.—Estimate of expenditure is mainly supplied by the Department of Posts and Telegraphs.
- D.—Expenditure on printing and binding was higher than estimated due to general increases in prices.
- E.—Provision was included for payment for orders unfulfilled in 1976 due to an industrial dispute at the paper manufacturer's premises in that year. It was not necessary to take up the full subhead provision in the year of account due to a reduction in the varieties of stocks on conversion to metric measurements and to fluctuations in requirements.

## Vote 15

F.—Additional and replacement duplicating equipment was purchased and expenditure on miscellaneous office supplies was higher than anticipated.

APPROPRIATIONS IN AID		Estimated	Realised
		£	£
1. Sales of publications	.. .. .	115,000	163,604
2. Supplies and services provided on repayment	.. .. .	490,000	492,045
3. Miscellaneous receipts	.. .. .	5,000	7,962
		<u>£610,000</u>	<u>£663,611</u>

1. Receipts from sales were higher than expected due in some measure to increased prices not sanctioned at the time the estimate was prepared. Sales are at all times difficult to forecast.

3. Receipts from the sale of old typewriters, copying and duplicating equipment were higher than expected.

### VALUE OF STOCK IN HAND ON 31ST DECEMBER, 1977

		£
Paper	.. .. .	774,867
Miscellaneous stores	.. .. .	138,530
		<u>£913,397</u>

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

### EXTRA REMUNERATION (exceeding £200)

Seventy-three officers of different grades were paid sums varying from £210 to £2,966 in respect of overtime. The total expenditure on overtime was £57,918.

### NOTES

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

—£45 in respect of a clerical error in a tender (S.9/4/58),

—£705 and £240 in respect of price increases not anticipated at the time of tendering and not provided for in the tenders (S.9/7/54).

An extra contractual payment of £48 was made to a contractor in respect of unforeseeable additional charges incurred by him in the execution of a contract (S.9/7/54).

Losses as follows were suffered during the year and were written off—

(a) sums of £52 and £3 were lost through burglary at the Government Publications Sale Office, G.P.O. Arcade (S.49/1/77).

(b) two typewriters to the value of £170 were lost through burglary at Beggar's Bush (S.49/1/77).

Free copies of official publications were issued as follows:

International Labour Office	.. .. .	£59 (S.46/2/35)
Library of the Council of Europe	.. .. .	£35 (S.46/13/50)
Food and Agriculture Organisation	.. .. .	£59 (S.71/14/46)
Library Committee of King's Inns	.. .. .	£99 (S.46/29/30)
University of Southampton	.. .. .	£34 (S.46/5/45)
British Library of Political and Economic Science	.. .. .	£78 (S.46/37/24)
Queen's University, Belfast	.. .. .	£108 (S.46/1/39)
The Editor, Irish Law Times and Solicitors' Journal	.. .. .	£4 (S.46/3/50)
Yale University, New Haven, Connecticut	.. .. .	£1 (S.49/1/72)
Magee University College, Derry	.. .. .	£13 (S.46/5/45)
Loyola University Library, Chicago	.. .. .	£28 (S.46/5/45)

J. F. HARMAN,  
*Accounting Officer.*

STATIONERY OFFICE,  
27th April, 1978.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

ACCOUNT of the sum expended, in the year ended 31st December, 1977, compared with the sum granted, for the salaries and expenses of the Valuation Office, the Ordnance Survey and certain minor services.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances .. .. .	1,673,000	1,606,584	66,416	—
B.1.—Travelling and Incidental Expenses .. .. .	387,400	315,509	71,891	—
B.2.—Office Machinery and other Office Supplies .. .. .	29,100	9,816	19,284	—
C.—Post Office Services .. .. .	30,000	29,490	510	—
D.—Stores .. .. .	46,000	32,420	13,580	—
E.—Equipment .. .. .	205,000	221,834	—	16,834
GROSS TOTAL .. £	2,370,500	2,215,653	171,681	16,834
			Surplus of Gross Estimate over Expenditure £154,847	
	Estimated	Realised	Surplus of Appropriations in Aid realised £85,246	
F.—Appropriations in Aid ..	249,500	334,746	Total Surplus to be surrendered £240,093	
NET TOTAL .. £	2,121,000	1,880,907		

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to delay in filling vacancies.  
 B.1.—It is difficult to forecast accurately in advance the expenditure required for travelling.  
 B.2.—Computer charges less than anticipated.  
 D.—Reserve paper stocks were utilised resulting in a reduction of purchases.  
 E.—Additional supplies of expendable items—films for printing, printing plates, trigonometric materials—purchased.

## APPROPRIATIONS IN AID

Estimated	Realised
£	£

## VALUATION OFFICE

1. Contributions by rating authorities pursuant to 37 and 38 Vict., c. 70 in respect of the expenses of the annual revision of valuations .. .. .	6,295	6,258
2. Fees payable pursuant to 23 Vict., c. 4 (sec. 9) .. .. .	1,900	2,158
3. Miscellaneous .. .. .	1,250	1,805

## Vote 16

### ORDNANCE SURVEY

	Estimated	Realised
	£	£
4. Sales of maps .. .. .	240,000	324,525
5. Miscellaneous .. .. .	55	—
	<u>£249,500</u>	<u>£334,746</u>

F.2 and 3. Difficult to forecast accurately under these headings.

F.4. Map sales were greater than anticipated.

#### EXTRA REMUNERATION (exceeding £200)

Fifteen officers received sums varying from £219 to £605 for overtime. The total amount paid in respect of overtime was £14,500.

D. F. RYAN,  
*Accounting Officer.*

VALUATION OFFICE,  
16th May, 1978.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

## APPENDIX

FACE VALUE OF MAPS SUPPLIED TO AND SPECIAL WORK DONE FOR OTHER GOVERNMENT DEPARTMENTS DURING YEAR ENDED 31ST DECEMBER, 1977, WITHOUT REPAYMENT.

Vote No.	Departments, etc.	Face Value of Maps	Cost of Special Work	Total
		£	£	£
2	Houses of the Oireachtas .. .. .	—	20	20
3	Department of the Taoiseach .. .. .	2	—	2
4	Central Statistics Office .. .. .	805	—	805
6	Finance .. .. .	—	10	10
8	Revenue Commissioners .. .. .	18	98	116
9	Public Works and Buildings .. .. .	5,869	225	6,094
12	Attorney General .. .. .	54	—	54
13	Director of Public Prosecutions .. .. .	48	230	278
18	Public Service .. .. .	—	168	168
22	Justice .. .. .	—	198	198
23	Garda Síochána .. .. .	20,579	2,503	23,082
26	Land Registry .. .. .	18,595	9,409	28,004
28	Environment .. .. .	797	418	1,215
29	Education .. .. .	394	8,620	9,014
36	Lands .. .. .	35,657	20	35,677
37	Forestry .. .. .	19,165	262	19,427
38	Gaeltacht .. .. .	5	—	5
39	Agriculture .. .. .	9,453	—	9,453
40	Fisheries .. .. .	1,024	190	1,214
42	Industry, Commerce and Energy .. .. .	4,328	829	5,157
43	Tourism and Transport .. .. .	227	2,908	3,135
45	Defence .. .. .	40,252	6,036	46,288
47	Foreign Affairs .. .. .	39	323	362
49	Social Welfare .. .. .	42	—	42
50	Health .. .. .	45	—	45
	<b>TOTAL .. .. .</b> £	<b>157,398</b>	<b>32,467</b>	<b>189,865</b>

NO MAPS WERE PRESENTED UNDER COPYRIGHT FOR YEAR ENDED 31ST DECEMBER, 1977.

ACCOUNT of the sum expended, in the year ended 31st December, 1977, compared with the sum granted, for rates and contributions in lieu of rates, etc., in respect of Government property, and for contributions towards rates on premises occupied by Representatives of External Governments.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.— Rates and Contributions in lieu of Rates, etc. . . . .	4,534,000	4,341,460	192,540	—
B.—Contributions towards Rates on Premises occupied by Representatives of External Governments . . . . .	50,000	48,210	1,790	—
GROSS TOTAL . . .£	4,584,000	4,389,670	194,330	—
			Surplus of Gross Estimate over Expenditure £194,330	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>	Surplus of Appropriations in Aid realised £10,196	
C.—Appropriations in Aid . .	729,000	739,196		
NET TOTAL . . .£	3,855,000	3,650,474	Total Surplus to be surrendered £204,526	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

A. and B.—Precise estimation is difficult because poundage rates and possible additional commitments are not known in advance.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipt from the Social Insurance Fund and Occupational Injuries Fund in respect of premises occupied in connection with Social Insurance (No. 11 of 1952 (sec. 40))	79,000	102,812
2. Receipts from Post Office Savings Bank for premises occupied in connection therewith . . . . .	3,500	13,159
3. Payment by local authorities for premises occupied by Local Accounts and Supply Staff, Department of the Environment (No. 14 of 1939 (sec. 17))	800	559
4. Receipts in respect of premises occupied by the Department of Posts and Telegraphs . . . . .	632,300	608,155
5. Receipts from Department of the Environment in respect of premises occupied by Road Traffic Section . . . . .	13,400	14,511
	<u>£729,000</u>	<u>£739,196</u>



OFFICE OF THE MINISTER FOR THE PUBLIC SERVICE **Vote 18**  
**ACCOUNT** of the sum expended, in the year ended 31st December, 1977,  
 compared with the sum granted, for the salaries and expenses of  
 the Office of the Minister for the Public Service and for payment  
 of a grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances .. .. .	1,610,000	1,591,209	18,791	—
A.2.—Consultancy Services .. .. .				
<i>Original</i> .. .. .	£185,000			
<i>Less Supplementary</i> .. .. .	29,990			
	155,010	85,186	69,824	—
B.—Travelling and Incidental Expenses .. .. .	134,500	131,014	3,486	—
C.—Post Office Services .. .. .	50,000	41,680	8,320	—
D.—Central Data Processing Services .. .. .	840,000	851,592	—	11,592
E.—Institute of Public Administration (Grant-in-Aid) .. .. .				
<i>Original</i> .. .. .	£320,000			
<i>Supplementary</i> .. .. .	30,000			
	350,000	350,000	—	—
F.—Gaeleagras na Seirbhíse Poiblí	15,000	14,136	864	—
G.—Civil Service Arbitration Board .. .. .	9,000	4,741	4,259	—
H.—Review Body on Remuneration in the Upper Ranges in the Public Sector ..	7,500	2,400	5,100	—
<b>GROSS TOTAL</b> .. .. .				
<i>Original</i> .. .. .	£3,171,000			
<i>Supplementary</i> .. .. .	10			
	£ 3,171,010	3,071,958	110,644	11,592
			Surplus of Gross Estimate over Expenditure £99,052	
<b>Deduct—</b>	<b>Estimated</b>	<b>Realised</b>	<b>Surplus of Appropriations in Aid realised</b>	
I.—Appropriations in Aid .. .. .	681,000	714,683	£33,683	
<b>NET TOTAL</b> .. .. .			<b>Total Surplus to be surrendered</b>	
<i>Original</i> .. .. .	£2,490,000			
<i>Supplementary</i> .. .. .	10			
	£ 2,490,010	2,357,275	£132,735	

**EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT**

A.2.—The saving was mainly due to the fact that a number of consultancy assignments and research projects, planned for 1977, did not materialise in the year and others commenced later than envisaged.

## Vote 18

C.—The saving was due to delays in furnishing telephone accounts.

F.—Is é is mó ba chúis leis an sábháil ná nár cuireadh tús i 1977 le cúrsaí a bhí beartaithe do Ath Luain agus do Chaisleán an Bharraigh.

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

H.—Expenditure on specialist assistance to aid the Review Body did not arise as no major references were sent to the Body by the Government.

### APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from the Department of Posts and Telegraphs . . . . .	9,500	9,875
2. Receipts from computer services rendered by the Central Data Processing Services . . . . .	640,000	672,045
3. Recoupment of salaries, etc., of officers on secondment	24,000	23,442
4. Recoupment of certain travelling and subsistence expenses from the E.E.C. . . . .	2,000	2,029
5. Miscellaneous . . . . .	5,500	7,292
	<u>£681,000</u>	<u>£714,683</u>

2. Receipts under this heading come irregularly and in large amounts at a time, thus making it difficult to estimate with precision how much will be received in any period of twelve months.

5. Expenditure on outside consultancy services in connection with a project in the Blood Transfusion Service Board which was recouped by that Board was not provided for in the original estimate.

### EXTRA REMUNERATION (exceeding £200)

Ten Clerical Officers received sums ranging from £241 to £480 for roster duties. Twenty-one Clerical Officers received sums ranging from £244 to £400 for computer programming duties. The following payments were made in respect of overtime:—sums ranging from £480 to £788 to four Higher Executive Officers; sums ranging from £288 to £584 to two Executive Officers; sums ranging from £260 to £1,512 to five Staff Officers; sums ranging from £261 to £1,094 to eleven Clerical Officers; sums ranging from £207 to £353 to five Key-Punch Operators; a sum of £520 to a Clerical Assistant; sums ranging from £347 to £1,589 to thirteen Messengers and a sum of £799 to a Paperkeeper. The total expenditure on overtime for the year was £29,908.

### NOTES

The Account includes expenditure of £630 in respect of the remuneration of an officer employed without charge for six weeks on a project at the Blood Transfusion Service Board. The Account also includes expenditure of £4,040 in respect of the remuneration of an officer on loan, without repayment, to another Department.

Expenditure includes the cost for the whole of the year of staff and certain services transferred as from 8th July, 1977 to the Department of Economic Planning and Development.

### TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS, ETC., ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1977.

Commission or Committee	Year of Appointment	Total expenditure to 31st December, 1977
Civil Service Arbitration Board . . . . .	1950/51	£ 49,786
Review Body on Remuneration in the Upper Ranges in the Public Sector . . . . .	1969/70	121,688

S. MAC GAMHNA,  
Accounting Officer.

DEPARTMENT OF THE PUBLIC SERVICE,  
27 Aibreán, 1978.

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.

SEÁN MAC GEARAILT,  
Ard-Reachtair Cuntas agus Ciste.

VALUE OF COMPUTER WORK DONE FOR OTHER PUBLIC DEPARTMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1977, WITHOUT REPAYMENT

Number of Vote	Departments, etc.	Amount
		£
4	Central Statistics Office .. .. .	29,401
6	Finance .. .. .	22,081
9	Office of Public Works .. .. .	19,261
16	Valuation and Ordnance Survey .. .. .	6,484
19	Civil Service Commission .. .. .	19,699
22	Justice .. .. .	76,966
28	Environment .. .. .	3,037
29	Education .. .. .	42,929
36	Lands .. .. .	365
37	Forestry .. .. .	16,725
39	Agriculture .. .. .	39,843
40	Fisheries .. .. .	653
41	Labour .. .. .	2,183
42	Industry, Commerce and Energy .. .. .	3,812
43	Tourism and Transport .. .. .	606
45	Defence .. .. .	48,851
47	Foreign Affairs .. .. .	241
50	Health .. .. .	1,519
		£ 334,656

ACCOUNT of the sum expended, in the year ended 31st December, 1977, 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 .. .. .	579,000	553,686	25,314	—
A.2.—Examiners, etc. .. .. .	122,000	99,244	22,756	—
B.—Travelling and Incidental Expenses .. .. .	68,000	71,791	—	3,791
C.—Post Office Services .. .. .	96,000	99,584	—	3,584
D.—Examinations .. .. .	143,000	123,761	19,239	—
<b>GROSS TOTAL .. £</b>	<b>1,008,000</b>	<b>948,066</b>	<b>67,309</b>	<b>7,375</b>
			Surplus of Gross Estimate over Expenditure £59,934	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>	Surplus of Appropriations in Aid realised £1,605	
E.—Appropriations in Aid ..	592,000	593,605		
<b>NET TOTAL .. £</b>	<b>416,000</b>	<b>354,461</b>	Total Surplus to be surrendered £61,539	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2.—The saving was due mainly to fewer candidates competing than estimated, more efficient use of halls and greater resort to short-answer test papers.

B.—Expenditure on travelling, subsistence and cleaning was more than expected.

D.—The saving was due mainly to delay in the submission of accounts for advertising.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from the Department of Posts and Telegraphs ..	420,000	420,000
2. Receipts from County and County Borough Councils, Harbour Authorities (No. 39 of 1926 (sec. 12) and No. 9 of 1946 (sec. 38)) .. .. .	172,000	173,506
3. Miscellaneous .. .. .	—	99
	<b>£592,000</b>	<b>£593,605</b>

EXTRA REMUNERATION (exceeding £200)

Eight Messengers received sums ranging from £231 to £837 in respect of overtime. The total expenditure on overtime during the year was £6,095.

S. MAC GAMHNA,  
*Accounting Officer.*

DEPARTMENT OF THE PUBLIC SERVICE,  
25 Aibreán, 1978.

---

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

## Vote 20 SUPERANNUATION AND RETIRED ALLOWANCES

ACCOUNT of the sum expended, in the year ended 31st December, 1977, compared with the sum granted, for pensions, superannuation, compensation (including workmen's compensation), and additional and other allowances and gratuities under the Superannuation Acts, 1834 to 1963, and the Superannuation Act, 1976, and sundry other statutes; extra-statutory pensions, allowances and gratuities awarded by the Minister for the Public Service; fees to medical referees and occasional fees to doctors; compensation and other payments in respect of personal injuries; miscellaneous payments, etc.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Superannuation Allowances, Compensation Allowances, Pensions and certain Children's Allowances <i>Original</i> .. £7,070,000 <i>Less Supplementary</i> .. 100,000	6,970,000	6,829,116	140,884	—
B.—Payments under the Contributory Pensions Schemes for Widows and Children of Civil Servants, members of the Judiciary and Court Officers .. .. .	732,000	792,828	—	60,828
C.—Ex-gratia Pensions for Widows and Children of Civil Servants, members of the Judiciary and Court Officers .. <i>Original</i> .. £935,000 <i>Supplementary</i> .. 200,000	1,135,000	1,053,084	81,916	—
D.—Additional Allowances and Gratuities in respect of Established Officers and payments in respect of Transferred Service .. <i>Original</i> .. £3,485,000 <i>Supplementary</i> .. 300,000	3,785,000	3,735,255	49,745	—
E.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 .. .. .	45,000	46,286	—	1,286
F.—Pensions, Allowances and Gratuities in respect of Un-established Officers and other persons and payments in respect of Transferred Service <i>Original</i> .. £1,345,000 <i>Supplementary</i> .. 660,000	2,005,000	2,026,313	—	21,313

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
G.—Injury Grants and Medical Fees .. .. .	£ 32,000	£ 18,606	£ 13,394	£ —
H.—Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows .. .. .	96,000	80,259	15,741	—
<b>GROSS TOTAL</b>				
Original .. £13,740,000				
Supplementary 1,060,000	£ 14,800,000	14,581,747	301,680	83,427
			Surplus of Gross Estimate over Expenditure £218,253	
<i>Deduct—</i>	<u>Estimated</u>	<u>Realised</u>		
I.—Appropriations in Aid ..				
Original .. £2,055,000				
Supplementary 210,000	2,265,000	2,360,608		Surplus of Appropriations in Aid realised £95,608
<b>NET TOTAL</b>				
Original .. £11,685,000				
Supplementary 850,000	£ 12,535,000	12,221,139		Total Surplus to be surrendered £313,861

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—The level of expenditure is influenced by the deaths of male married officers, pensioners and widows and is very difficult to predict accurately.
- C.—The number of widows in receipt of *ex-gratia* pensions is decreasing.
- G.—Expenditure on lump sum settlements under the Workmen's Compensation Acts is very difficult to predict and was much lower than expected.
- H.—With dwindling numbers it is increasingly difficult to forecast the proportion of deaths.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Repayment by the British Government of sums paid on its behalf under the Agreement dated 27th June, 1929, interpreting and supplementing Article 10 of the Treaty of 6th December, 1921, and in respect of certain <i>ex-gratia</i> supplements (Subhead E) .. .. .	38,000	36,384
2. Payment by local authorities under sections 82 and 84 of the Local Government (Superannuation) Act, 1948 and section 57 of the Local Government (Superannuation) Act, 1956 towards certain awards made under the Superannuation Acts .. .. .	2,000	1,698
3. Receipt from the Social Insurance Fund and the Occupational Injuries Fund for pension liability of staff (No. 11 of 1952 (sec. 40) and No. 16 of 1966 (sec. 37)) .. .. .	836,000	836,000
4. Receipt from the Road Fund for pension liability of staff (No. 24 of 1961 (sec. 8)) and pension liability in respect of officers on loan, etc. .. .. .	115,000	161,329

## Vote 20

		Estimated	Realised
		£	£
5. Contributions to Widows' and Children's Pensions Schemes for Civil Servants and others			
	<i>Original</i>	£1,063,000	
	<i>Supplementary</i>	210,000	
		1,273,900	1,325,098
6. Miscellaneous .. .. .		100	99
	TOTAL		
	<i>Original</i>	£2,055,000	
	<i>Supplementary</i>	210,000	
		£2,265,000	£2,360,608

- Receipts depend on the number of officers retiring with prior local authority service and this is difficult to predict.
- Receipts from the Road Fund and in respect of officers on loan exceeded expectations.

### EXTRA REMUNERATION (exceeding £200)

Eighty-nine pensioners received from public funds sums ranging from £320 to £8,842 as remuneration for services rendered.

### NOTE

A loss of £139 occurred in Appropriations in Aid due to the fraudulent conversion of payable orders (F.37/2/29).

S. MAC GAMHNA,  
*Accounting Officer.*

DEPARTMENT OF THE PUBLIC SERVICE,  
19 Aibreán, 1978.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

ACCOUNT of the sum expended, in the year ended 31st December, 1977, compared with the sum granted, for grants to Local Authorities in relief of rates on agricultural land.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
A.—Primary Allowance .. ..	£ 34,047,000	£ 33,600,795	£ 446,205	£ —
B.—Supplementary Allowance ..	7,143,000	7,132,000	11,000	—
C.—Employment Allowance— Arrears and Adjustments ..	10,000	51	9,949	—
TOTAL ..£	41,200,000	40,732,846	467,154	—

Surplus to be surrendered £467,154

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

C.—The saving was due to the fact that expected claims from previous years did not materialise. This allowance has now been discontinued.

TOMÁS F. Ó COFAIGH,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
4 Aibreán, 1978.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtair Cuntas agus Ciste.*

ACCOUNT of the sum expended, in the year ended 31st December, 1977, 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 of the Public Record Office, and of the Keeper of State Papers and for the purchase of historical documents, etc.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances .. .. .	1,430,000	1,309,650	120,350	—
A.2.—Consultancy Services .. .. .	8,000	4,753	3,247	—
B.—Travelling and Incidental Expenses .. .. .	90,000	154,215	—	64,215
C.—Post Office Services .. .. .	83,300	97,557	—	14,257
D.—Payments to the Incorporated Council of Law Reporting for Ireland .. .. .	15,500	12,218	3,282	—
E.—Commissions and Special Inquiries .. .. .	9,000	8,631	369	—
F.—Legal Aid .. .. .	250,000	251,966	—	1,966
G.—Grant to Free Legal Advice Centres .. .. .	11,000	11,000	—	—
H.—Compensation for Personal Injuries Criminally Inflicted .. .. .	500,000	471,622	28,378	—
I.—Grants to Adoption Societies .. .. .	75,000	51,025	23,975	—
J.—Office Machinery and Other Office Supplies .. .. .	46,200	45,195	1,005	—
<b>GROSS TOTAL .. £</b>	<b>2,518,000</b>	<b>2,417,832</b>	<b>180,606</b>	<b>80,438</b>
			Surplus of Gross Estimate over Expenditure £100,168	
	Estimated	Realised	Surplus of Appropriations in Aid realised £12,449	
<i>Deduct—</i> K.—Appropriations in Aid .. .. .	26,000	38,449		
<b>NET TOTAL .. £</b>	<b>2,492,000</b>	<b>2,379,383</b>	<b>Total Surplus to be surrendered £112,617</b>	

## EXTRA RECEIPTS PAYABLE TO EXCHEQUER

	Estimated	Realised
	£	£
Fees for Nationality and Citizenship Certificates (No. 26 of 1956)	2,125	2,794

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—A sum of £82,000 was received from the Vote for Remuneration (No. 51). Saving due mainly to vacancies not being filled as quickly as expected.
- A.2.—Research into adoption was not commenced during the year.
- B.—The excess was due mainly to this Vote having to bear the legal costs of a High Court action involving a child in respect of whom an adoption order had been made.
- C.—Expenditure on telephones was greater than anticipated.
- D.—An anticipated demand from the Incorporated Council of Law Reporting for an increase in the grant for the payment of higher salaries for the Council's staff did not fully materialise and there was a further saving due to an unfilled vacancy.
- H.—It is difficult to estimate accurately expenditure under this subhead.
- I.—Some of the factors taken into account in calculating these grants are liable to variation and it is difficult to estimate expenditure accurately.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Film Censorship fees (cash) .. .. .	20,000	27,800
2. Miscellaneous .. .. .	6,000	10,649
	<u>£26,000</u>	<u>£38,449</u>

1. Receipts of Film Censorship fees were greater than anticipated.
2. Refunds by the E.E.C. and the Council of Europe of certain travelling expenses abroad were greater than anticipated.

## EXTRA REMUNERATION (exceeding £200)

Forty-two officers received amounts ranging from £202 to £1,094 for overtime. The total amount paid in respect of overtime was £30,021.

## NOTES

£2,084 was received in respect of fees (stamps) for searches, copies, etc., in the Public Record Office.

*Ex-gratia* payments of £1,155, and £3,920 respectively were made in respect of fees of Counsel who were assigned outside the scope of the Free Legal Aid Regulations (S.332/3/75).

A sum of £175 was written off as a loss of public funds when an officer of the Department had this amount of Departmental moneys stolen from him while on official business abroad (S.13/7/63).

## Vote 22

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS AND SPECIAL INQUIRIES ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1977.

Commission or Special Inquiry	Year of Appointment	Total Expenditure to 31st December, 1977
Landlord and Tenant Commission .. ..	1965-1966	£ 4,504
Committee on Civil Legal Aid and Advice ..	1974	7,710
Criminal Injuries Compensation Tribunal ..	1974	10,649
Committee on Criminal Legal Aid .. ..	1975	2,060
Interdepartmental Committee on Mentally Ill and Maladjusted Persons .. . . . .	1972	2,235

A. WARD,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE,  
25th April, 1978.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtair Cuntas agus Ciste.*

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1977, 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 .. .. .	44,179,000	43,349,976	829,024	—
A.2.—Consultancy Services ..	3,000	—	3,000	—
B.—Travelling and Incidental Expenses .. .. .	2,585,000	2,245,178	339,822	—
C.—Post Office Services .. ..	958,000	1,161,472	—	203,472
D.—Clothing and Accessories ..	834,000	773,106	60,894	—
E.—Station Services .. .. .	459,000	505,688	—	46,688
F.—Garda Síochána Medical Aid Society (Grant-in-Aid) ..	5,000	5,000	—	—
G.—Transport .. .. .	2,006,000	1,956,242	49,758	—
H.—Equipment .. .. .	1,015,000	600,236	414,764	—
I.—Superannuation, etc. .. ..	9,790,000	9,817,557	—	27,557
J.—Witnesses' Expenses .. ..	90,000	92,020	—	2,020
K.—Office Machinery and other Office Supplies .. .. .	106,000	145,829	—	39,829
GROSS TOTAL .. £	62,030,000	60,652,304	1,697,262	319,566
			Surplus of Gross Estimate over Expenditure £1,377,696	
	Estimated	Realised	Surplus of Appropriations in Aid realised £106,445	
L.—Appropriations in Aid ..	1,850,000	1,956,445		
NET TOTAL .. £	60,180,000	58,695,859	Total Surplus to be surrendered £1,484,141	

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—A sum of £1,900,000 was received from the Vote for Remuneration (No. 51).  
A.2.—Consultancy services were not required during the year.  
B.—Saving due mainly to expenditure on locomotion and transfer expenses and subsistence allowances being less than anticipated.

## Vote 23

- C.—Excess due mainly to expenditure on telephones being greater than anticipated.
- D.—The saving was due to some clothing that was ordered not being delivered during the year.
- E.—Excess due mainly to expenditure on fuel, light and water being greater than anticipated.
- H.—Expenditure on radio equipment was less than anticipated.
- K.—Excess due to expenditure on photocopying equipment and other office machinery being greater than anticipated offset partly by a saving on computer and data preparation equipment.

### APPROPRIATIONS IN AID

	Estimated £	Realised £
1. Payment from Road Fund under Roads Act, 1920 and Road Traffic Acts, 1961 and 1968 .. .. .	1,040,000	1,080,000
2. Contributions to the Garda Síochána Widows' and Children's Pension Scheme .. .. .	490,000	534,827
3. Miscellaneous receipts .. .. .	320,000	341,618
	<u>£1,850,000</u>	<u>£1,956,445</u>

2. Contributions to the Garda Síochána Widows' and Children's Pension Scheme were more than anticipated due to salary increases (pension contributions are a percentage of salaries).

Miscellaneous items comprised the following:—

	£
Repayment of advances under Subhead B .. .. .	59,247
Payments for services rendered by the Garda Síochána .. .. .	43,142
Recovery in respect of loss of property or damage to stores, etc. .. .	11,921
Proceeds of sales of old stores and cast uniforms and forfeited and unclaimed property .. .. .	128,981
Fees for accident and malicious damage reports .. .. .	63,219
Centage charge to Insurance Companies for collection of insurance premiums .. .. .	14,223
Minor unclassified items .. .. .	20,885
	<u>£341,618</u>

### STATEMENT OF LOSSES (Stores, etc.)

In twenty-nine accidents involving Garda Síochána vehicles damage amounting to £6,827 was attributable to Garda personnel (S.13/18/56).

In two hundred and twenty-eight accidents involving Garda Síochána vehicles damage amounting to £38,930 was not attributable to Garda personnel. In the case of eight of these accidents sums totalling £591 were received in settlement (S.13/18/56 and S.16/1/67).

In seventeen cases malicious damage amounting to £886 was caused to Garda Síochána vehicles (S.200/9/45).

## EXTRA REMUNERATION (exceeding £200)

Seven thousand one hundred and six members of the Garda Síochána and twenty-four civilian employees received amounts varying from £201 to £3,962 for overtime. Total amount paid in respect of overtime was £5,530,235.

## NOTES

£3,582 was received in respect of fees (stamps) for the use of vehicle plates under the Road Transport Acts.

Assistance was rendered by the Department of Defence in disposing of explosive materials (S.4/17/63).

Army helicopters were availed of by Garda personnel during 1977.

A sum of £27, representing the value of pension drafts which were fraudulently encashed, was written off as a loss to public funds (S.13/7/63).

A sum of £135, representing stocktaking deficits, was written off as a loss to public funds (S.13/7/63).

A sum of £66, representing the value of radio equipment which was destroyed, was written off as a loss to public funds (S.13/7/63).

## GARDA SÍOCHÁNA REWARD FUND, 1977

The following statement shows the total receipts proper to the Fund for the year 1977, the amount of payments in that period and the balance of the Fund at 31st December, 1977.

Balance from previous year ..	£ 95	Payments during the year ended 31st December, 1977 ..	£ 5,114
Total amount credited in the year ended 31st December, 1977 ..	7,805	Balance on 31st December, 1977	2,786
	<u>£7,900</u>		<u>£7,900</u>

On 31st December, 1977 a sum of £2,003, which was payable to the Fund, was held in a suspense account.

The receipts into the Fund for the year amounted to £7,805 as shown hereunder:—

Receipts from disciplinary measures .. .. .	£ 2,057
Contribution from Garda Vote .. .. .	415
Revenue rewards .. .. .	4,780
Fishery rewards .. .. .	348
Miscellaneous receipts .. .. .	205
	<u>£7,805</u>

A. WARD,  
Accounting Officer.

DEPARTMENT OF JUSTICE,  
28th April, 1978.

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.

SEÁN MAC GEARAILT,  
Ard-Reachtair Cuntas agus Ciste.

ACCOUNT of the sum expended, in the year ended 31st December, 1977, compared with the sum granted, for expenses in connection with prisons, including centres of detention for juveniles; and for welfare services.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances .. .. .	4,839,000	4,605,871	233,129	—
B.—Travelling and Incidental Expenses .. .. .	171,000	166,929	4,071	—
C.—Post Office Services .. .. .	110,000	97,459	12,541	—
D.—Buildings and Equipment .. .. .	1,603,500	1,128,197	475,303	—
E.—Prison Services, etc. .. .. .	938,000	942,610	—	4,610
F.—Manufacturing Department and Farm .. .. .	96,000	97,976	—	1,976
G.—Welfare Services .. .. .	107,000	69,782	37,218	—
<b>GROSS TOTAL .. £</b>	<b>7,864,500</b>	<b>7,108,824</b>	<b>762,262</b>	<b>6,586</b>
			Surplus of Gross Estimate over Expenditure £755,676	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>	Deficiency of Appropriations in Aid realised £10,133	
H.—Appropriations in Aid .. .. .	115,500	105,367		
<b>NET TOTAL .. £</b>	<b>7,749,000</b>	<b>7,003,457</b>	Net Surplus to be surrendered £745,543	
			Estimated daily average number of prisoners .. .. .	1,250
			Actual daily average number of prisoners .. .. .	1,026

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- C.—Expenditure on postal services was less than anticipated.  
D.—Saving due to the fact that certain works for which provision was made were not undertaken within the year.  
G.—Saving due mainly to the fact that provision for grants towards the cost of erecting new hostels was not fully availed of during the year.

	APPROPRIATIONS IN AID	
	Estimated	Realised
	£	£
1. Receipts from Manufacturing Department and Farm (including produce used in prisons) .. .. .	114,000	103,353
2. Miscellaneous .. .. .	1,500	2,014
	<b>£115,500</b>	<b>£105,367</b>

1. The deficit was due to the fact that while receipts were greater than in 1976, they were less than anticipated.
2. Sales of miscellaneous items were greater than anticipated.

EXTRA REMUNERATION (exceeding £200)

Seven hundred and seventy-one officers received amounts varying from £210 to £4,208 for overtime. The total amount paid in respect of overtime was £1,303,813.

NOTE

An *ex-gratia* payment of £3 was made to a Prison Officer in respect of damage to his clothing caused during the course of duty (E.109/41/41).

A. WARD,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE,  
28th April, 1978.

---

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste*

## ABSTRACT STATEMENT OF THE MANUFACTURING ACCOUNTS OF THE PRISONS FOR THE YEAR ENDED 31st DECEMBER, 1977

	Agriculture		Other Industries		Total	
	£		£		£	
Stock in hand, 1st January, 1977	3,737		54,138		57,875	
Purchases, .. .. .	17,669		73,991		91,660	
Profit .. .. .	6,073		16,350		22,423	
	<u>£27,479</u>		<u>£144,479</u>		<u>£171,958</u>	

\*Materials: £39,272; manufactured goods, £3,964; tools, etc., £20,084.

## RECONCILIATION WITH APPROPRIATION ACCOUNT

	£	£
Amount due in respect of purchases as at 1st January, 1977	18,927	..
Purchases during year ended 31st December, 1977	91,660	..
	<u>110,587</u>	
†Amount due in respect of purchases at 31st December, 1977	12,611	
Expenditure from Subhead F. as per Appropriation Account	97,976	
		<u>132,689</u>
Amount due in respect of sales at 1st January, 1977	..	24,051
Sales during year ended 31st December, 1977	..	108,638
		<u>132,689</u>
*Amount due in respect of sales as at 31st December, 1977		29,336
Receipts under Subhead H. (1) as per Appropriation Account		103,353
		<u>132,689</u>

†Viz.:—Public Departments, £8,995. Other persons, £3,616

\*Viz.:—Public Departments, £17,216. Other persons, £12,120

A. WARD,  
Accounting Officer.

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1977, 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 .. .. .	2,526,000	2,430,306	95,694	—
B.—Travelling and Incidental Expenses .. .. .	292,500	293,769	—	1,269
C.—Post Office Services .. .. .	118,500	136,409	—	17,909
GROSS TOTAL .. £	2,937,000	2,860,484	95,694	19,178
			Surplus of Gross Estimate over Expenditure £76,516	
	Estimated	Realised	Surplus of Appropriations in Aid realised £33,028	
Deduct—			Total Surplus to be surrendered £109,544	
D.—Appropriations in Aid ..	180,000	213,028		
NET TOTAL .. £	2,757,000	2,647,456		

## EXTRA RECEIPTS PAYABLE TO EXCHEQUER

	Estimated	Realised
	£	£
Court Percentages .. .. .	10,525	13,680

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—A sum of £153,000 was received from the Vote for Remuneration (No. 51).

C.—Excess due mainly to the cost of Telephones being greater than anticipated.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fines .. .. .	130,000	152,445
2. Fees .. .. .	40,000	51,845
3. Miscellaneous .. .. .	10,000	8,738
	£180,000	£213,028

1 and 2. Receipts in respect of fines and fees are difficult to estimate accurately.

**Vote 25**

**EXTRA REMUNERATION (exceeding £200)**

Forty-eight officers received amounts ranging from £206 to £1,823 for overtime. The total amount paid in respect of overtime was £30,543

Fees (stamps) were received as follows:—

	£
District Court fees .. .. .	350,979
Circuit Court fees .. .. .	166,533
Judicature fees .. .. .	395,490
Bankruptcy fees .. .. .	28,590
Judgments Registry fees .. .. .	26,670
Chief Justice fees .. .. .	27,007

A. WARD,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE,  
25th April, 1978.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtair Cuntas agus Ciste.*

Estimated	Received
£180,000	£212,028
10,000	8,738
40,000	21,882
130,000	122,412

## LAND REGISTRY AND REGISTRY OF DEEDS Vote 26

ACCOUNT of the sum expended, in the year ended 31st December, 1977, 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 .. .. .	1,443,000	1,369,558	73,442	—
B.—Travelling and Incidental Expenses .. .. .	24,500	16,263	8,237	—
C.—Post Office Services .. .. .	107,000	101,880	5,120	—
D.—Office Machinery and other Office Supplies .. .. .	30,500	42,274	—	11,774
TOTAL .. .. .	1,605,000	1,529,975	86,799	11,774

Surplus to be surrendered .. £75,025

### EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Land Registry fees .. .. . £1,088,770

### EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—A sum of £62,000 was received from the Vote for Remuneration (No. 51).  
Saving was due to some delay in filling of vacancies and to some over-estimation.
- B.—Saving was due to expenditure on map reconstruction and restoration being less than anticipated, offset partly by an excess on cleaning expenses.
- D.—Excess was due to expenditure on photocopying and microfilming equipment being greater than anticipated.

### EXTRA REMUNERATION (exceeding £200)

One hundred and forty-seven officers received amounts ranging from £204 to £1,243 for overtime. The total amount paid in respect of overtime was £109,141.

### NOTES

An *ex-gratia* payment of £10 was made to an officer in respect of the theft of personal property (E.109/41/41).

Fees (stamps) were received as follows:—

Land Registry fees .. .. .	£ 269,819
Registry of Deeds fees .. .. .	174,975

A. WARD,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE,  
25th April, 1978.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtair Cuntas agus Ciste.*

## Vote 27 CHARITABLE DONATIONS AND BEQUESTS

ACCOUNT of the sum expended, in the year ended 31st December, 1977, 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 .. .. .	39,100	37,532	1,568	—
B.—Travelling and Incidental Expenses .. .. .	1,783	2,267	—	484
C.—Post Office Services .. .. .	1,200	1,380	—	180
<b>GROSS TOTAL .. .£</b>	<b>42,083</b>	<b>41,179</b>	<b>1,568</b>	<b>664</b>
			Surplus of Gross Estimate over Expenditure £904	
<i>Deduct—</i>	<u>Estimated</u>	<u>Realised</u>	Surplus of Appropriations in Aid realised £39	
D.—Appropriations in Aid .. .. .	83	122		
<b>NET TOTAL .. .£</b>	<b>42,000</b>	<b>41,057</b>	<b>Total Surplus to be surrendered £943</b>	

### EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to staff vacancy for part of year.
- B.—Expenditure on stationery was greater than anticipated.
- C.—Excess due to increase in telephone costs.

### EXTRA REMUNERATION (exceeding £200)

Two officers received sums of £249 and £374 for overtime. The total amount paid in respect of overtime was £859.

ANTOINETTE TORMEX,  
*Accounting Officer.*

12th April, 1978.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1977, 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 and grants including 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> .. £3,668,000 <i>Supplementary</i> .. 90,000	3,758,000	3,730,596	27,404	—
A.2.—Consultancy Services ..	15,000	16,116	—	1,116
B.—Travelling and Incidental Expenses <i>Original</i> .. £530,000 <i>Less Supplementary</i> .. 10,000	520,000	506,720	13,280	—
C.—Post Office Services <i>Original</i> .. £169,000 <i>Supplementary</i> .. 45,000	214,000	222,524	—	8,524
D.—Statutory Inquiries .. ..	4,000	2,697	1,303	—
E.1.—Housing Subsidy <i>Original</i> .. £34,400,000 <i>Less Supplementary</i> .. 3,000,000	31,400,000	30,726,190	673,810	—
E.2.—Private Housing Grants <i>Original</i> .. £4,950,000 <i>Less Supplementary</i> .. 630,000	4,320,000	4,280,305	39,695	—
F.—Water Supply and Sewerage	9,075,000	9,021,247	53,753	—
G.—Grants in respect of Environmental Works and Dangerous Places <i>Original</i> .. £5,000 <i>Supplementary</i> .. 200,000	205,000	200,357	4,643	—
H.—Recoupment of Expenditure in respect of Register of Electors .. ..	231,000	231,636	—	636
I.—An Foras Forbartha, Teo. (Grant-in-Aid) <i>Original</i> .. £770,000 <i>Supplementary</i> .. 23,500	793,500	793,500	—	—

# Vote 28

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
J.—Local Improvements Scheme	£	£	£	£
<i>Original</i> .. £1,000,000				
<i>Supplementary</i> .. 500,000				
	1,500,000	1,480,004	19,996	—
K.—Technical Assistance				
<i>Original</i> .. £40,000				
<i>Less Supplementary</i> .. 10,000				
	30,000	25,151	4,849	—
L.—Miscellaneous Services				
<i>Original</i> .. £785,000				
<i>Less Supplementary</i> .. 91,000				
	694,000	663,772	30,228	—
M.—Grant to Road Fund				
<i>Original</i> .. £7,570,000				
<i>Supplementary</i> .. 2,000,000				
<i>Do.</i> .. 2,600,000				
	12,170,000	12,170,000	—	—
N.—Interest Subsidy for Building Societies				
<i>Original</i> .. £8,000				
<i>Less Supplementary</i> .. 2,000				
	6,000	5,652	348	—
O.—Recoupment of Expenditure on foot of certain Malicious Injuries				
<i>Original</i> .. £2,450,000				
<i>Less Supplementary</i> .. 1,290,000				
	1,160,000	1,082,108	77,892	—
Q.—Grants in Relief of Rates				
<i>Original</i> .. Nil				
<i>Supplementary</i> .. £17,500,000				
	17,500,000	17,245,522	254,478	—
R.—Grants of £1,000 for First-Time Owner Occupiers of Certain Dwellings				
<i>Original</i> .. Nil				
<i>Supplementary</i> .. £10				
<i>Do.</i> .. 279,990				
	280,000	239,000	41,000	—
S.—Grant to the Road Fund in lieu of Income from Licensing of Certain Vehicles				
<i>Original</i> .. Nil				
<i>Supplementary</i> .. £10				
<i>Do.</i> .. 3,149,990				
	3,150,000	3,150,000	—	—
<b>GROSS TOTAL</b>				
<i>Original</i> .. £65,670,000				
<i>Supplementary</i> .. £19,500,000				
<i>Do.</i> .. 20				
<i>Do.</i> .. 1,855,480				
	£ 87,025,500	85,793,097	1,242,679	10,276
			Surplus of Gross Estimate over Expenditure £1,232,403	

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£		
	Estimated	Realised		
P.—Appropriations in Aid				
<i>Original</i> ..	£1,055,000			
<i>Supplementary</i>	96,000			
				Surplus of Appropriations in Aid realised
	1,151,000	1,157,239		£6,239
NET TOTAL				Total Surplus to be surrendered
<i>Original</i> ..	£64,615,000			
<i>Supplementary</i>	19,500,000			
<i>Do.</i> ..	20			
<i>Do.</i> ..	1,759,480			
	£ 85,874,500	84,635,858		£1,238,642

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

D.—Accurate estimation in advance not possible.

E.1.—A saving arose due to adjustments in payments to local authorities arising from the auditing of final subsidy claims from the authorities for previous years.

K.—The saving occurred because of unforeseen delays in the submission of documentation in support of claims for consultancy and training course grants which had matured for payment.

L.—Savings under grants to An Chomhairle Leabharlanna were mainly due to the fact that the number of projects which reached the stage at which subsidy could be paid was smaller than anticipated. Expenditure under Oil Pollution did not reach the level anticipated because claims in respect of the purchase of materials and equipment did not mature for payment as early as anticipated. It is not possible to make accurate estimation in advance in relation to Oil Pollution.

N.—Accurate estimation in advance not possible.

O.—Accurate estimation not possible.

Q.—Shortfall in expenditure was due to the local authorities taking only a part of the amount provided for rates waiver schemes.

R.—The rate at which grants matured for payment (i.e. house completed and occupied) was slower than anticipated.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees payable by local authorities etc. for audit of their accounts .. .. .	80,000	80,251
2. Costs payable by local authorities in relation to inquiries ..	8,000	8,975
3. Expenses repayable out of Road Fund under Section 8 (1) of the Road Traffic Act, 1961 (No. 24 of 1961)		
<i>Original</i> ..	£846,000	
<i>Supplementary</i>	89,000	
	935,000	935,000
4. Expenses repayable by local authorities under section 17 of the Local Authorities (Combined Purchasing) Act, 1939 (No. 14 of 1939)		
<i>Original</i> ..	£59,000	
<i>Supplementary</i>	11,000	
	70,000	55,430

## Vote 28

	Estimated	Realised
	£	£
5. Fees payable by applicants for grants under the Housing Act, 1966 (No. 21 of 1966)		
<i>Original</i> ..	£10,000	
<i>Less Supplementary</i>	4,000	
	6,000	5,396
6. Miscellaneous, including refunds of certain housing grants and salaries of officers on loan to outside bodies and refunds and payments from E.E.C. . . . .	52,000	72,187
	£1,151,000	£1,157,239

2. Accurate estimation in advance not possible.

4. The actual operating expenses (including salaries) of Combined Purchasing Section turned out to be less than anticipated.

5. Decrease was due to the fact that on 6th July, 1977 the old grant scheme was replaced by the new £1,000 scheme for which fees are not required.

6. The principal receipts under this head were: salaries of officers on loan to outside bodies £28,441; recoupments of travelling expenses by the E.E.C. £12,912; refunds of private housing and water and sewerage grants £2,169; fees received for Certificates of Reasonable Value £16,830; E.E.C. Social Fund subvention for 1975 £9,217; Vested Cottages Appeals fees £286.

### EXTRA REMUNERATION (exceeding £200)

An Assistant Secretary of the Department received £800 as a member of the Industrial Development Authority. Two Assistant Secretaries received £720 each as Chairman of An Foras Forbartha and Chairman of the National Building Agency respectively. A Principal Officer received £520 as a Director of the National Building Agency. One Principal Officer and one Planning Officer received £500 each as members of An Bord Pleanála. One Executive Officer and five Higher Executive Officers received amounts ranging from £201 to £1,000, for special or higher duties. Sixteen Clerical Assistants, fourteen Messengers, two Paperkeepers, five Executive Officers and five Higher Executive Officers received amounts ranging from £201 to £650 for over-time. The total expenditure on over-time was £26,673.

### NOTE

Facilities were made available by the Department of Defence at the Civil Defence School for training courses for instructors of Fire Brigades (S.74/3/57).

G. A. MEAGHER,  
*Accounting Officer.*

DEPARTMENT OF THE ENVIRONMENT,  
21st April, 1978.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

ACCOUNT of the sum expended, in the year ended 31st December, 1977, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Education (including Institutions of Science and Art), for certain miscellaneous educational and cultural services and for payment of sundry grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances				
<i>Original</i>	£4,573,000			
<i>Supplementary</i>	178,100			
	4,751,100	4,548,497	202,603	—
A.2.—Travelling and Incidental Expenses				
<i>Original</i>	£515,000			
<i>Less Supplementary</i>	35,000			
	480,000	502,794	—	22,794
A.3.—Office Machinery and Other Office Supplies				
<i>Original</i>	£125,000			
<i>Less Supplementary</i>	10,000			
	115,000	97,611	17,389	—
A.4.—Post Office Services				
<i>Original</i>	£435,000			
<i>Supplementary</i>	24,000			
	459,000	394,552	64,448	—
B.1.—International Activities				
<i>Original</i>	£162,000			
<i>Less Supplementary</i>	1,900			
	160,100	150,802	9,298	—
B.2.—Research Activities	166,000	152,133	13,867	—
C.1.—Higher Education Grants				
<i>Original</i>	£2,366,000			
<i>Less Supplementary</i>	211,000			
	2,155,000	2,145,155	9,845	—
C.2.—University Scholarships, Research Grants and Fellowships				
<i>Original</i>	£340,000			
<i>Less Supplementary</i>	41,500			
	298,500	281,564	16,936	—
D.1.—Publications in Irish				
<i>Original</i>	£380,000			
<i>Supplementary</i>	21,000			
	401,000	383,735	17,265	—
D.2.—Grants to Colleges providing Courses in Irish	250,000	246,916	3,084	—

Vote 29

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
D.3.—Transport Services <i>Original</i> £11,150,000 <i>Supplementary</i> 658,500	11,808,500	11,808,256	244	—
D.4.—Technological Aids ..	200,000	202,229	—	2,229
D.5.—Training Courses—Audio Visual Aids .. ..	5,000	3,964	1,036	—
D.6.—Physical Education .. <i>Original</i> £38,000 <i>Supplementary</i> 3,250	41,250	41,801	—	551
D.7.—Teachers' Centres .. ..	60,000	52,712	7,288	—
D.8.—Aontas .. .. .	10,000	10,000	—	—
NATIONAL LIBRARY				
E.1.—Purchase of Books, etc. (Grant-in-Aid) .. ..	42,000	42,000	—	—
E.2.—Survey and Reproduction of Irish Historical Records in Foreign Collections (Grant-in-Aid) .. ..	2,000	2,000	—	—
E.3.—Fees and Expenses in connection with Inspection of Manuscripts and Editing of Publications .. ..	3,000	1,595	1,405	—
E.4.—Development Schemes .. <i>Original</i> £10,000 <i>Supplementary</i> 4,000	14,000	13,676	324	—
NATIONAL MUSEUM				
F.1.—Purchase of Specimens (Grant-in-Aid) .. ..	50,000	50,000	—	—
F.2.—Fittings, Materials, etc. .. <i>Original</i> £8,000 <i>Supplementary</i> 3,000	11,000	11,347	—	347
F.3.—Archaeological Excavations (Grant-in-Aid) .. .. <i>Original</i> £3,000 <i>Supplementary</i> 25,000	28,000	28,000	—	—
F.4.—Development Schemes .. <i>Original</i> £10,000 <i>Supplementary</i> 4,000	14,000	13,925	75	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
<b>GRANTS-IN-AID</b>				
G.1.—An Cumann Scoil <hr/> dhraíochta .. .. .	£ 9,000	£ 9,000	—	—
G.2.—Royal Irish Academy .. <i>Original</i> £180,000 <i>Supplementary</i> 20,000 <i>Do.</i> 3,920	203,920	203,920	—	—
G.3.—Royal Irish Academy of Music .. .. . <i>Original</i> £110,000 <i>Supplementary</i> 4,330	114,330	114,330	—	—
G.4.—The National Film Institute of Ireland—Purchase of Educational Films ..	8,000	8,000	—	—
G.5.—College of Industrial Relations—General Expenses	10,000	10,000	—	—
G.6.—Dublin Institute of Adult Education—General Expenses .. .. .	9,000	9,000	—	—
G.7.—Royal Zoological Society of Ireland .. .. .	2,000	2,000	—	—
G.8.—Irish Committee of Historical Sciences .. .. .	1,000	1,000	—	—
G.9.—Overseas Club—General Expenses .. .. .	4,000	4,000	—	—
G.10.—Irish Council of Overseas Students—General Expenses .. .. .	4,000	4,000	—	—
G.11.—Muintir na Tíre .. .. .	25,000	25,000	—	—
G.12.—Grant-in-Aid Fund for Youth and Sports Organisations .. .. .	400,000	400,000	—	—
G.13.—Chester Beatty Library ..	37,000	37,000	—	—
G.14.—Irish Countrywomen's Association .. .. .	7,000	7,000	—	—
G.15.—An Cumann le Béaloideas Éireann .. .. .	900	900	—	—
G.16.—Music Association of Ireland .. .. .	4,000	4,000	—	—
G.17.—Institiúid Teangeolaíochta Éireann .. .. . <i>Original</i> £114,000 <i>Less Supplementary</i> 26,600	87,400	85,500	1,900	—

## Vote 29

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
G.18.—Royal Society of Antiquaries of Ireland ..	700	700	—	—
G.19.—Grant-in-Aid Fund for Youth Employment				
Original	Nil			
Supplementary	£250,000			
Do.	44,400			
	294,400	294,400	—	—
G.20.—Special U.S.A. Exhibition Fund				
Original	Nil			
Supplementary	£28,700			
	28,700	28,674	26	—
<b>GROSS TOTAL</b>				
Original	£21,828,600			
Supplementary	270,000			
Do.	676,200			
	£ 22,774,800	22,433,688	367,033	25,921
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £341,112	
<i>Deduct—</i>				
H.—Appropriations in Aid ..				
Original	£43,600			
Supplementary	59,200			
	102,800	105,383		Surplus of Appropriations in Aid realised £2,583
<b>NET TOTAL</b>				
Original	£21,785,000			
Supplementary	270,000			
Do.	617,000			
	£ 22,672,000	22,328,305		Total Surplus to be surrendered £343,695

### EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.3.—The microfilming of records, for which there was provision in the estimate, was not carried out.
- A.4.—Expenditure on telephones was less than anticipated.
- B.1.—The number and value of prizes awarded in the European Schools Day Competitions was less than estimated and some scholarships to the College of Europe, Bruges, were not availed of. National costs, and the contribution towards the cost of the International Apprentices Competition were less than expected.
- B.2.—Progress on the introduction of several projects into post-primary schools during 1977 was slower than expected offset by increased use of experimental audio-visual materials in primary schools.
- C.2.—The number of scholarships taken up was less than expected and some students holding scholarships withdrew from university during the year. The number of student exchange scholarships availed of was less than anticipated.

D.5.—It did not prove possible to hold as many courses during the year as was intended.

D.7.—One account for 1977 was not received until January, 1978.

E.3.—Fees and expenses paid were less than expected.

## APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Fees for genealogical researches, etc.	.. .. .	7,600	14,599
2. Sales of publications in Irish	.. .. .	29,000	6,269
3. Fees for photocopying services	.. .. .	3,000	7,376
4. Miscellaneous			
	<i>Original</i>	£4,000	
	<i>Supplementary</i>	30,500	
		34,500	48,465
5. Income from Treasures of Early Irish Art Exhibition in United States (Subhead G.20)			
	<i>Original</i>	Nil	
	<i>Supplementary</i>	£28,700	
		28,700	28,674
	<b>TOTAL</b>		
	<i>Original</i>	£43,600	
	<i>Supplementary</i>	59,200	
		£102,800	£105,383

1. There was a considerable increase in the demand for genealogical researches.
2. Receipts from the sale of the new Irish-English dictionary did not materialise due to delay in publication. Receipts for the period 1st January, 1977, to 30th June, 1977, were not received from the Stationery Office until January, 1978.
3. Fees for photocopying services were increased substantially in 1977 which resulted in a surplus.
4. The surplus of miscellaneous receipts was mainly due to the receipt in 1977 of recoupment of salaries paid in 1976 to officers on secondment, (£25,881), to refunds from the E.E.C. of portion of the travelling expenses of officers attending meetings of the Community, (£12,478), and to other miscellaneous items.

## EXTRA REMUNERATION (exceeding £200)

Two Higher Executive Officers, one Executive Officer and one Staff Officer received allowances of £981, £561 and £298 respectively for special duties.

Four Higher Executive Officers, nineteen Executive Officers, eleven Staff Officers, twenty-one Clerical Officers, twenty-six Clerical Assistants, eighteen Messengers, four Temporary Porters, four Night Watchmen, one Paperkeeper, two General Operators and two Senior Technical Assistants received sums varying from £201 to £2,330 in respect of overtime. The total amount paid in respect of overtime was £100,885. Four National Library Assistants, twenty-six Attendants, one Moulder and Binder, two Carpenters, two Labourers and one Painter in the Institutions of Science and Art received sums varying from £203 to £1,563 in respect of extra attendance, Sunday and night duty.

D. Ó LAOGHAIRE,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
27 Aibreán, 1978.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

**Vote 29**

**GRANTS-IN-AID**

**STATEMENT OF EXPENDITURE, ETC., OUT OF GRANTS-IN-AID, 1977**

	Balances on 1st January, 1977	Grants-in- Aid, 1977	Total	Expendi- ture, 1977	Balances on 31st December, 1977
Purchase of Specimens for National Museum .. .. .	£ 11,836	£ 50,000	£ 61,836	£ 28,587	£ 33,249
Archaeological Excavations ..	8,804	28,000	36,804	9,045	27,759
Purchase of Books, etc., for National Library .. .. .	14,409	42,000	56,409	33,337	23,072
Survey and Reproduction of Irish Historical Records in Foreign Collections .. .. .	2,009	2,000	4,009	3,224	785
Survey and Reproduction of Films of Irish Historical Interest .. .. .	259	—	259	—	259
Purchase of Objects for Heraldic Museum .. .. .	329	—	329	—	329
Fund for Youth and Sports Organisations.. .. .	88,234	400,000	488,234	467,084	21,150
Fund for Youth Employment ..	—	294,400	294,400	286,236	8,164
National Museum—U.S. Exhibi- tion of Treasures of Early Irish Art .. .. .	—	28,674	28,674	—	28,674
<b>TOTAL .. .. .</b>	<b>£125,880</b>	<b>845,074</b>	<b>970,954</b>	<b>827,513</b>	<b>143,441</b>

AN ROINN OIDEACHAIS,  
27 Aibreán. 1978.

D. Ó LAOGHAIRE,  
*Accounting Officer.*

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

## CAPITAL ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1977

	Securities £	Cash £		Securities £	Cash £
Balances on 1st January, 1977 .. .. .	150,790	11,777	Cash invested in securities <i>viz:</i>		
Transferred from Income Account for Investment ..		11,840	13% E.S.B. stock, 1978		14,400
Securities bought .. ..	14,737		Securities sold <i>viz:</i>		
			2½% Consolidated Stock	849	
			Balances on 31st December, 1977 .. .. .	164,678	9,217
	<u>£165,527</u>	<u>£23,617</u>		<u>£165,527</u>	<u>£23,617</u>

## LIST OF SECURITIES HELD ON 31ST DECEMBER, 1977

	£
6% Exchequer Stock, 1980/85 .. .. .	15,700
6½% Exchequer Stock, 2000/05 .. .. .	337
4½% National Loan, 1973/78 .. .. .	20,652
4¼% National Loan, 1975/80 .. .. .	257
5¾% National Loan, 1982/87 .. .. .	280
6% Exchequer Loan, 1985/90 .. .. .	350
6½% National Loan, 1986/91 .. .. .	400
7% E.S.B. Stock, 1986/91 .. .. .	1,100
7% National Loan, 1987/92 .. .. .	960
7¼% E.S.B. Stock, 1988/93 .. .. .	6
9¼% National Loan, 1989/94 .. .. .	500
8¼% Conversion Loan, 1986/88 .. .. .	500
9¾% National Loan, 1984/89 .. .. .	76,332
9% Conversion Loan, 1980/82 .. .. .	660
9¾% National Development Loan, 1992/97 ..	1,300
11% Funding Loan, 1978 .. .. .	266
11% National Loan, 1993/98 .. .. .	13,750
12% Convertible Stock, 1979 .. .. .	500
11½% Exchequer Stock, 1980 .. .. .	510
13% E.S.B. Stock, 1983/85 .. .. .	3,048
14% National Loan, 1985/90 .. .. .	12,870
13% E.S.B. Stock, 1988 .. .. .	14,400
	<u>£164,678</u>

## Vote 29

### NON-VOTED FUNDS—*continued*

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1977

FUND	Balance on 1st January, 1977	Income, 1977	Total	Expenditure, 1977	Balance on 31st December, 1977
	£	£	£	£	£
Killury or Nelan Fund ..	189	54	243	—	243
The Henry P. Mulock Charity	13	14	27	13	14
Carlisle and Blake Fund ..	401	391	792	—	792
Reid Bequest—Scheme A ..	139 <i>Dr.</i>	279	140	—	140
—Scheme B ..	829	382	1,211	230	981
—Scheme C ..	1,057	716	1,773	123	1,650
The Father O'Halloran Memorial Fund .. ..	15	30	45	30	15
The Michael Joseph McEnery Memorial Scholarship Fund	313	287	600	300	300
The Lismore Endowment (Earl of Cork's Scholarships) ..	116	116	232	116	116
The Charleville Endowment ..	368	183	551	367	184
The Burke Memorial Fund ..	43	17	60	16	44
Ciste Shéamais A. Mhic Shuibhne .. .. .	46	12	58	—	58
Erasmus Smith Endowment ..	—	9,530	9,530	9,530	—
The Mary A. Hardiman Bequest ..	2,691	1,467	4,158	2,997	1,161
Murphy Bequest .. ..	2,825	6,508	9,333	8,407	926
<b>TOTAL .. .. .</b>	<b>£ 8,767</b>	<b>19,986</b>	<b>28,753</b>	<b>22,129</b>	<b>6,624</b>

D. Ó LAOGHAIRE,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
27 Aibreán 1978.

PRIMARY EDUCATION

Vote 30

ACCOUNT of the sum expended, in the year ended 31st December, 1977, compared with the sum granted, for Primary Education, including National School Teachers' Superannuation, etc.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>TRAINING OF TEACHERS</b>				
A.1.—Training Colleges . . . . .				
<i>Original</i> £3,624,000				
<i>Supplementary</i> 338,500				
	3,962,500	3,759,264	203,236	—
A.2.—Loans and Grants to Training College Students . .	500,000	304,802	195,198	—
A.3.—Special Courses for Teachers	45,000	45,318	—	318
B.—Examinations . . . . .	2,000	2,287	—	287
<b>SCHOOLS</b>				
C.1.—Salaries, etc., of Teachers in Classification Schools and Grants to Capitation Schools . . . . .				
<i>Original</i> £77,850,000				
<i>Supplementary</i> 4,084,000				
	81,934,000	81,648,756	285,244	—
C.2.—Model Schools—Miscellaneous Expenses . . . . .	40,000	31,099	8,901	—
C.3.—Incidental Expenses . . . . .				
<i>Original</i> £7,000				
<i>Supplementary</i> 11,000				
	18,000	17,051	949	—
C.4.—Miscellaneous Grants . . . . .	222,000	218,359	3,641	—
C.5.—Capitation Grants towards Operating Costs of National Schools	3,320,000	3,286,663	33,337	—
C.6.—Aid towards the cost of School Books . . . . .				
<i>Original</i> £250,000				
<i>Supplementary</i> 8,000				
	258,000	256,000	2,000	—
C.7.—Fees for Pupils in Secondary Tops . . . . .	8,000	5,104	2,896	—
C.8.—Special Educational Project . . . . .				
<i>Original</i> £112,000				
<i>Supplementary</i> 1,500				
	113,500	128,161	—	14,661

# Vote 30

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
D.—Superannuation, etc., of Teachers Original .. £13,500,000 Supplementary 500,000	14,000,000	13,807,518	192,482	—
E.—Building, Equipment and Furnishing of National Schools Original £11,500,000 Supplementary 2,000,000	13,500,000	13,936,827	—	436,827
<b>GROSS TOTAL</b> Original £110,980,000 Supplementary 6,943,000	117,923,000	117,447,209	927,884	452,093
			Surplus of Gross Estimate over Expenditure £475,791	
	Estimated	Realised		
F.—Appropriations in Aid Original £627,000 Supplementary 70,000	697,000	833,235		Surplus of Appropriations in Aid realised £136,235
<b>NET TOTAL</b> Original £110,353,000 Supplementary 6,873,000	117,226,000	116,613,974		Total Surplus to be surrendered £612,026

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—Claims for special increases admissible under the 1977 National Wage Agreement were not processed in time for payment within the year.
- A.2.—The number of students who qualified for the award of grants was less than anticipated.
- B.—Expenditure on examinations was greater than expected.
- C.2.—Expenditure on wages was less than estimated and one model school was replaced by an ordinary national school.
- C.3.—Incidental expenses vary from year to year and are difficult to estimate accurately.
- C.7.—The number of students in secondary tops in respect of whom fees were paid was less than anticipated.
- C.8.—The excess was due mainly to increases in maintenance and meal costs and to the effect of the National Wage Agreement on salaries.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
<b>TRAINING OF TEACHERS</b>		
1. (a) Training college entrance examination fees .. .. .	15,000	18,744
(b) Recovery of loans to training college students .. .. .	28,000	23,495
<b>SUPERANNUATION, ETC., OF TEACHERS</b>		
2. (a) Income from securities formerly part of the National School Teachers' Pension Fund .. .. .	83,200	206,021
(b) Receipts from Church Temporalities Fund .. .. .	26,600	26,598
(c) Refunds of gratuities under National School Teachers' Superannuation Schemes, 1934 to 1958, etc. .. .. .	12,000	9,887
3. Contributions to Teachers' Widows' and Children's Pensions Scheme .. .. .		
	<i>Original</i> £458,500	
	<i>Supplementary</i> 27,000	
	485,500	489,088
4. Miscellaneous .. .. .		
	<i>Original</i> £3,700	
	<i>Supplementary</i> 43,000	
	46,700	59,402
	£697,000	£833,235

1. (a) The surplus is due to an increase in the examination fee.
- (b) The number refunding loans was less than anticipated.
2. (a) The surplus is due to the conversion of stock to stock bearing a higher rate of interest and to the fact that some dividends due in the previous year were not received until the current year.
- (c) The number refunding was less than anticipated.
4. Receipts from the sale of old school houses and from refunds of salaries and grants which are very difficult to estimate, were greater than anticipated.

D. Ó LAOGHAIRE,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
27 Aibreán, 1978.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtair Cuntas agus Ciste.*

**Vote 31**

**SECONDARY EDUCATION**

**See also Report of Comptroller and Auditor General**

**ACCOUNT of the sum expended in the year ended 31st December, 1977, compared with the sum granted, for Secondary Education.**

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Capitation Grant (including Teachers' Salaries Grant) <i>Original</i> £5,700,000 <i>Less Supplementary</i> 222,500	5,477,500	5,469,069	8,431	—
A.2.—Supplemental Grants to Secondary Schools in lieu of Tuition Fees <i>Original</i> £9,150,000 <i>Less Supplementary</i> 251,700	8,898,300	8,860,657	37,643	—
A.3.—Science and other Equipment Grants <i>Original</i> £300,000 <i>Less Supplementary</i> 60,000	240,000	239,297	703	—
A.4.—Grant for Irish and Bilingual Schools <i>Original</i> £40,000 <i>Less Supplementary</i> 3,800	36,200	36,189	11	—
A.5.—Bonus for Choirs and Orchestras, etc. ..	14,000	8,410	5,590	—
B.—Incremental Salary Grant .. <i>Original</i> £45,763,000 <i>Supplementary</i> 2,303,000	48,066,000	47,473,744	592,256	—
C.—Examinations <i>Original</i> £994,000 <i>Supplementary</i> 26,000	1,020,000	1,010,162	9,838	—
D.—Publication of Irish Text Books <i>Original</i> £50,000 <i>Less Supplementary</i> 10,000	40,000	24,203	15,797	—
E.—Courses for Secondary Teachers	45,000	40,062	4,938	—
F.1.—Payment to the Secondary Teachers' Pension Fund	50,000	50,000	—	—
F.2.—Ex-Gratia Pensions for Widows and Children of certain former Teachers .. <i>Original</i> .. £54,000 <i>Supplementary</i> 4,000	58,000	54,752	3,248	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
G.—Secondary Schools—Annual Repayment of Building Loans				
<i>Original</i>	£300,000			
<i>Less Supplementary</i>	70,000			
	230,000	224,643	5,357	—
H.1.—Comprehensive and Community Schools—Running Costs				
<i>Original</i>	£6,869,000			
<i>Supplementary</i>	322,000			
	7,191,000	7,300,316	—	109,316
H.2.—Secondary, Comprehensive and Community Schools—Building Grants and Capital Costs	9,150,000	9,503,613	—	353,613
I.—Aid towards the cost of School Books	600,000	628,031	—	28,031
J.—Miscellaneous	1,000	1,117	—	117
<b>GROSS TOTAL</b>				
<i>Original</i>	£79,080,000			
<i>Supplementary</i>	2,037,000			
	81,117,000	80,924,265	683,812	491,077
			Surplus of Gross Estimate over Expenditure £192,735	
	<b>Estimated</b>	<b>Realised</b>		
K.—Appropriations in Aid				
<i>Original</i>	£472,000			
<i>Supplementary</i>	160,000			
	632,000	876,673		Surplus of Appropriations in Aid realised £244,673
<b>NET TOTAL</b>				
<i>Original</i>	£78,608,000			
<i>Supplementary</i>	1,877,000			
	80,485,000	80,047,592		Total Surplus to be surrendered £437,408

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.5.—The number of orchestras entered for examination was less than expected.
- D.—The production of an atlas, the cost of which is estimated at £16,000, did not proceed as quickly as expected.
- E.—Expenditure on courses was less than anticipated.
- F.2.—The saving reflects the decrease in the overall number of pensions payable.
- J.—Close estimation is not possible.

## Vote 31

### APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Examination fees of students			
	<i>Original</i>	£227,000	
	<i>Supplementary</i>	60,000	
		<u>287,000</u>	306,173
2. Sale of Irish text books .. .. .		5,000	547
3. Miscellaneous receipts			
	<i>Original</i>	£20,000	
	<i>Supplementary</i>	100,000	
		<u>120,000</u>	137,336
4. Refund of portion of capital grants (Subhead H.2)		220,000	432,617
	<b>TOTAL</b>		
	<i>Original</i>	£472,000	
	<i>Supplementary</i>	160,000	
		<u>£632,000</u>	<u>£876,673</u>

- The surplus was due to an increase in the examination fees.
- Receipts from the sale of Irish text books which should have been received within the year were not received until January, 1978.
- The surplus was mainly due to the cancellation in 1977 of payable orders relating to the previous year which were listed as out of date by the Paymaster General's Office.
- Accurate estimation is difficult due to uncertainty as to the amount of advances to be made and their time of repayment and as to the extent of prefabricated accommodation becoming available for resale.

### NOTES

This Account includes expenditure of approximately £14,000 in respect of damage caused to a comprehensive school building by fire. A malicious injuries claim has been lodged with the local authority.

An area of 13.7 acres belonging to the Munster Institute, Bishopstown, Co. Cork, valued at £92,475 was transferred from the Department of Agriculture to be the site of a new community school.

Further expenditure of £56,149, on the construction of three Vocational Schools at Cavan, Athlone and Tullamore was charged to the Vote during the year. In addition, sums amounting to £2,127 were expended on the equipping of these schools bringing the total expenditure to £1,863,936 at 31st December, 1977.

D. Ó LAOGHAIRE,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
27 Aibreán, 1978.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

## STATEMENT OF LOANS

Issues of Loans towards building of Secondary Schools, and repayments thereof (Subheads H.2 and K.4)

	Amounts of Loans issued (1)	Repayments	
		Principal (2)	Interest (3)
	£	£	£
From 1st April, 1968 to 31st December, 1976 .. .. .	2,459,535	499,742	1,003,217
Year ended 31st December, 1977 .. .. .	45,966	168,362	185,308
TOTAL .. £	2,505,501	668,104	1,188,525

Principal outstanding (1) £2,505,501—(2) £668,104=£1,837,397.

D. Ó LAOGHAIRE,  
*Accounting Officer.*

27 Aibreán, 1978.

## 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, 1977, in respect of Capital and Income.

## CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st January, 1977:		Balance on 31st December, 1977:	
War Loan, 3½% Stock .. .. .	400	War Loan, 3½% Stock .. .. .	400
6% Exchequer Stock, 1980/85 "A" Stock .. .. .	725	6% Exchequer Stock, 1980/85 "A" Stock .. .. .	725
6% Exchequer Loan, 1985/90 .. .. .	500	6% Exchequer Loan, 1985/90 .. .. .	500
7% National Loan, 1987/92 .. .. .	460	7% National Loan, 1987/92 .. .. .	460
7½% E.S.B. Stock, 1988/93 .. .. .	94	7½% E.S.B. Stock, 1988/93 .. .. .	94
9¾% National Loan, 1984/89 .. .. .	3,874	9¾% National Loan, 1984/89 .. .. .	3,874
9¼% Exchequer Loan, 1991/96 .. .. .	1,500	9¼% Exchequer Loan, 1991/96 .. .. .	1,500
9% Conversion Loan, 1980/82 .. .. .	200	9% Conversion Loan, 1980/82 .. .. .	200
11% National Loan, 1993/98 .. .. .	3,200	11% National Loan, 1993/98 .. .. .	3,200
14% National Loan, 1985/90 .. .. .	1,800	14% National Loan, 1985/90 .. .. .	1,800
	£12,753		£12,753

**Vote 31**

**INCOME ACCOUNT**

	£		£
Balance on 1st January, 1977 ..	2,480	Travelling and subsistence expenses of members of Council	259
Registration Fees .. ..	1,139	Payments to retired registered teachers and to the legal personal representatives of deceased registered teachers out of surplus income under regulation 6 of the Registration Council Regulations ..	980
Dividends received .. ..	1,256		
		Balance on 31st December, 1977	3,636
	£4,875		£4,875

D. Ó LAOGHAIRE,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
27 Aibreán, 1978.

## VOCATIONAL EDUCATION

Vote 32

ACCOUNT of the sum expended, in the year ended 31st December, 1977, compared with the sum granted, for Vocational Education, including a grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Annual Grants to Vocational Education Committees ..				
<i>Original</i> ..	£37,308,500			
<i>Supplementary</i> ..	1,779,500			
	39,088,000	38,828,909	259,091	—
B.—Training of Teachers ..	762,000	693,950	68,050	—
C.—Grants under Section 109 of the Vocational Education Act, 1930 ..				
<i>Original</i> ..	£30,000			
<i>Supplementary</i> ..	3,600			
	33,600	33,565	35	—
D.—Miscellaneous Vocational Education Services ..	19,000	16,211	2,789	—
E.—Contribution to Macra na Tuaithe (Grant-in-Aid) ..	70,000	70,000	—	—
F.—Examinations ..				
<i>Original</i> ..	£149,000			
<i>Less Supplementary</i> ..	17,000			
	132,000	129,429	2,571	—
G.—Payments in respect of Superannuation Charges ..	800,000	780,989	19,011	—
H.—Payments under Section 51 (6) of the Vocational Education Act, 1930 ..	350,000	385,972	—	35,972
I.1.—Regional Technical Colleges —Running Costs ..				
<i>Original</i> ..	£5,885,000			
<i>Supplementary</i> ..	390,900			
	6,275,900	6,275,900	—	—
I.2.—Regional and other Technical Colleges and specialist Teacher Training Colleges. —Building Grants and Capital Costs ..				
<i>Original</i> ..	£3,300,000			
<i>Less Supplementary</i> ..	950,000			
	2,350,000	2,262,769	87,231	—
GROSS TOTAL ..				
<i>Original</i> ..	£48,673,500			
<i>Supplementary</i> ..	1,207,000			
	£ 49,880,500	49,477,694	438,778	35,972
			Surplus of Gross Estimate over Expenditure £402,806	

**Vote 32**

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£		
	Estimated	Realised		
<i>Deduct—</i>				
J.—Appropriations in Aid ..	1,007,500	880,925		Deficiency of Appropriations in Aid realised £126,575
<b>NET TOTAL</b>				
Original £47,666,000				Net Surplus to be surrendered £276,231
Supplementary 1,207,000				
£	48,873,000	48,596,769		

**EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.**

- B.—Expenditure on courses for specialised teachers and on scholarships to students in Training Colleges of Home Economics was less than expected. There was also a saving on the provision for examinations and incidental expenses.
- D.—No courses were held and the provision for incidental expenses was not required. The contribution to the Irish-Swiss Institute of Horology was less than expected.
- H.—Claims for refunds of loans paid during the year were greater than anticipated.

**APPROPRIATIONS IN AID**

	Estimated	Realised
	£	£
1. Fees of candidates for examinations .. .. .	77,000	105,538
2. Receipts from Church Temporalities Fund .. .. .	30,000	30,000
3. E.E.C. Social Fund .. .. .	900,000	743,393
4. Miscellaneous .. .. .	500	1,994
	<u>£1,007,500</u>	<u>£880,925</u>

- 1. There was an increase in examination fees.
- 3. Assistance from the European Social Fund in respect of training programmes, expected in 1977, was not received until January, 1978.
- 4. These receipts are variable.

**D. Ó LAOGHAIRE,**  
*Accounting Officer.*

**AN ROINN OIDEACHAIS,**  
27 Aibreán, 1978.

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.

**SEÁN MAC GEARAILT,**  
*Ard-Reachtair Cuntas agus Ciste.*

RESIDENTIAL HOMES AND SPECIAL SCHOOLS **Vote 33**

ACCOUNT of the sum expended, in the year ended 31st December, 1977, compared with the sum granted, for expenses in connection with Residential Homes and Special Schools.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Grants to Residential Homes	520,000	511,325	8,675	—
B.—Special Schools .. ..	424,000	408,722	15,278	—
C.—Transport Services .. ..	4,400	4,273	127	—
D.—Parental Moneys—Collection Expenses .. .. .	600	29	571	—
E.—Building and Equipment Grants .. .. .				
Original .. .. .	£120,000			
Supplementary .. .. .	50,000			
	170,000	115,012	54,988	—
F.—Courses in Child Care .. ..				
Original .. .. .	£40,000			
Less Supplementary .. .. .	3,000			
	37,000	33,806	3,194	—
G.—Residential Homes—Adaptations and Additional Accommodation .. ..	50,000	46,062	3,938	—
GROSS TOTAL .. ..				
Original .. .. .	£1,159,000			
Supplementary .. .. .	47,000			
	£ 1,206,000	1,119,229	86,771	—
			Surplus of Gross Estimate over Expenditure £86,771	
	Estimated	Realised	Deficiency of Appropriations in Aid realised £1,115	
H.—Appropriations in Aid .. ..	2,000	885		
NET TOTAL .. .. .			Net Surplus to be surrendered £85,656	
Original .. .. .	£1,157,000			
Supplementary .. .. .	47,000			
	1,204,000	1,118,344		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- D.—Parental moneys collected by the Garda Síochána, in respect of which commission was payable, were less than anticipated, with a consequent decrease in the cost of collection.
- E.—Building of group homes did not proceed as rapidly as anticipated.
- F.—The cost of running the child care course at Kilkenny was less than expected.
- G.—An application from a Residential Home for a grant was received late for payment within the year.

APPROPRIATIONS IN AID

The amount of parental moneys collected was less than anticipated due to a decrease in the number of children for whom maintenance orders were made.

	NOTE
This account includes expenditure of £20,778 on remedial works to a special school.	

D. Ó LAOGHAIRE,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
27 Aibreán, 1978.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtair Cuntas agus Ciste.*

Original	£1,157,000	£1,157,000
Supplementary	47,000	1,204,000
		1,204,000
Estimated	2,000	1,206,000
Finalised	882	1,197,118
Surplus of Gross Estimate over Expenditure	£1,112	£1,112
Net Surplus to be transferred		£1,112
Estimated	2,000	1,204,000
Finalised	882	1,197,118
Surplus of Gross Estimate over Expenditure	£1,112	£1,112
Net Surplus to be transferred		£1,112

ACCOUNT of the sum expended, in the year ended 31st December, 1977, compared with the sum granted, for grants-in-aid of An tÚdarás um Ard-Oideachas, certain Higher Education Institutions and Services and the Dublin Institute for Advanced Studies.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>GRANTS-IN-AID</b>				
A.1.—An tÚdarás Um Ard-Oideachas—General Expenses				
<i>Original</i>	£184,000			
<i>Less Supplementary</i>	1,300			
	182,700	182,700	—	—
A.2.—An tÚdarás Um Ard-Oideachas—General (Non-Capital) Grants to Universities and Colleges and Designated Institutions of Higher Education				
<i>Original</i>	£25,715,000			
<i>Supplementary</i>	1,671,800			
	27,386,800	27,355,600	31,200	—
A.3.—An tÚdarás Um Ard-Oideachas—Building Grants and Capital Costs for Universities and Colleges and Designated Institutions of Higher Education				
<i>Original</i>	£3,350,000			
<i>Supplementary</i>	748,400			
	4,098,400	4,098,400	—	—
A.4.—An tÚdarás Um Ard-Oideachas—Capital Grants for Furniture and Equipment for Universities and Colleges and Designated Institutions of Higher Education				
<i>Original</i>	£200,000			
<i>Supplementary</i>	100,000			
	300,000	285,788	14,212	—
A.5.—An tÚdarás Um Ard-Oideachas—Central Applications Office				
<i>Original</i>	£35,000			
<i>Less Supplementary</i>	5,000			
	30,000	30,000	—	—
B.—Dublin Dental Hospital—Dental Education Grant				
<i>Original</i>	£618,000			
<i>Less Supplementary</i>	65,000			
	553,000	500,615	52,385	—
C.—Cork Hospitals Board—General Expenses				
<i>Original</i>	£10,000			
<i>Less Supplementary</i>	9,100			
	900	729	171	—

**Vote 34**

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
D.—Thomond College of Education—Current Expenditure	£	£	£	£
<i>Original</i> .. .. .				
<i>Supplementary</i> .. .. .				
E.1.—Grant-in-Aid Fund for Building Costs and other Capital Costs for Third Level Institutions not Funded by an tÚdarás Um Ard-Oideachas	486,100	486,100	—	—
<i>Original</i> .. .. .				
<i>Less Supplementary</i> .. .. .				
E.2.—Grant-in-Aid Fund for Capital Furniture and Equipment Costs for Third Level Institutions not Funded by An tÚdarás Um Ard-Oideachas .. .. .	10,000	9,915	9,449	—
F.—Dublin Institute for Advanced Studies .. .. .				
<i>Original</i> .. .. .				
<i>Supplementary</i> .. .. .				
<b>GROSS TOTAL</b>				
<i>Original</i> .. .. .				
<i>Supplementary</i> .. .. .				
£	34,210,000	34,102,498	107,502	—
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £107,502	
<i>Deduct—</i>			Surplus of Appropriations in Aid realised	
G.—Appropriations in Aid .. .. .				
<i>Original</i> .. .. .				
<i>Less Supplementary</i> .. .. .				
	130,000	137,244	£7,244	
<b>NET TOTAL</b>				
<i>Original</i> .. .. .				
<i>Supplementary</i> .. .. .				
£	34,080,000	33,965,254	Total Surplus to be surrendered £114,746	

**EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT**

B.—The saving was due mainly to liabilities in respect of salary claims which did not mature within the year.

C.—Planning of the new Cork Dental Hospital did not proceed as quickly as anticipated.

**APPROPRIATIONS IN AID**

	Estimated	Realised
1. National Institute of Higher Education, Limerick—Student fees	£	£
<i>Original</i> .. .. .		
<i>Less Supplementary</i> .. .. .		
	84,900	83,884

	Estimated	Realised
	£	£
2. Thomond College of Education—Student fees .. .. .	20,000	21,655
3. National Council for Educational Awards—Fees .. .. .	25,000	31,705
4. Miscellaneous .. .. .	100	—
	<hr/>	<hr/>
	TOTAL	
	Original .. .. .	£142,000
Less Supplementary .. .. .	12,000	
	<hr/>	<hr/>
	£130,000	£137,244

2. The surplus is due to an increase in the rate of tuition fees.
3. Applications by educational institutions for recognition and awards of the Council were greater than anticipated.

## NOTE

Bank interest amounting to £354,735 was earned in prior years by An tÚdarás Um Ard-Oideachas and was transferred to an Income and Expenditure Account for Special Grants. The sum of £220,089 was expended out of this account up to 31st March, 1977, from which date the account has been terminated on the instructions of the Minister for Education. The balance of £134,646 remaining in this account was distributed between the Number 1, 2 and 3 Accounts of An tÚdarás.

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, 1977 .. .. .	530,551
Expenditure, 1977 .. .. .	530,551
	<hr/>
Balance on 31st December, 1977 .. .. .	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, 1977 .. .. .	9,915
Expenditure, 1977 .. .. .	9,915
	<hr/>
Balance on 31st December, 1977 .. .. .	Nil

D. Ó LAOGHAIRE,  
Accounting Officer.

AN ROINN OIDEACHAIS,  
27 Aibreán, 1978.

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.

SEÁN MAC GEARAILT,  
Ard-Reachtaire Cuntas agus Ciste.

ACCOUNT of the sum expended, in the year ended 31st December, 1977, compared with the sum granted, for the salaries and expenses of the National Gallery, including certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances .. .. .	177,000	174,090	2,910	—
B.—Travelling and Incidental Expenses .. .. .	21,000	13,152	7,848	—
C.—Post Office Services .. .. .	2,500	2,085	415	—
D.—Purchase and Repair of Pictures (Grant-in-Aid) ..	19,000	19,000	—	—
E.—Conservation of Works of Art (Grant-in-Aid) .. .. .	7,500	7,500	—	—
F.—Purchase of Books and Journals (Grant-in-Aid) ..	6,000	6,000	—	—
<b>GROSS TOTAL</b>	<b>£ 233,000</b>	<b>221,827</b>	<b>11,173</b>	<b>—</b>
			Surplus of Gross Estimate over Expenditure £11,173	
	Estimated	Realised	Deficiency of Appropriations in Aid realised £82	
G.—Appropriations in Aid ..	2,000	1,918		
<b>NET TOTAL</b>	<b>£ 231,000</b>	<b>219,909</b>	<b>Net Surplus to be surrendered £11,091</b>	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to delay in filling (1) vacancy and (2) new post.
- B.—Saving due to fewer exhibitions than expected, as well as reduced travelling and advertising.
- C.—Postage and telephone expenses less than expected due to fewer exhibitions being held.

EXTRA REMUNERATION (exceeding £200)

Thirty Attendants and two Cleaners received sums varying from £201 to £877 in respect of overtime. The total amount paid in respect of overtime was £18,743.

## GRANTS-IN-AID ACCOUNT

	Purchase and Repair of Pictures	Conservation of Works of Art	Purchase of Books and Journals
	£	£	£
Balance from 1976 ..	1,633	699	720
Grant-in-Aid, 1977	19,000	7,500	6,000
	20,633	8,199	6,720
Expended, 1977 ..	14,117	4,529	3,916
Balance to 1978 ..£	6,516	3,670	2,804

JAMES WHITE,  
*Accounting Officer.*

NATIONAL GALLERY,  
6th March, 1978.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtair Cuntas agus Ciste.*

ACCOUNT of the sum expended, in the year ended 31st December, 1977, compared with the sum granted, for the salaries and expenses of the Offices of the Minister for Lands and of the Irish Land Commission, including certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances .. .. .	3,525,000	3,407,314	117,686	—
B.1.—Travelling and Incidental Expenses .. .. .	261,400	278,056	—	16,656
B.2.—Post Office Services ..	207,200	223,963	—	16,763
B.3.—Office Machinery and Other Office Supplies .. .. .	85,420	84,951	469	—
C.—Legal Expenses .. .. .	84,000	54,396	29,604	—
D.—Statutory Contributions to Land Bond Fund, Local Loans Fund and Church Temporalities Fund ..	2,339,000	2,356,553	—	17,553
E.—Deficiencies from Sales of Land Bonds allocated to Government Departments	30,000	9,269	20,731	—
F.—Deficiency of Income from Untenanted Land .. .. .	5	—	5	—
G.1.—Payment to Grant-in-Aid Fund for Land Purchases under Farmers' Retirement Scheme (Grant-in-Aid) ..	1,000,000	1,000,000	—	—
G.2.—Payment to Grant-in-Aid Fund for General Land Purchases (Grant-in-Aid)	200,000	200,000	—	—
G.3.—Life Annuities and Premiums—E.E.C. Directive No. 72/160 .. .. .	419,450	385,107	34,343	—
G.4.—Life Annuities (Land Act, 1965), Advances, Compensation and Auctioneers' Commission .. .. .	30,100	20,907	9,193	—
H.—Gratuities to ex-Employees ..	12,000	11,033	967	—
I.—Improvement of Estates, etc.	1,222,400	1,182,612	39,788	—
J.—Adjustment Advances ..	15	—	15	—
K.—Losses by Default, Accident, etc. .. .. .	10	—	10	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GROSS TOTAL ..£	9,416,000	9,214,161	252,811	50,972
			Surplus of Gross Estimate over Expenditure £201,839	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct— L.—Appropriations in Aid ..	1,147,000	1,244,239	£97,239	
NET TOTAL .. ..£	8,269,000	7,969,922	Total Surplus to be surrendered £299,078	

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A. Savings arose mainly from (i) staff transfers following reallocation of Departmental functions in February, 1977 and (ii) the carry over of pay into 1978 resulting from the introduction of fortnightly pay during the year for staff previously paid on a calendar month or twice-monthly basis. The cost of pay awards was largely offset by savings from unfilled vacancies.
- B.1.—Excess due to decentralization expenses and increased subsistence rates. Expenditure includes a sum of £28 being the unspent balance of an imprest stolen from an officer while on official business abroad (E.109/41/41).
- B.2.—Excess due to increase in postal rates during the year.
- C.—Vendors' costs of sale and title grants payable under the Farmers' Retirement Scheme were lower than estimated (see Subhead G.3.). There was also a saving on costs allowed in appeal cases heard before the Appeal Tribunal in late December, 1977 but not paid until January, 1978.  
Costs amounting to £4,133 were incurred as a result of an action taken against the Land Commission to have the sale of a defaulter's holding set aside.
- E.—Saving due to higher market prices for Land Bonds sold to meet claims by Revenue Commissioners.
- G.3.—Fewer applications than expected were received during the year under the Farmers' Retirement Scheme, and progress in completing cases under negotiation was slower than anticipated because increases in land prices and social welfare benefits tended to erode the attractions of the Scheme.
- G.4.—Saving due mainly to (i) delay in completing resumption cases involving cash compensation because of difficulty in service of documents and (ii) expenditure on auctioneers' fees being somewhat lower than expected.
- I.—Expenditure under the Subhead includes:—  
£363 paid to cover increases in social insurance liability during the currency of five building contracts (S.9/2/70).  
£63 spent on foundations for buildings originally intended for a migrant but not completed due to default by contractor (D.305/1/63).

## Vote 36

### APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from Church Temporalities Fund:—		
(i) Estimated cost of administration and management (44 and 45 Vict., c. 71 (sec. 4))	7,000	7,000
(ii) Interest on Church Surplus Grant (No. 27 of 1923 (sec. 9 (3) and No. 14 of 1941 (sec. 50))	61,000	64,000
2. Fees and costs recovered	3,000	1,066
3. Surplus income of Rent and Interest Accounts	400,000	321,929
4. Excess annuities, etc. (Land (Finance) Rules, 1956, Rules 3 and 4 (1) (a) and (b) (i) (ii))	585,000	699,902
5. Contributions towards improvements expenditure	28,000	51,882
6. Receipts from the resale of land purchased under the Farmers' Retirement Scheme (E.E.C. Directive 72/160)	15,000	24,103
7. Reimbursement from European Agricultural Guidance and Guarantee Fund	3,000	4,112
8. Interest on bank deposits and sundries	45,000	70,245
	<u>£1,147,000</u>	<u>£1,244,239</u>

2. As fewer warrants were issued there was a corresponding reduction in receipts.
3. The rise in income from lettings on the Rent and Interest Accounts did not keep pace with the rise in the half-yearly charges for servicing Land Bonds.
4. Higher prices paid on earlier purchases of land by the Land Commission were reflected in higher receipts from allottees to a greater extent than had been expected.
5. More farmers than had been expected opted to pay cash for improvements rather than to pay by way of annuities.
6. Cash resales of land purchased under the Farmers' Retirement Scheme were greater than estimated.
7. Receipts were greater than expected because of a more favourable interpretation of the recoupment arrangements by the E.E.C.
8. Revenue balances available for short term investment in bank deposits were greater than expected and the increased deposit interest earned, (£63,219), offset a drop in bank interest rates during the year.

#### EXTRA REMUNERATION (exceeding £200)

The Chief Examiner of Title received £555 from Vote 41 for acting as part-time registrar of the Labour Court.

A total of £6,182 was paid for overtime during the year including sums ranging from £212 to £901 to 6 messengers for extra duties.

#### NOTES

Fees (stamps) amounting to £2,930 in respect of this service were received during the year.

Under Sections 13 and 24, Statute of Limitations, 1957, the Land Commission lost title to two annuities totalling £1 and arrears thereof.

Sums of £80 and £10 in respect of grazing rents due by tenants were written off as irrecoverable (D.305/1/63).

Vell-boring work to the value of £2,671 was done, on a recoupment basis, for Geological Surve.

Losses of tools and equipment to the value of £261 were written off (D.305/1/63 and S.2012/75).

An officer seconded to the Commission of the European Communities was paid £6,770 in respect of remuneration without repayment.

Work to the value of £14,056 was done free of charge on the Land Commission computer for other Government Departments.

DETAILS OF EXPENDITURE ON COMMISSIONS, COMMITTEES AND SPECIAL INQUIRIES ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN 1977.

Commission or Committee	Subhead	Expenditure for year ended 31st December, 1977	Total expenditure to 31st December, 1977
Inter-Departmental Review Committee on Land Structure Policy(1976)	A.	£ 6,915	£ 9,299
	B.1	3,774	3,943
	£	10,689	13,242

GRANT-IN-AID FUND FOR LAND PURCHASES UNDER FARMERS' RETIREMENT SCHEME

ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1977

						£
Balance on 1st January, 1977	..	..	..	..	..	1,932,481
Grant-in-Aid, 1977	..	..	..	..	..	1,000,000
						<u>2,932,481</u>
Expenditure, 1977	..	..	..	..	..	1,715,311
Balance on 31st December, 1977	..	..	..	..	..	<u>£1,217,170</u>

GRANT-IN-AID FUND FOR GENERAL LAND PURCHASES

ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1977

						£
Balance on 1st January, 1977	..	..	..	..	..	293,951
Grant-in-Aid, 1977	..	..	..	..	..	200,000
						<u>493,951</u>
Expenditure, 1977	..	..	..	..	..	44,060
Balance on 31st December, 1977	..	..	..	..	..	<u>£449,891</u>

J. O'MAHONY,  
Accounting Officer.

21st April, 1978.

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.

SEÁN MAC GEARAILT,  
Ard-Reachtaire Cuntas agus Ciste.

ACCOUNT of the sum expended, in the year ended 31st December, 1977, compared with the sum granted, for salaries and expenses in connection with Forestry, and for payment of certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances .. .. .	4,120,000	4,088,282	31,718	—
A.2.—Consultancy Services ..	20,000	—	20,000	—
B.1.—Travelling and Incidental Expenses .. .. .	790,000	841,940	—	51,940
B.2.—Post Office Services ..	178,000	214,237	—	36,237
B.3.—Office Machinery and Other Office Supplies .. .. .	72,000	50,111	21,889	—
C.1.—Payment to Grant-in-Aid Fund for the Acquisition of Land (Grant-in-Aid) ..	600,000	600,000	—	—
C.2.—Forest Development and Management .. ..	10,668,000	9,914,052	753,948	—
C.3.—Sawmilling .. .. .	130,000	121,950	8,050	—
D.—Grants for Afforestation Purposes .. .. .	25,000	15,863	9,137	—
E.—Forestry Education .. ..	91,000	67,726	23,274	—
F.—John F. Kennedy Park ..	87,000	78,529	8,471	—
G.—Game Development and Management .. ..	125,000	144,168	—	19,168
H.—Conservation (Grant-in-Aid) Account .. .. .	50,000	50,000	—	—
I.—Agency, Advisory and Special Services .. .. .	114,000	114,000	—	—
<b>GROSS TOTAL</b>	<b>£ 17,070,000</b>	<b>16,300,858</b>	<b>876,487</b>	<b>107,345</b>
			Surplus of Gross Estimate over Expenditure £769,142	
	<u>Estimated</u>	<u>Realised</u>	Surplus of Appropriations in Aid realised £941,581	
<i>Deduct—</i> J.—Appropriations in Aid	3,600,000	4,541,581		
<b>NET TOTAL</b>	<b>£ 13,470,000</b>	<b>11,759,277</b>	<b>Total Surplus to be surrendered £1,710,723</b>	

## EXTRA RECEIPTS PAYABLE TO EXCHEQUER

Bequest for tree-planting in Ireland . . . . . £24,414

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—Saving due to staff vacancies partly offset by increases in salaries. This subhead includes an *ex-gratia* payment of £144 to an officer who retired due to ill-health without taking his annual leave entitlement (E.103/7/49).
- A.2.—This provision was not required.
- B.1.—Excess due mainly to underestimation of travelling expenses. *Ex-gratia* payments totalling £94 were made to three officers in respect of expenses arising from accidents at work (D.P.S. 11/2/77 and E.107/41/41).
- B.2.—Excess due mainly to increased cost of telephone services.
- B.3.—Expenditure on computer and data preparation equipment was less than expected. £130 (including legal costs) was paid in respect of hired office equipment which was lost. (D.305/1/63).
- C.2.—Saving due to improved techniques and reduced expenditure on buildings and on manures, offset by increased cost of purchase and maintenance of machinery.
- Miscellaneous expenditure under the subhead includes the following:
- (1) £17,571 (including costs in one case) in settlement of two claims arising out of accidents to employees of the Forest and Wildlife Service (D.P.S. 31/5/77, 2/6/77 and 10/10/77).
  - (2) £3,583 for damage caused in four accidents involving vehicles of the Forest and Wildlife Service (S.86/4/77 and S.48/2/51).
  - (3) £10, *ex-gratia*, for damage to the property of an employee arising from the operations of the Forest and Wildlife Service (D.305/1/63).
  - (4) £23, *ex-gratia*, for damage to personal property arising out of forest fires (D.305/1/63).
- C.3.—There was a slight reduction in the cost of labour and running expenses.
- D.—Applications for planting grants were less than expected.
- E.—Saving due to reduced number of trainees.
- F.—Labour and developments costs were lower than expected.
- G.—Claims for grants were higher than estimated.

	APPROPRIATIONS IN AID	
	Estimated	Realised
	£	£
<b>FOREST RECEIPTS:</b>		
Sales of timber . . . . .	3,270,000	4,105,208
Rents (housing, grazing, shooting, etc.) . . . . .	50,000	70,016
Sale of houses to Foresters . . . . .	80,000	82,403
Sales of plants, refunds of travelling expenses, etc. . . . .	50,000	86,427
<b>SAWMILL RECEIPTS:</b>		
Receipts from Sawmills (Subhead C.3.) . . . . .	150,000	197,527
	<u>£3,600,000</u>	<u>£4,541,581</u>

Surplus arose mainly in sales of timber due to market buoyancy.

## Vote 37

### EXTRA REMUNERATION (exceeding £200)

Sixteen officers received amounts varying from £222 to £1,371 in respect of overtime. The total amount paid for overtime was £13,204.

#### NOTES

The following items were written off:—

£73,357—losses resulting from forest fires (S.86/7/39 and D.305/1/63).

£5,988—losses by theft (S.86/4/77 and D.305/1/63).

£328—losses in respect of timber unpaid for (S.86/4/77 and S.86/9/57).

£641—unrecovered overpayments for or in lieu of annual leave (D.305/1/63).

£98—loss in respect of privately owned timber erroneously included in a lot sold by the Forest and Wildlife Service (D.305/1/63).

£121—miscellaneous losses in two cases (D.305/1/63).

A house valued at £5,700 was transferred, without charge, to the Office of Public Works (D.307/4/61).

Timber valued at £120 was transferred, without charge, to the Senator Billy Fox Memorial Park (D.307/4/61).

### GRANT-IN-AID FUND FOR THE ACQUISITION OF LAND

#### ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1977

	£
Balance on 1st January, 1977 .. .. .	330,046
Grant-in-Aid, 1977 .. .. .	600,000
Amount received from sundry sources for the sale of land, etc. .. .. .	24,099
	<u>954,145</u>
Expenditure, 1977 .. .. .	440,987
Balance on 31st December, 1977 .. .. .	<u>£513,158</u>

### CONSERVATION (GRANT-IN-AID) ACCOUNT

#### ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1977

	£
Balance on 1st January, 1977 .. .. .	228,068
Grant-in-Aid, 1977 .. .. .	50,000
	<u>278,068</u>
Expenditure, 1977 .. .. .	71,466
Balance on 31st December, 1977 .. .. .	<u>£206,602</u>

A. W. DUGGAN,  
*Accounting Officer.*

18th April, 1978.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

## ABSTRACT ACCOUNT OF SAWMILLING OPERATIONS FOR THE YEAR ENDED 31st DECEMBER, 1977

## MANUFACTURING ACCOUNT

	Cong		Dundrum		Total		Trading Account—Cost of goods produced	Cong		Dundrum		Total	
	£		£		£			£		£		£	
Value of raw material .. .. .	78,685		66,678		145,363		..	148,787		134,475		283,262	
Carriage inward .. .. .	10,228		5,323		15,551		..						
Cost of raw material .. .. .	88,913		72,001		160,914		..						
Factory wages .. .. .	51,884		56,885		108,769		..						
Electricity .. .. .	4,652		3,530		8,182		..						
Repairs and maintenance .. .. .	3,338		2,059		5,397		..						
	£	148,787	£	134,475	£	283,262		£	148,787	£	134,475	£	283,262

## TRADING ACCOUNT

	Cong		Dundrum		Total		Sales (a)	Cong		Dundrum		Total	
	£		£		£			£		£		£	
Stock of finished goods at 1st January, 1977	27,636		9,599		37,235		..	150,584		142,795		293,379	
Add cost of goods produced .. .. .	148,787		134,475		283,262		..						
Less stock of finished goods at 31st December, 1977 .. .. .	176,423		144,074		320,497		..						
	33,188		18,499		51,687		..						
Cost of goods sold (a) .. .. .	143,235		125,575		268,810		..						
Profit and Loss Account—Gross Profit	7,349		17,220		24,569		..						
	£	150,584	£	142,795	£	293,379		£	150,584	£	142,795	£	293,379

(a) Including supplies for Department's use



CUNTAS ar an tsuim a caitheadh, sa bhliain dar chríoch an 31 Nollaig, 1977, i gcomparáid leis an tsuim a deonadh, le haghaidh tuarastail agus costais Roinn na Gaeltachta, maille le deontais le haghaidh tithe agus ildeontais-i-gcabhair.

Seirbhís	Deontas	Caiteachas	Caiteachas i gcomparáid le Deontas	
			Níos lú ná mar a Deonadh	Níos mó ná mar a Deonadh
	£	£	£	£
A.—Tuarastail, Pá agus Liúntais	314,000	308,600	5,400	—
B.—Costais Taistil agus Costais Theagmhasacha .. ..	43,500	41,014	2,486	—
C.—Seirbhísí Poist .. ..	14,000	14,663	—	663
D.—Tithe Gaeltachta .. ..	410,000	343,406	66,594	—
E.—Scéimeanna Feabhsúcháin sa Ghaeltacht .. ..	1,075,000	1,270,409	—	195,409
F.—Scéimeanna Cultúrtha agus Sóisialacha .. ..	910,000	900,101	9,899	—
G.—Íocaíocht le Ciste na Gaeilge (Deontas-i-gCabhair) ..	540,000	540,000	—	—
H.1.—Gaeltarra Éireann—Caiteachas Reatha (Deontas-i-gCabhair) .. ..	850,000	850,000	—	—
H.2.—Gaeltarra Éireann—Caiteachas Caipitil (Deontas-i-gCabhair) .. ..	4,150,000	2,600,000	1,550,000	—
An MÓR-IOMLÁN .. .. £	8,306,500	6,868,193	1,634,379	196,072
			Farasbarr ag an Meastachán Iomlán ar an gCaiteachas £1,438,307	
	Mar a measadh	Mar a fuarthas	Farasbarr sna Leithris-i-gCabhair a fuarthas	
I.—Baintear de— Leithris-i-gCabhair .. ..	7,500	13,837	£6,337	
AN GLAN-IOMLÁN .. .. £	8,299,000	6,854,356	Farasbarr Iomlán atá le tabhairt suas £1,444,644	

FÁLTAIS BHREISE INÍOCHTA LEIS AN STÁTCHISTE

Díbhinn ó Arramara Teoranta .. .. .. .. £3,900

MÍNIÚ AR CHÚISEANNA NA DIFRÍOCHTA IDIR AN CAITEACHAS AGUS AN DEONTAS

B.—Is deacair costais theagmhasacha a mheas go cruinn.

D.—Críochnaíodh níos lú oibre ná mar a bhíodhas ag súil leis.

E.—Is mar seo a leanas a bhí an caiteachas ar na deontais i ndáil le—

	£
Bóithre .. .. .	182,653
Uisce agus séarachas .. .. .	128,326
Muiroibreacha .. .. .	375,258
Talmhaíocht agus gairneoireacht .. .. .	52,910
Forbairt chomharchumann .. .. .	230,007
Coláistí Gaeilge .. .. .	49,827
Hallaí .. .. .	31,588
Cóiríocht saoire .. .. .	56,475
Córas leictreachais ar oileáin .. .. .	132,065
Áiseanna chaitheamh aimsire .. .. .	12,800
Báid iascaigh .. .. .	9,408
Saoráidí ilghnéitheacha .. .. .	9,092
	<u>£1,270,409</u>

Caitheadh níos mó ná mar a bhíodhas ag súil leis faoi chuid de na scéimeanna.

Maidir leis an gcaiteachas ar chóiríocht saoire, bhain £25,940 de le deontais, nach dtéann thar £200 in aon chás áirithe, chun tithe a chóiriú do chuirteoirí. Íocadh an chuid eile mar dheontais fhorlíontacha (de bhreis ar dheontais Bhord Fáilte Éireann) sna cásanna seo a leanas:—

	£
Óstán Ghleannbhé Teoranta, Gleann Cholm Cille, Co. Dhún na nGall ..	27,000
Teach Aíochta na Páirce, An Spidéal, Co. na Gaillimhe .. .. .	2,100
Teach Atlantach, An Rinn Bhuí, Cionn Droma, Co. Dhún na nGall	1,435
	<u>£30,535</u>

F.—Is mar seo a leanas a bhí an caiteachas ar na deontais chun cabhrú le:—

	£
Tuismitheoirí nó caomhnóirí daltaí áirithe arb í an Ghaeilge gnáth-theanga an teaghlach acu .. .. .	80,190
Daltaí Gaeltachta ar chúrsaí oiliúna áirithe .. .. .	11,334
Lucht iostais a choinníonn foghlaimeoirí aitheanta Gaeilge ..	586,652
Tréimhseacháin Ghaeilge agus nuachtáin le nuacht reatha i nGaeilge .. .. .	69,694
Gearrscannáin Ghaeilge .. .. .	8,493
Comhaltas Ceoltóirí Éireann .. .. .	57,000
Siamsa Tíre .. .. .	23,847
Feabhsú coláistí Gaeilge lasmuigh den Ghaeltacht .. .. .	15,300
Córas Iompair Éireann—cailteanas ar an “Galway Bay” do sheirbhís bhreise idir Gaillimh agus Árann .. .. .	23,997
Cailteanas ar an “Naomh Ciarán” don tseirbhís idir Dún na Séad agus Cléire .. .. .	17,485
Seirbhísí ilghnéitheacha .. .. .	6,109
	<u>£900,101</u>

H.2.—Níor tuilleadh an oiread agus a measadh a thuillfí de na deontais a íocann Gaeltarra Éireann ar mhaithe le tionscail (ach cuireadh airleacan breise ón bPríomh-Chiste ar fáil do Ghaeltarra).

LEITHRIS-I-GCABHAIR

	Mar a measadh	Mar a fuarthas
	£	£
1. Aisghnóthú tuarastal oifigeach ar iasacht ag Bord na Gaeilge	7,000	6,536
2. Aisíoc iasachtaí .. .. .	5	262
3. Fáltais ilghnéitheacha .. .. .	495	7,039
	<hr/>	<hr/>
	£7,500	£13,837

3. Ní féidir fáltais mar seo a mheas go cruinn. Is iad is mó atá san áireamh ná (i) aisghnóthú tuarastal (£4,205 san iomlán) oifigh ar saoire speisialta le pá le heagras deonach thar lear agus oifigh ar iasacht chuig Roinn eile (ii) aisíoc deontas (£1,122 san iomlán) i leith muiríbreacha, tithíochta agus cúrsaí oiliúna a íocadh roimh 1 Eanáir, 1977 agus (iii) suimeanna (£815 san iomlán) in orduithe íocaíochta a eisíodh roimh 1 Eanáir, 1977 agus a cuireadh ar ceal ina dhiaidh sin tar éis dóibh dul as dáta.

LUACH SAOTHAIR BHREISE (thar £200)

Fuair Oifigeach Feidhmiúcháin £525 mar rúnaí ar Arramara Teoranta. Suim £35 ar fad a caitheadh ar ragobair.

NÓTAÍ

Tá suim £4,040 i gcuntas Roinne eile do thuarastal oifigh ar iasacht ag an Roinn seo agus tá suim £173 sa chuntas seo do thuarastal oifigh ar iasacht chuig Roinn eile.

Disríobhadh suim £64 i leith deachtafóin a goideadh as ardoifig na Roinne nuair a briseadh isteach ann (S.29/9/77).

Rinneadh íocaíochtaí *ex-gratia* de mhéid £8 san iomlán le beirt oifigeach i leith maoiné pearsanta a goideadh le linn dóibh bheith ag feidhmiú go hoifigiúil (E.109/41/41).

CUNTAS CHISTE NA GAELIGE

Fuilleach ar 1 Eanáir, 1977 .. .. .	£	36,113
Deontas-i-gCabhair, 1977 .. .. .		540,000
		<hr/>
		576,113

Íocaíochtaí le—	£
Bord na Gaeilge .. .. .	125,000
Bord na Leabhar Gaeilge .. .. .	47,797
Comhdháil Náisiúnta na Gaeilge .. .. .	110,000
Gael-Linn .. .. .	118,686
Conradh na Gaeilge .. .. .	54,485
An tOireachtas .. .. .	22,000
An Comhlachas Náisiúnta Drámaíochta .. .. .	22,000
Taibhdhearc na Gaillimhe .. .. .	24,000
Amharclann Ghaoth Dobhair .. .. .	2,400
Cumann na bhFiann .. .. .	7,500
Cumann na Sagart (Glór na nGael) .. .. .	4,500
An Gael-Acadamh .. .. .	1,500
Clann Ide .. .. .	500
	<hr/>
	540,368

Fuilleach ar 31 Nollaig, 1977 .. .. .	£35,745
---------------------------------------	---------

L. TÓIBÍN,  
Oifigeach Cuntasíochta.

16 Márta, 1978.

Do scrudaigh mé na Cuntais sin thuas de réir forálacha an *Exchequer and Audit Departments Act, 1921*. Fuair mé an t-eolas agus na mínithe a bhí uaim, agus de thoradh an iniúchta atá déanta agam, deimhním gurb é mo thuairim go bhfuil na Cuntais sin cruinn.

SEÁN MAC GEARAILT,  
Ard-Reachtair Cuntas agus Ciste.

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1977, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Agriculture, including certain services administered by that Office, and for payment of certain subsidies and sundry grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>GENERAL ADMINISTRATION</b>				
A.1.—Salaries, Wages and Allowances				
<i>Original</i> £14,940,000				
<i>Supplementary</i> 600,000				
	15,540,000	14,918,637	621,363	—
A.2.—Consultancy Services ..	10	—	10	—
A.3.—Office Machinery and other Office Supplies .. ..	67,000	70,919	—	3,919
A.4.—Travelling and Incidental Expenses				
<i>Original</i> £1,700,000				
<i>Supplementary</i> 250,000				
	1,950,000	1,892,767	57,233	—
A.5.—Post Office Services ..	709,000	797,003	—	88,003
A.6.—Advertising and Publicity	175,300	168,821	6,479	—
A.7.—Consultative Councils, Inquiries and Reports ..	15,000	16,891	—	1,891
<b>EDUCATION, RESEARCH AND ADVISORY SERVICES</b>				
B.1.—University Colleges ..				
<i>Original</i> £5,870,984				
<i>Less Supplementary</i> 182,000				
	5,688,984	5,392,791	296,193	—
B.2.—Veterinary College				
<i>Original</i> £58,000				
<i>Supplementary</i> 77,000				
	135,000	140,507	—	5,507
B.3.—Agricultural Schools and Farms				
<i>Original</i> £1,897,000				
<i>Supplementary</i> 55,000				
	1,952,000	1,982,111	—	30,111
B.4.—Private Agricultural Schools, etc. .. ..				
<i>Original</i> £818,000				
<i>Supplementary</i> 24,000				
	842,000	833,615	8,385	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
B.5.—An Foras Talúntais—Grant-in-Aid for General Purposes <i>Original</i> .. £6,200,000 <i>Supplementary</i> 187,000	6,387,000	6,387,000	—	—
B.6.—An Foras Talúntais—Grant-in-Aid for Capital Purposes .. .. .	50,000	50,000	—	—
B.7.—Research and Testing ..	631,500	562,494	69,006	—
B.8.—County Committees of Agriculture .. .. .	3,632,000	3,573,557	58,443	—
B.9.—Scholarships and Training <i>Original</i> £209,000 <i>Less Supplementary</i> 35,000	174,000	107,053	66,947	—
B.10.—Farm Apprenticeship Board—Grant for General Expenses	37,500	37,500	—	—
B.11.—Technical Assistance .. <i>Original</i> £75,000 <i>Less Supplementary</i> 20,000	55,000	46,497	8,503	—
B.12.—Irish Agricultural Organisation Society—Grant for General Expenses ..	20,000	20,000	—	—
B.13.—Irish Countrywomen's Association—Grant for General Expenses ..	20,000	20,000	—	—
B.14.—Macra na Feirme—Grant for General Expenses ..	25,000	25,000	—	—
B.15.—Errigal Co-operative Society Ltd.—Grant for General Expenses .. ..	10	—	10	—
B.16.—Federation of Irish Beekeepers' Association—Grant for General Expenses .. .. .	500	500	—	—
B.17.—Prizes at Shows, etc. ..	9,437	9,252	185	—
B.18.—National Agricultural Authority .. .. <i>Original</i> £10 <i>Supplementary</i> 2,000	2,010	1,307	703	—
<b>LIVESTOCK IMPROVEMENT AND ERADICATION OF DISEASE</b>				
C.1.—Improvement of Livestock	347,000	324,396	22,604	—

## Vote 39

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
C.2.—Bovine Tuberculosis Eradication <i>Original</i> £10,100,000 <i>Less Supplementary</i> 2,200,000	7,900,000	7,650,947	249,053	—
C.3.—Brucellosis Eradication <i>Original</i> £9,400,000 <i>Less Supplementary</i> 5,300,000	4,100,000	4,231,126	—	131,126
C.4.—General Disease Control and Eradication . . . .	11,000	8,939	2,061	—
C.5.—Payment to Bovine Tuberculosis and Brucellosis Eradication Schemes Hardship Fund (Grant-in-Aid) <i>Original</i> Nil <i>Supplementary</i> £600,000	600,000	600,000	—	—
<b>PRODUCTION AND DEVELOPMENT AIDS</b>				
D.1.—Lime and Fertilisers . . . .	5,625,000	5,653,695	—	28,695
D.2.—Land Project <i>Original</i> £500,000 <i>Supplementary</i> 320,000	820,000	822,603	—	2,603
D.3.—Farm Buildings and Water Supplies <i>Original</i> £600,000 <i>Supplementary</i> 1,140,000	1,740,000	1,739,484	516	—
D.4.—Beef Cattle Incentive Scheme <i>Original</i> £900,000 <i>Less Supplementary</i> 450,000	450,000	434,444	15,556	—
D.5.—Sheep Headage Grants <i>Original</i> £150,000 <i>Supplementary</i> 105,000	255,000	266,836	—	11,836
D.6.—Small Farm (Incentive Bonus) Scheme <i>Original</i> £500,000 <i>Less Supplementary</i> 175,000	325,000	339,450	—	14,450
D.7.—Poultry and Eggs . . . . <i>Original</i> £106,000 <i>Supplementary</i> 30,000	136,000	121,789	14,211	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
D.8.—Horticulture (including Glasshouses)	20,040	13,023	7,017	—
D.9.—Grain Storage Loans ..	5	—	5	—
D.10.—Miscellaneous Schemes ..	13,500	15,440	—	1,940
D.11.—Miscellaneous Equipment etc., Grants .. ..	100,000	64,830	35,170	—
D.12.—Cattle Feed Vouchers—Advance to Supplement Meat Industry Fund to Subsidise Cattle Feed Vouchers	10	—	10	—
<b>MARKETING SUPPORTS AND AIDS</b>				
E.1.—Promotion of Sales of Dairy Produce Abroad ..	25,000	25,000	—	—
E.2.—Subsidies on Milk and Dairy Produce <i>Original</i> £22,500,000 <i>Supplementary</i> 11,300,000 <i>Do.</i> 2,500,000	36,300,000	36,351,279	—	51,279
E.3.—Mutton and Lamb Exports <i>Original</i> £50,000 <i>Less Supplementary</i> 40,000	10,000	4,116	5,884	—
E.4.—Cereals .. .. .	168,130	168,213	—	83
E.5.—Potato Market Support .. <i>Original</i> £10 <i>Supplementary</i> 2,350	2,360	2,361	—	1
E.6.—Payments on Exports of Certain Processed Agricultural Products <i>Original</i> Nil <i>Supplementary</i> £10 <i>Do.</i> 185,000	185,010	175,299	9,711	—
<b>OTHER SERVICES</b>				
F.1.—Agricultural Credit Corporation .. .. .	5,800	4,012	1,788	—
F.2.—Interest Subsidy Scheme for Livestock <i>Original</i> £24,500 <i>Less Supplementary</i> 6,000	18,500	14,612	3,888	—

## Vote 39

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
G.—Agricultural Wages Board ..	£ 1,600	£ 2,232	£ —	£ 632
H.—An Chomhairle Olla—Grant-in-Aid for General Expenses .. .. .	65,000	65,000	—	—
I.1.—Córas Beostoic agus Feola—Grant-in-Aid for General Expenses <i>Original</i> £526,000 <i>Supplementary</i> 4,000	530,000	530,000	—	—
I.2.—Beef Classification Scheme	1,000	1,340	—	340
J.—Bord na gCapall—Grant-in-Aid for General Expenses <i>Original</i> £742,000 <i>Supplementary</i> 6,000	748,000	748,000	—	—
K.—International Co-operation <i>Original</i> £128,000 <i>Less Supplementary</i> 32,000	96,000	97,297	—	1,297
L.1.—Payment to World Food Programme (Grant-in-Aid) Account (Grant-in-Aid)	450,000	450,000	—	—
L.2.—Food and Agriculture Organisation—Contributions to Schemes ..	36,000	49,780	—	13,780
L.3.—Gorta (Grant-in-Aid) ..	20,000	20,000	—	—
L.4.—Food aid Convention under International Wheat Agreement .. .. .	500,000	498,311	1,689	—
SCHEMES OPERATED IN IMPLEMENTATION OF E.E.C. REGULATIONS AND DIRECTIVES				
M.1.—Farm Modernisation Scheme <i>Original</i> £21,000,000 <i>Supplementary</i> 3,500,000	24,500,000	24,406,936	93,064	—
M.2.—Dairy Herds Conversion Scheme .. .. .	185,000	144,798	40,202	—
M.3.—Aids to Farmers in Certain Less Favoured Areas .. <i>Original</i> £17,500,000 <i>Supplementary</i> 1,700,000	19,200,000	18,917,056	282,944	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
M.4.—Socio-Economic Information Services <i>Original</i> £16,000 <i>Less Supplementary</i> 12,000	£ 4,000	£ 3,237	£ 763	£ —
M.5.—Vocational Training for Farmers .. <i>Original</i> £148,000 <i>Supplementary</i> 9,000	157,000	192,753	—	35,753
M.6.—Incidental Expenses arising out of Market Intervention <i>Original</i> £21,350,000 <i>Less Supplementary</i> 2,000,000	19,350,000	18,275,470	1,074,530	—
M.7.—Cattle Slaughter Premiums Scheme <i>Original</i> £10 <i>Supplementary</i> 25,000	25,010	24,897	113	—
M.8.—Interest Subsidy on Loans for the Retention of Young Cattle .. <i>Original</i> £4,000 <i>Supplementary</i> 6,000	10,000	8,922	1,078	—
M.9.—Grant under E.E.C. Individual Projects Scheme	8,000	—	8,000	—
M.10.—Special Premium on Exports of Beef to the United Kingdom <i>Original</i> £1,000,000 <i>Less Supplementary</i> 440,000	560,000	402,287	157,713	—
M.11.—Aids to Horticultural Producer Groups .. <i>Original</i> £32,000 <i>Less Supplementary</i> 12,000	20,000	19,282	718	—
<b>GROSS TOTAL</b> <i>Original</i> £152,018,856 <i>Supplementary</i> 11,300,010 <i>Do.</i> 423,350	£ 163,742,216	160,943,714	3,221,748	423,246
	<u>Estimated</u>	<u>Realised</u>	Surplus of Gross Estimate over Expenditure £2,798,502	
<i>Deduct—</i> N.—Appropriations in Aid <i>Original</i> £28,018,856 <i>Less Supplementary</i> 108,650	27,910,206	29,175,606	Surplus of Appropriations in Aid realised £1,265,400	
<b>NET TOTAL</b> <i>Original</i> £124,000,000 <i>Supplementary</i> 11,300,010 <i>Do.</i> 532,000	£ 135,832,010	131,768,108	Total Surplus to be surrendered £4,063,902	

## Vote 39

### EXTRA RECEIPTS PAYABLE TO EXCHEQUER

Sale of Lands at Munster Institute to Cork Corporation (£256,378) and at Ballyhaise to Cavan County Council (£7,500) .. .. .	£263,878
Miscellaneous .. .. .	£220
	£264,098

### EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.3.—Excess expenditure on office machinery was partly offset by savings on computer and photocopying equipment.
- A.5.—Excess due to increased postage and use of telephones.
- A.7.—Expenditure on advisory committees was higher than expected. The consequential excess was partly offset by a saving on the provision for reports on agricultural conditions.
- B.1.—Work on the new faculty of agriculture buildings at U.C.D. and on the new food and dairy science building at U.C.C. did not proceed as quickly as anticipated. In addition, a saving arose on the provision for the faculty of veterinary medicine as the merger of the U.C.D. and T.C.D. faculties, planned for the 1st January, 1977, did not take place until the 1st April, 1977.
- B.7.—The main savings were on the provisions for (a) the cereal seed certification scheme because a large account was not received for payment within the year; (b) cereal variety testing because provision for replacements, repairs and additions to equipment was not required to the extent estimated and because labour costs were less than expected; (c) the quarantine station at Spike Island as a proposed importation of continental cattle did not take place. The savings were partly offset by excess expenditure on the meat research unit and on Backweston farm where some accounts for goods ordered in previous years became due for payment.
- B.9.—The main saving (£57,000) arose on the provision for grants to county committees of agriculture towards the cost of farm training centres as claims from the committees did not come up to expectations. Also the number of apprentices who qualified for awards under the farm apprenticeship scheme was less than estimated.
- B.11.—It is difficult to estimate expenditure on this subhead. Most of the expenditure is incurred on grants towards the cost of consultancy assignments and applications for payment are often received a considerable time after approval.
- B.18.—Expenditure was less than expected because certain accounts were not received until after the end of the year.
- C.1.—Savings arose on the provisions for (a) the purchase of bulls and rams for sale at reduced prices as fewer animals were located than estimated; (b) payments to artificial insemination stations in connection with cattle progeny testing because one station did not claim grants until too late in the year to have payment made. These savings together with some other smaller savings were partly offset by excess expenditure on other items of the subhead.
- C.4.—Expenses in connection with warble fly eradication were less than expected. Claims by county councils for grants towards the erection of sheep dipping baths were fewer than estimated. The resultant savings were partly offset by excess expenditure on another item of the subhead.
- D.7.—The saving was due mainly to (a) an item (£6,500) expected to mature for payment within the year did not do so and (b) a provision for the purchase of two vans was not utilised.
- D.8.—Two applications for grants for packing and grading stations did not mature for payment within the year. The saving was partly offset by some excesses on other items.
- D.10.—An excess on the seed distribution scheme because of the high cost of seed potatoes was partly offset by savings on some other items of the subhead.

- D.11.—Claims by county committees for recoupment of grants for forage harvesting equipment were fewer than expected.
- E.3.—Support payments fell to be made in only six weeks during the year.
- E.6.—Claims on hands, amounting to approximately £9,700, could not be paid before the end of the year as some additional information and documentation were required.
- F.1.—A payment under guarantees given in connection with certain loans, which was expected to be made in 1977, was not made until January, 1978.
- F.2.—Claims from the lending agencies were slow in coming to hand.
- G.—The excess is comprised mainly of advertising costs incurred in 1976 which fell to be paid in 1977.
- I.2.—Expenditure on development work in connection with the preparation of a beef classification system was more than expected.
- L.2.—The excess was due to an increase in the salaries of the associate experts and to expenses incurred in a change of the country of assignment of one expert.
- M.2.—It was not possible to finalise all applications on hands in time for payment before the end of the year.
- M.4.—Progress in training staff under this scheme was slower than expected.
- M.5.—The cost of operating training courses was higher than estimated because of increased salary rates for the instructors involved and a high volume of participation by farmers.
- M.6.—It is very difficult to estimate intervention expenses accurately.
- M.8.—Saving due to late submission of claims by the lending agencies.
- M.9.—No claims for grants were received during the year.
- M.10.—Because of market conditions the variable premium payable on exports was at a “nil” rate for a considerable part of the year.

## APPROPRIATIONS IN AID

		Corresponding Debit Subhead	Estimated £	Realised £
1. Recoupment of salaries, etc., of officers on loan to outside bodies				
<i>Original</i> .. .. .	£30,000			
<i>Supplementary</i> .. .. .	11,000			
		A.1	41,000	40,937
2. Receipts from clinique and other fees, etc., at Veterinary College				
<i>Original</i> .. .. .	£ 10			
<i>Supplementary</i> .. .. .	1,100			
		B.2	1,110	1,123
3. Receipts from students' fees, sale of livestock and farm produce, etc., at Agricultural Schools and Farms				
<i>Original</i> .. .. .	£524,000			
<i>Supplementary</i> .. .. .	60,000			
		B.3	584,000	628,865
4. Receipts from sale of vaccines, livestock, farm produce, etc., at Veterinary Research Laboratory and farm at Abbotstown and recoupment of quarantine expenses at Spike Island				
<i>Original</i> .. .. .	£87,000			
<i>Less Supplementary</i> .. .. .	37,000			
		B.7.	50,000	96,265

## Vote 39

	Corresponding Debit Subhead	Estimated	Realised
		£	£
5. Receipts from sale and leasing of livestock			
<i>Original</i> .. ..	£155,000		
<i>Supplementary</i> .. ..	20,000		
		C.1.	175,000
			178,635
6. Receipts from sale of cattle slaughtered under Bovine Tuberculosis Eradication Scheme		C.2.	10
			98
7. Receipts from sale of cattle slaughtered under the Brucellosis Eradication Scheme		C.3.	10
			—
8. Receipts from fees in respect of poultry hatchery licences, blood-testing fees and from sale of white turkeys, poultry, eggs, etc.		D.7.	77,000
			81,233
9. Repayment of advances under Grain Storage (Loans) Act, 1951, etc.		D.9.	44,000
			46,936
10. Receipts from sale of seeds, manures, etc., at reduced prices under Special Schemes .. ..		D.10	5,500
			7,752
11. Receipts from United Kingdom Government for Irish mutton and lamb imported into the United Kingdom			
<i>Original</i> .. ..	£30,000		
<i>Less Supplementary</i> .. ..	20,000		
		E.3	10,000
			8,437
12. Receipts from licences, inspection fees, etc., under Fresh Meat Acts and Pigs and Bacon Acts			
<i>Original</i> .. ..	£1,160,000		
<i>Less Supplementary</i> .. ..	600,000		
			560,000
			679,929
13. Receipts from seed testing fees, certification fees, licensing fees, etc., and receipts from Backweston Farm			
			331,000
			316,025
14. Receipts from E.E.C. under Farm Modernisation Scheme			
<i>Original</i> .. ..	£1,250,000		
<i>Less Supplementary</i> .. ..	1,150,000		
		M.1	100,000
			865,208
15. Recoupment from E.E.C. of part cost of premiums paid to producers under the Dairy Herds Conversion Scheme			
<i>Original</i> .. ..	£90,000		
<i>Less Supplementary</i> .. ..	22,000		
		M.2	68,000
			68,833
16. Receipts from E.E.C. under Scheme of Aids to Farmers in Less Favoured Areas			
<i>Original</i> .. ..	£5,200,000		
<i>Less Supplementary</i> .. ..	1,000,000		
		M.3	4,200,000
			4,130,787
17. Recoupment from E.E.C. of part cost of Socio-Economic Information Service and Vocational Training for Farmers			
<i>Original</i> .. ..	£38,000		
<i>Supplementary</i> .. ..	8,800		
		M.4.&M.5.	46,800
			46,782

	Corresponding Debit Subhead	Estimated £	Realised £
18. Recoupment from E.E.C. of incidental expenses arising out of market intervention			
<i>Original</i> .. ..	£17,850,000		
<i>Supplementary</i> .. ..	3,000,000		
		M.6	20,850,000
			21,327,904
19. Receipts from the United Kingdom Government in respect of the special premium on exports of beef to the United Kingdom			
<i>Original</i> .. ..	£1,000,000		
<i>Less Supplementary</i> .. ..	500,000		
		M.10	500,000
			357,010
20. Receipts from Church Temporalities Fund ..			
			10,000
			10,000
21. Other Receipts including recoupment by E.E.C. of certain travelling expenses			
<i>Original</i> .. ..	£137,326		
<i>Supplementary</i> .. ..	119,450		
			256,776
			282,847
TOTAL			
<i>Original</i> .. ..	£28,018,856		
<i>Less Supplementary</i> .. ..	108,650		
			£27,910,206
			£29,175,606

3. Surplus due mainly to increases in milk and cattle prices.
4. There was an upsurge in receipts from sales of livestock because of higher market prices. In addition, a grant of almost £26,000 for research purposes was received from the E.E.C. Commission. These items were partly offset by a shortfall in receipts in respect of the quarantine station at Spike Island.
8. Turkey sales were better than expected.
9. Two loans not due to be cleared until 1990 were paid off in full but this was partly offset by four loan instalments due in November, 1977 not being received until after the end of the year.
10. The surplus arose because of the high price of seed potatoes.
11. Support payments on Irish exports arose in only six weeks during the year.
12. The original estimate was based on an increased level of fee and a monthly collection arrangement, neither of which came into operation within the year. The revised estimate proved to be too low because of unexpectedly high receipts in the latter part of the year.
14. The original provision was reduced because it seemed likely that a refund by the E.E.C. Commission would not be received within the year. In the event however a substantial payment was received at the end of the year and this gave rise to the surplus.
19. The variable premium payable on exports was at a "nil" rate for a considerable part of 1977.
21. Receipts under this miscellaneous heading are variable and cannot be closely estimated. They comprise mainly recoupment of travelling expenses by the E.E.C. (£130,489) and forfeitures of deposits on E.E.C. import/export licences, etc., (£116,272).

## Vote 39

### EXTRA REMUNERATION (exceeding £200)

An Assistant Secretary received an allowance of £800 from the Industrial Development Authority for acting as a member of the Authority, and another received an allowance of £520 from Córás Beostoic agus Feola for acting as a member of the company.

A Chief Economist received an allowance of £536 from Vote 42 for acting as a member of An Coimisiún Dumpála.

A Principal received an allowance of £520 from the Pigs and Bacon Commission for acting as a member of the Commission.

An Agricultural Inspector received an allowance of £330 for acting as Chief Officer of An Chomhairle Olla and another received an allowance of £664 for acting as Director of Kildalton Horticultural and Agricultural College.

An Assistant Agricultural Inspector received an allowance of £256 in respect of special duties performed in relation to the Dungarvan Fruit Growers Co-Operative Society.

A County Development Team Secretary on loan from the Department of Finance received a gratuity of £275 for special duties for part of the year.

Two hundred and fifty-seven officers of the Department's veterinary staff received gratuities ranging from £202 to £724 in respect of additional work. The total expenditure in respect of additional work amounted to £75,624.

One hundred and seventy-four Agricultural Officers received amounts ranging from £202 to £2,681 for extra duties including supervisory work in respect of varying periods. The total expenditure in respect of extra duties amounted to £147,148.

Five Agricultural Officers received amounts ranging from £812 to £1,608 from Vote 44 for services as night telephonists.

Twelve officers received allowances ranging from £228 to £814 for attendance at certain meetings abroad. The total expenditure in respect of such allowances was £8,423.

Four hundred and forty-eight employees received sums varying from £201 to £2,885 in respect of overtime, Sunday duty, etc. The total expenditure on overtime was £423,101.

### NOTES

Subhead A.4 includes expenditure of £112 on gifts to distinguished visitors to Ireland and on a gift made by the Minister on the occasion of a visit abroad (D.308/24/63).

This account includes the following *ex-gratia* payments:—

£1,064 to two members of the public in respect of vehicles damaged as a result of accidents, in which vehicles, the property of the Department, were involved. Subheads B.3 and C.1 (S.90/8/76).

£43 to a member of the Department's staff for the loss of a coat stolen from one of the Department's offices. Subhead A.4 (E.109/41/41).

£4 to two employees of the Department in respect of medical expenses incurred as a result of accidents in the course of their work. Subhead A.4 (E.108/83/67).

Land to the value of £92,475 was transferred, without repayment, to the Department of Education (S.55/100/28).

Debts totalling £207 were written off as irrecoverable (S.90/15/56).

J. O'MAHONY,  
*Accounting Officer.*

20th April, 1978.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

STATEMENT OF LOAN SECURITIES AND AMOUNTS REPAYABLE TO THE DEPARTMENT UNDER AGREEMENTS, ETC., ON 31ST DECEMBER, 1977

(Capital amounts only)

									£
Advances under the Grain Storage (Loans) Act, 1951	..	..	..	..	..	..	..	..	325,418
Loans to Beef Export Industry	..	..	..	..	..	..	..	..	941,972
Sundry purchases of bulls under special scheme for congested districts (maximum sum payable)	..	..	..	..	..	..	..	..	(a)67,222
Miscellaneous	..	..	..	..	..	..	..	..	25
									<u>£1,334,637</u>

(a) Reducible, if certain conditions are complied with, to £28,551

J. O'MAHONY,  
*Accounting Officer.*

20th April, 1978.

WORLD FOOD PROGRAMME (GRANT-IN-AID)

ACCOUNT OF RECEIPTS AND PAYMENTS IN RESPECT OF THE WORLD FOOD PROGRAMME ACCOUNT IN THE YEAR ENDED  
31st DECEMBER, 1977

<u>RECEIPTS</u>	<u>PAYMENTS</u>
Balance on 1st January, 1977 .. .. .	Contribution to World Food Programme .. .. .
Transfer from Oireachtas Vote 39 (Subhead L.1) .. .. .	Balance on 31st December, 1977 .. .. .
£ 111,797	£ 561,632
450,000	165
<u>£561,797</u>	<u>£561,797</u>

J. O'MAHONY,  
*Accounting Officer.*

20th April, 1978.

BOVINE TUBERCULOSIS AND BRUCELLOSIS ERADICATION SCHEMES HARDSHIP FUND (GRANT-IN-AID)

ACCOUNT OF RECEIPTS AND PAYMENTS IN RESPECT OF THE BOVINE TUBERCULOSIS AND BRUCELLOSIS ERADICATION SCHEMES HARDSHIP FUND IN THE YEAR ENDED 31st DECEMBER, 1977

RECEIPTS	PAYMENTS
Balance on 1st January, 1977 .. .. .	Grants to Herd-Owners .. .. .
Transfer from Oireachtas Vote 39 (Subhead C.5) .. .. .	Balance on 31st December, 1977 .. .. .
£ 1,000,000	£ 1,076,370
600,000	523,630
<u>£1,600,000</u>	<u>£1,600,000</u>

J. O'MAHONY,  
Accounting Officer.

20th April, 1978.

ACCOUNT of the sum expended, in the year ended 31st December, 1977, compared with the sum granted, for salaries and expenses of the Office of the Minister for Fisheries, including sundry grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
A.1.—Salaries, Wages and Allowances	£	£	£	£
<i>Original</i> £506,000				
<i>Supplementary</i> 44,000				
	550,000	543,241	6,759	—
A.2.—Consultancy Services ..	10	1,900	—	1,890
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £90,000				
<i>Supplementary</i> 40,000				
	130,000	130,894	—	894
B.2.—Post Office Services ..	29,000	31,659	—	2,659
C.1.—Sea Fisheries Development	170,000	151,406	18,594	—
C.2.—Fishery School .. ..	10,000	4,139	5,861	—
C.3.—Main Fishery Harbour Works, including payments to the Fishery Harbour Centres Fund				
<i>Original</i> £850,000				
<i>Less Supplementary</i> 132,990				
	717,010	580,859	136,151	—
C.4.—Fishery Harbour Centres Fund—Grants under Fishery Harbour Centres Act, 1968				
<i>Original</i> £2,500				
<i>Supplementary</i> 13,000				
	15,500	15,500	—	—
C.5.—Miscellaneous Marine Schemes .. .. .	5,000	77	4,923	—
C.6.—Construction of Exploratory Fishing Vessels				
<i>Original</i> £300,000				
<i>Less Supplementary</i> 100,000				
	200,000	—	200,000	—
D.1.—An Bord Iascaigh Mhara—Administration and Current Development (Grant-in-Aid)				
<i>Original</i> £1,790,000				
<i>Supplementary</i> 785,000				
	2,575,000	2,575,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
D.2.—An Bord Iascaigh Mhara —Capital Development (Grant-in-Aid) Original £3,138,000 Less Supplementary 785,000	2,353,000	1,968,000	385,000	—
D.3.—Repayment of Advances ..	115,000	115,000	—	—
E.—Inland Fisheries Development Original £663,000 Supplementary 10,000	673,000	680,146	—	7,146
F.—The Inland Fisheries Trust Incorporated (Grant-in-Aid) Original £549,000 Supplementary 57,000	606,000	606,000	—	—
G.—The Salmon Research Trust of Ireland Incorporated (Grant-in-Aid) .. .. .	10,300	10,300	—	—
H.—Grants under E.E.C. Individual Projects Scheme ..	2,000	—	2,000	—
<b>GROSS TOTAL</b> Original £8,229,810 Less Supplementary 68,990	8,160,820	7,414,121	759,288	12,589
			Surplus of Gross Estimate over Expenditure £746,699	
	<u>Estimated</u>	<u>Realised</u>		
<b>Deduct—</b> I.—Appropriations in Aid Original £88,810 Less Supplementary 69,000	19,810	24,826		Surplus of Appropriations in Aid realised £5,016
<b>NET TOTAL</b> Original £8,141,000 Supplementary 10	8,141,010	7,389,295		Total Surplus to be surrendered £751,715

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Excess due to outside consultant being employed to give advice on an independent level to help in the Irish case at the European Court arising from the unilateral fishery conservation measures adopted by Ireland.
- B.1.—This subhead includes a payment of £18 in respect of the cancellation of a hotel reservation abroad (D.305/1/63).
- B.2.—Excess due to increased charges for postal and telephone services.

## Vote 40

C.1.—Savings arose mainly because (i) the number of boats hired for scientific research work was not as great as expected, (ii) boats were not hired for the training of boys at the National Fishery School as envisaged and some boys selected for training did not attend and (iii) fewer meetings of the N.E.A.F.C. than expected were held with resulting savings in travelling and incidental expenses.

This subhead includes two payments totalling £28 in respect of accidents involving vehicles hired by the Department (S.48/2/51).

C.2.—Saving was due to a delay in the supply of equipment ordered for the National Fishery School.

C.3.—Savings arose because of delays in the commencement of work for which provision had been made.

C.5.—Unforeseen delays arose in the commencement of works.

C.6.—This provision was not required due to unavoidable delays in finalising the design of the new exploratory fishing vessel.

D.2.—There was a saving on grants for fishing boats because the number of new vessels completed during the year was less than anticipated.

E.—This subhead includes payment of £3,500 in respect of legal expenses incurred by the Foyle Fisheries Commission in defending a High Court action and £255 in respect of two accidents involving vehicles hired by the Department (S.46/1/53 and S.48/2/51).

H.—This was a provisional figure to cover the Department's contribution for any F.E.O.G.A. grants that might materialise. There were no F.E.O.G.A. grants and consequently the money was not spent.

		APPROPRIATIONS IN AID	
		Estimated	Realised
		£	£
1.	Proceeds of fines and forfeitures incurred in respect of fishery offences. . . . .	2,000	—
2.	Lettings of fishing rights . . . . .	4,700	4,395
3.	Receipts from E.E.C. in respect of Fishery Harbour Works		
	<i>Original</i>	£69,000	
	<i>Less Supplementary</i>	69,000	
		—	—
4.	Miscellaneous Receipts . . . . .	13,110	20,431
	<b>TOTAL</b>		
	<i>Original</i>	£88,810	
	<i>Less Supplementary</i>	69,000	
		£19,810	£24,826

Surplus arose because of the high number of refunds from E.E.C. in respect of travelling expenses.

### EXTRA REMUNERATION (exceeding £200)

A Principal received £400 for acting as a member of the Foyle Fisheries Commission. Three employees received sums varying from £277 to £424 in respect of overtime. The total expenditure on overtime was £1,494.

27th April, 1978.

A. W. DUGGAN,  
*Accounting Officer.*

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

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

ACCOUNT of the sum expended, in the year ended 31st December, 1977, 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-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances .. .. .	2,513,000	2,377,729	135,271	—
A.2.—Consultancy Services ..	10	—	10	—
B.1.—Travelling and Incidental Expenses <i>Original</i> £240,000 <i>Supplementary</i> 10,000	250,000	262,101	—	12,101
B.2.—Office Machinery and other Office Supplies .. .. .	30,000	22,807	7,193	—
C.—Post Office Services <i>Original</i> £170,000 <i>Supplementary</i> 25,000	195,000	190,984	4,016	—
D.—Advertising and Publicity <i>Original</i> £25,000 <i>Supplementary</i> 20,000 <i>Do.</i> 10,000	55,000	60,241	—	5,241
E.—Commissions and Special Inquiries .. .. .	10,000	3,210	6,790	—
F.—International Organisations	93,000	87,949	5,051	—
G.—Research .. .. .	30,000	7,203	22,797	—
H.—Resettlement Allowances <i>Original</i> £120,000 <i>Supplementary</i> 25,000	145,000	150,249	—	5,249
I.—Career Information .. .. .	2,000	1,744	256	—
J.1.—An Chomhairle Oiliúna—Administration and General Expenses (Grant-in-Aid) .. <i>Original</i> £8,500,000 <i>Supplementary</i> 1,000,000	9,500,000	9,500,000	—	—

## Vote 41

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
J.2.—An Chomhairle Oiliúna— Capital Expenditure (Grant-in-Aid)	£	£	£	£
<i>Original</i> £1,950,000				
<i>Supplementary</i> 200,000				
	2,150,000	2,150,000	—	—
K.—National Industrial Safety Organisation				
<i>Original</i> £5,000				
<i>Supplementary</i> 10,000				
	15,000	15,000	—	—
L.—Irish Management Institute —Grant for Training				
<i>Original</i> £300,000				
<i>Supplementary</i> 50,000				
	350,000	350,000	—	—
M.—Council for Education, Re- cruitment and Training of Hotel and Catering Workers (CERT)—Grant for Training				
<i>Original</i> £400,000				
<i>Supplementary</i> 60,000				
	460,000	460,000	—	—
N.—Grants for Advisory Services for Emigrants .. .. .	5,000	5,000	—	—
O.—Grants for Trade Union Education and Advisory Services .. .. .	180,000	180,000	—	—
P.—Premium Employment Pro- gramme				
<i>Original</i> £100,000				
<i>Supplementary</i> 500,000				
	600,000	598,755	1,245	—
R.—Employment Incentive Scheme				
<i>Original</i> Nil				
<i>Supplementary</i> £3,000,000				
<i>Less Do.</i> 1,434,490				
	1,565,510	795,910	769,600	—
S.—Youth Employment Scheme				
<i>Original</i> Nil				
<i>Supplementary</i> £250,000				
	250,000	4,494	245,506	—
T.—Council for the Status of Women				
<i>Original</i> Nil				
<i>Supplementary</i> £3,500				
	3,500	3,500	—	—
U.—Employment Equality Agency				
<i>Original</i> Nil				
<i>Supplementary</i> £21,000				
	21,000	16,263	4,737	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>GROSS TOTAL</b>				
Original	£14,673,010			
Supplementary	3,780,000			
Less Do.	29,990			
	£ 18,423,020	17,243,139	1,202,472	22,591
			Surplus of Gross Estimate over Expenditure £1,179,881	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
<b>Deduct—</b>				
<b>Q.—Appropriations in Aid</b>				
Original	£144,010			
Less Supplementary	30,000	114,010	102,418	£11,592
<b>NET TOTAL</b>				
Original	£14,529,000			
Supplementary	3,780,000			
Do.	10			
	£ 18,309,010	17,140,721		Net Surplus to be surrendered £1,168,289

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—Saving due to (i) time-lag in filling staff vacancies, and (ii) fees for Assessors being less than provided for.
- B.2.—Expenditure on photocopying supplies and purchase of office machinery was less than provided for.
- D.—Excess due to increase in advertising costs and a greater volume of advertising.
- E.—Expenditure was less than provided for.
- F.—Expenses of delegates to conferences were less than expected.
- G.—Saving due to time-lag in advancing projects to the stage of payment.
- R.—The take-up under the Scheme was less than provided for.
- S.—The take-up under the Scheme was less than provided for.
- U.—The saving arose because the Agency, which was established in October 1977, did not become fully operational during the year.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from Redundancy Fund under Section 56 of the Redundancy Payments Act, 1967 (Appeals Tribunal) ..	35,000	40,819
2. Receipts from European Social Fund		
Original	£60,000	
Less Supplementary	30,000	
	30,000	—
3. Recoupment of salaries, etc., of officers on secondment .. ..	20,000	28,708
4. Recoupment of certain travelling and subsistence expenses from the E.E.C. . . . .	16,000	24,789

## Vote 41

		Estimated	Realised
		£	£
5. Miscellaneous .. .. .		13,010	8,102
	TOTAL		
	Original	£144,010	
	Less Supplementary	30,000	
		£114,010	£102,418

1. The Employment Appeals Tribunal investigates claims under the Minimum Notice and Terms of Employment Act and the Redundancy Payments Acts. Only the actual expenditure incurred on Redundancy Appeals activities is recoverable under Section 56 of the Redundancy Payments Act, 1967. Increase in receipts is due mainly to a payment of £6,704 in respect of stationery, postal and telephone services for previous years.
2. Forecast receipts from the European Social Fund towards the Resettlement Assistance Scheme were not received within this financial year. Payments came to hand in January, 1978.
3. In addition to staff already on secondment, there was an additional full-time secondment to Bord Gáis Éireann and some short-term secondments. These account for increase in receipts.
4. Receipts were greater than expected. It is not possible to estimate these receipts accurately.
5. Applications for licences under the Employment Agency Act, 1971, were less than anticipated.

### EXTRA REMUNERATION (exceeding £200)

One Executive Officer, six Clerical Assistants, two Typists, one Paperkeeper, five Messengers and two Male Cleaners received sums ranging from £212 to £893 for overtime. The total cost of overtime amounted to £13,492.

### DETAILS OF EXPENDITURE ON THE VARIOUS COMMISSIONS AND SPECIAL INQUIRIES

Commission or Special Inquiry	Expenditure			
	Subheads		Total for year ended 31st December, 1977	Total Expenditure to 31st December, 1977
	E	A.1		
	£	£	£	£
Advisory Committee on Emigration ..	1,108	1,103	2,211	33,623
Women's Representative Committee ..	798	6,501	7,299	15,313
Dublin City Bus Services Dispute 1974 ..	1,304	—	1,304	1,304
Total .. .. .	£ 3,210	7,604	10,814	50,240

T. Ó CEARBHAILL,  
*Oifigeach Cuntasalochta.*

AN ROINN SAOTHAIR,  
12 Bealtaine, 1978.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtair Cuntas agus Ciste.*

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1977, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Industry, Commerce and Energy, including certain services administered by that Office, and for payment of certain subsidies, grants and sundry grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
A.1.—Salaries, Wages and Allowances .. .. .	£ 3,360,000	£ 3,186,044	£ 173,956	£ —
A.2.—Consultancy Services ..	220,000	148,711	71,289	—
B.1.—Travelling and Incidental Expenses <i>Original</i> £320,000 <i>Supplementary</i> 100,000	420,000	398,263	21,737	—
B.2.—Post Office Services ..	147,000	165,547	—	18,547
B.3.—Office Machinery and other Office Supplies .. ..	50,000	51,358	—	1,358
C.—Advertising and Publicity ..	90,000	91,035	—	1,035
D.—Geological Survey—Equipment, Stores and Maintenance <i>Original</i> £400,000 <i>Less Supplementary</i> 250,000	150,000	151,086	—	1,086
E.—Minerals Development ..	13,000	16,255	—	3,255
F.—Institute for Industrial Research and Standards (Grants-in-Aid) <i>Original</i> £3,600,000 <i>Supplementary</i> 84,000	3,684,000	3,684,000	—	—
G.—International Organisations, etc. <i>Original</i> £184,000 <i>Less Supplementary</i> 10,000	174,000	167,200	6,800	—
H.1.—Córas Tráchtála (Grant-in-Aid) <i>Original</i> £4,300,000 <i>Supplementary</i> 54,000	4,354,000	4,354,000	—	—
H.2.—Kilkenny Design Workshops Limited—Administration and General Expenses (Grant-in-Aid) <i>Original</i> £322,000 <i>Supplementary</i> 20,500	342,500	342,500	—	—

## Vote 42

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
I.1.—Industrial Development Authority—Administration and General Expenses (Grant-in-Aid) <i>Original</i> £5,700,000 <i>Supplementary</i> 30,000	£ 5,730,000	£ 5,730,000	—	—
I.2.—Industrial Development Authority—Capital Expenditure (Grant-in-Aid) <i>Original</i> £55,000,000 <i>Supplementary</i> 4,000,000	59,000,000	59,000,000	—	—
I.3.—Industrial Development Authority—Grant for Industrial Housing <i>Original</i> £1,000,000 <i>Less Supplementary</i> 245,000	755,000	721,294	33,706	—
I.4.—Industrial Development Authority—Vacant Rents Subsidy <i>Original</i> Nil <i>Supplementary</i> £220,000	220,000	217,214	2,786	—
J.1.—Shannon Free Airport Development Company Limited—Administration and General Expenses (Grant-in-Aid) .. ..	750,000	750,000	—	—
J.2.—Shannon Free Airport Development Company Limited—Grants to Industrialists (Grant-in-Aid) ..	650,000	535,000	115,000	—
J.3.—Shannon Free Airport Development Company Limited—Housing Subsidies .. .. .	549,000	494,031	54,969	—
J.4.—Shannon Free Airport Development Company Limited—Housing Grants	10	—	10	—
J.5.—Shannon Free Airport Development Company Limited—Grant to Compensate for Losses on sale of Houses .. .. .	220,000	220,000	—	—
K.1.—Export Guarantee Arrangements under the Insurance Act, 1953 (as amended) ..	90,000	90,023	—	23
K.2.—Credit Financing of Certain Capital Goods Exports <i>Original</i> £220,000 <i>Less Supplementary</i> 90,500	129,500	128,941	559	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
L.—Technical Assistance ..	450,000	326,235	123,765	—
M.—Irish Productivity Centre (Grant-in-Aid)				
<i>Original</i> ..	£300,000			
<i>Supplementary</i> ..	50,000			
	350,000	350,000	—	—
N.—Commissions, Committees and Special Inquiries ..	35,000	9,165	25,835	—
O.1.—Shipbuilding Subsidy ..	100,000	—	100,000	—
O.2.—Interest Subsidy to Shipping Finance Corporation Limited	845,000	839,364	5,636	—
P.—National Development Association (Forbairt) (Grant-in-Aid) .. .. .	227,000	227,000	—	—
Q.—Miscellaneous Payments ..	25,000	28,819	—	3,819
R.—Science and Technology ..	1,000,000	920,965	79,035	—
S.1.—Bread Subsidy				
<i>Original</i> ..	£13,850,000			
<i>Supplementary</i> ..	100,000			
	13,950,000	13,948,216	1,784	—
S.2.—Flour and Wheatenmeal Subsidy				
<i>Original</i> ..	£2,150,000			
<i>Less Supplementary</i> ..	100,000			
	2,050,000	2,011,784	38,216	—
T.—Mianraí Teoranta—Grant for Administration and General Expenses .. .. .	10	—	10	—
V.—Grant to National Film Studios of Ireland Limited				
<i>Original</i> ..	Nil			
<i>Supplementary</i> ..	£300,000			
	300,000	300,000	—	—
W.—Petroleum Licences—Funds for Training, etc.				
<i>Original</i> ..	Nil			
<i>Supplementary</i> ..	£50,000			
	50,000	26,130	23,870	—
X.—Town Gas Subsidy				
<i>Original</i> ..	Nil			
<i>Supplementary</i> ..	£3,000,000			
	3,000,000	1,687,859	1,312,141	—

## Vote 42

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>GROSS TOTAL</b>				
<i>Original</i> £96,167,020				
<i>Supplementary</i> 300,000				
<i>Do.</i> 7,013,000				
	£ 103,480,020	101,318,041	2,191,103	29,124
			Surplus of Gross Estimate over Expenditure £2,161,979	
	<u>Estimated</u>	<u>Realised</u>		
<b>U.—Appropriations in Aid</b>				
<i>Original</i> £1,690,020				
<i>Supplementary</i> 299,990				
<i>Do.</i> 310,000				
	2,300,010	2,434,621	£134,611	
			Surplus of Appropriations in Aid realised	
<b>NET TOTAL</b>				
<i>Original</i> £94,477,000				
<i>Supplementary</i> 10				
<i>Do.</i> 6,703,000				
	£ 101,180,010	98,883,420		
			Total Surplus to be surrendered £2,296,590	

### EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—The saving is due to a reduction in expenditure on Technical Assistance and Casual Labour (saving £28,000); in Training, Casual Labour and Special Projects in the Geological Survey Office (saving £47,000) and to staff vacancies remaining unfilled (saving £99,000).
- A.2.—Expenditure on the employment of consultants by the National Prices Commission was less than expected (saving £62,000 approx.). Expenditure on some other consultancy projects was also less than anticipated.
- B.1.—Expenditure on travelling was less than expected chiefly due to the delay in receipt of claims for air tickets obtained on credit order.
- B.2.—Expenditure was greater than anticipated due to an increase in charges for postal and telephone services. The transfer of staff to new premises created unanticipated installation charges.
- E.—The cost of exploratory drilling on the North Clare Phosphate Project was greater than anticipated due to the carry-over of work from the previous year, the major part of the project having, however, got under way late in 1976. Compensation for mineral rights acquired elsewhere did not arise.
- J.2.—The saving is due to four grant commitments not qualifying for payment within the year.
- J.3.—It is not possible to estimate accurately the amount of subsidy payable.
- L.—The saving is due to grants approved in previous years not being claimed in this year. There was also a decrease in the number of applications for Technical Assistance grants from the distribution sector.
- N.—Expenditure by the National Consumer Advisory Council was less than anticipated due to accounts for rent, furniture, etc., not being received. (Saving £21,000 approx.). Expenditure on other committees was also less than expected.

- O.1.—Subsidy expected to arise in respect of two Bulk Carriers did not mature for payment within the year.
- Q.—The excess is due to a special payment of £10,000 to the Irish Fashion Institute to assist it over a difficult period. This excess was partly offset by a saving (£6,100) in the metrication programme directed towards public information.
- R.—The saving arose due to the delay in establishing the National Board for Science and Technology.
- W.—Expenditure was less than anticipated due to the delay in the commencement of the programme. (This subhead includes provision for the salaries and superannuation of the staff administering the scheme.)
- X.—The saving is due to the failure of some gas undertakings to present claims for payment within the year.

APPROPRIATIONS IN AID		Estimated	Realised
		£	£
1.	Contributions and fees payable under the Weights and Measures Acts, 1878 to 1936. . . . .	31,000	14,770
2.	Repayment of travel costs of certain journeys to E.E.C. . .	65,000	99,022
3.	Fees under the Minerals Development Act, 1940, and the Petroleum and other Minerals Development Act, 1960. . .	939,000	1,011,420
4.	Export Guarantee Premiums and Fees under the Insurance Act, 1953 (as amended)		
	<i>Original</i> . . . . .	£160,000	
	<i>Supplementary</i> . . . . .	10,000	
		170,000	214,646
5.	Receipts under the Trade Marks Act, 1963 and Patents Act, 1964 . . . . .	360,000	393,540
6.	Receipts from E.E.C. in respect of specific surveys . . . .	125,000	1,440
7.	Miscellaneous . . . . .	10,020	22,222
8.	Receipt from the I.D.A. in respect of house vacancy rents paid to National Building Agency Limited in 1976 (Subhead I.3.)		
	<i>Original</i> . . . . .	Nil	
	<i>Supplementary</i> . . . . .	£299,990	
		299,990	372,282
9.	Funds provided by certain holders of exclusive offshore petroleum licences for training, education, etc., of Irish personnel . . . . .		
	<i>Original</i> . . . . .	Nil	
	<i>Supplementary</i> . . . . .	£300,000	
		300,000	305,279
TOTAL			
	<i>Original</i> . . . . .	£1,690,020	
	<i>Supplementary</i> . . . . .	299,990	
	<i>Do.</i> . . . .	310,000	
		£2,300,010	£2,434,621

- The amount recovered from the Department of Justice (in respect of fees collected by the Garda Síochána acting as *ex officio* Inspectors of Weights and Measures) was less than anticipated.
- Receipts were higher than expected due to an increase in travelling to the E.E.C.

## Vote 42

3. Receipts in respect of offshore petroleum licences were greater than anticipated, (surplus approx. £183,000). This was offset by a short-fall of, approximately, £110,000 in mineral receipts due mainly to low metal prices and higher operating costs.
4. Accurate estimation is not possible.
5. The surplus is due to an increase in the rates of Trade Mark Fees during the period coupled with an increase in applications.
6. A proposed specific survey did not take place.
7. Miscellaneous receipts are variable and cannot be closely estimated. They include receipts from the Registry of Friendly Societies (£577); Registry of Business Names (£1,875); the Geological Survey Office (£9,220); refund of unused scientific research grants issued in 1976 (£3,715); refund of some overhead costs incurred in administration of the Petroleum Scholarship Scheme (£3,180) and recoupment of salaries of officers seconded to outside bodies (£1,900).
8. An unexpected receipt of £372,282 from the Industrial Development Authority arose from the repayment, with interest, of the amount paid in respect of vacant rents which had been incorrectly charged to Subhead I.3 in 1976.

### EXTRA REMUNERATION (exceeding £200)

An Assistant Secretary received £800 as a member of the Industrial Development Authority.

Thirteen Examiners in the Patents Office received sums varying from £750 to £2,603 for examining patents applications outside their normal hours of duty.

One hundred and ten officers received sums varying from £212 to £2,195 for overtime. The total amount paid in respect of overtime was £96,512 of which £19,696 was recouped from Vote 43 in respect of typing, messenger and cleaning services.

Eleven officers received sums varying from £207 to £671 in respect of allowances for duties as delegates at meetings abroad.

A Clerical Assistant received an allowance of £632 for the performance of higher (Clerical Officer) duties.

### NOTES

This Account includes expenditure of, approximately, £4,175 in respect of remuneration of staff on loan, without repayment, to another Department.

The Account of another Department includes expenditure of, approximately, £7,244 in respect of remuneration of staff on loan, without repayment, to this Department.

*Ex-gratia* payments totalling £34 were paid to four officers in respect of damage to clothing and loss of personal effects in the course of official duties. Subhead B.1. (E.109/41/41).

An *ex-gratia* payment of £14 was made to a non Civil Servant in respect of damage caused to his car by a Geological Survey Office vehicle. Subhead B.1. (E.109/41/41).

Fees (stamps) were received as follows:—

Companies Registration	.. .. .	£296,305
------------------------	---------	----------

## DETAILS OF EXPENDITURE ON THE VARIOUS COMMISSIONS, COMMITTEES AND SPECIAL INQUIRIES

Commission, Committee or Special Inquiry	Expenditure			
	Subhead		Total for year ended 31st December, 1977	Total Expenditure to 31st December, 1977
	N	Other		
	£	£	£	£
Consumer Education Committee (1977)	100	(A) 1,001	1,101	1,101
Metric Advisory Committee for Distributors and Consumers (1971-72)	108	(A) 149	257	2,931
National Consumer Advisory Council (1973-74)	8,239	(A) 32	8,271	22,880
Motor Premiums Advisory Committee (1973-74)	718	(A) 1,249	1,967	11,932
Committee on Fiscal Policy in relation to Mining (1971-72)	—	—	—	4,343
	£	£	£	£
	9,165	2,431	11,596	43,187

J. C. HOLLOWAY,  
*Oifigeach Cuntasaiochta*

AN ROINN TIONSCAIL, TRÁCHTÁLA AGUS FUINNIMH,  
28 Aibreán, 1978.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

ACCOUNT of the sum expended, in the year ended 31st December, 1977, 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 subsidies and sundry grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances				
<i>Original</i> £6,528,000				
<i>Supplementary</i> 388,000				
	6,916,000	6,841,253	74,747	—
B.1.—Travelling and Incidental Expenses	210,390	152,246	58,144	—
B.2.—Office Machinery and other Office Supplies .. ..	73,000	55,173	17,827	—
B.3.—Post Office Services ..	407,000	347,497	59,503	—
B.4.—Cross-Channel Telephone Lines used for Civil Aviation .. .. .	45,000	16,416	28,584	—
C.—Equipment, Stores and Maintenance	164,600	120,531	44,069	—
D.1.—Grants to C�oras Iompair �ireann				
<i>Original</i> £30,000,000				
<i>Supplementary</i> 3,800,000	33,800,000	33,200,000	600,000	—
D.2.—C�oras Iompair �ireann Redundancy Compensation	204,000	201,134	2,866	—
E.—Grants for Harbours				
<i>Original</i> £719,010				
<i>Supplementary</i> 626,000	1,345,010	1,132,049	212,961	—
BORD F�ILTE �IREANN				
F.1.—Grants under Section 2 of the Tourist Traffic Act, 1961 (Grants-in-Aid)				
<i>Original</i> £9,337,000				
<i>Supplementary</i> 54,000	9,391,000	9,391,000	—	—
F.2.—Development of Holiday Accommodation (Grant-in-Aid) .. .. .	1,000,000	850,000	150,000	—
F.3.—Development of Supplementary Holiday Accommodation in Western Counties (Grant-in-Aid) .. ..	100,000	100,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
F.4.—Tourism Development Works (Grant-in-Aid) <i>Original</i> £1,400,000 <i>Supplementary</i> 250,000	1,650,000	1,650,000	—	—
G.1.—Acquisition of Land, Buildings, etc., at Airports <i>Original</i> £800,000 <i>Less Supplementary</i> 180,000	620,000	474,787	145,213	—
G.2.—Constructional Works at Airports, including furnishing of Buildings <i>Original</i> £1,675,000 <i>Less Supplementary</i> 200,000	1,475,000	1,287,560	187,440	—
H.—Transport of Staff ..	29,000	30,240	—	1,240
I.—Electronic Equipment .. <i>Original</i> £430,000 <i>Less Supplementary</i> 100,000	330,000	281,377	48,623	—
J.—Shannon Free Airport Development Company Limited — Administration and General Expenses (Grant-in-Aid) .. ..	509,000	509,000	—	—
K.1.—Wreck and Salvage, Relief of Distressed Seamen, etc.	500	430	70	—
K.2.—Pensions and Allowances to Seamen or their Dependents and Medical Expenses of Seamen (No. 19 of 1946)	31,000	30,211	789	—
L.—Expenses in connection with International Organisations <i>Original</i> £1,082,000 <i>Less Supplementary</i> 200,000	882,000	621,547	260,453	—
M.—Energy Conservation <i>Original</i> £300,000 <i>Less Supplementary</i> 100,000	200,000	160,890	39,110	—
N.—Rural Electrification	2,040,000	2,039,559	441	—
O.—Grants for Bottled Gas Installations .. ..	2,000	728	1,272	—
P.—Commissions, Committees and Special Inquiries ..	500	—	500	—

### Vote 43

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
Q.—Grants for the Improvement of Roads to Generating Stations .. .. .	£ 13,000	£ 12,626	£ 374	—
R.—Rent on Lands, etc., at Airports .. .. .	2,000	700	1,300	—
S.—Investment Grants for Ships	62,000	61,716	284	—
T.—An Bord Fuinnimh Núicléigh (Grant-in-Aid) .. .. .	105,000	105,000	—	—
U.—Grant to Royal National Lifeboat Institution ..	20,000	20,000	—	—
V.—Grant to Aer Rianta Teoranta for payment to the Irish Airlines (General Employees) Superannuation Fund				
<i>Original</i> .. .. .	£40,000			
<i>Less Supplementary</i> .. .. .	38,000			
	2,000	1,205	795	—
W.—Grant to Air Companies ..				
<i>Original</i> .. .. .	£160,000			
<i>Less Supplementary</i> .. .. .	50,000			
	110,000	108,228	1,772	—
X.—Town Gas Subsidy	1,800,000	1,800,000	—	—
Y.—Grants under the Electricity (Supply) (Amendment) Act, 1976.. .. .	300,000	300,000	—	—
<b>GROSS TOTAL</b>				
<i>Original</i> .. .. .	£59,589,000			
<i>Supplementary</i> .. .. .	4,250,000			
	63,839,000	61,903,103	1,937,137	1,240
			Surplus of Gross Estimate over Expenditure	
			£1,935,897	
			Surplus of Appropriations in Aid realised	
			£304,023	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>		
Z.—Appropriations in Aid	5,616,000	5,920,023		
<b>NET TOTAL</b>				
<i>Original</i> .. .. .	£53,973,000			
<i>Supplementary</i> .. .. .	4,250,000			
	58,223,000	55,983,080	Total Surplus to be surrendered	
			£2,239,920	

#### EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Sale of Gas Company shares .. .. . £1,022

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.1.—Savings arose mainly because of the postponement of certain Eurocontrol training courses and the reduction in expenditure on other incidental expenses.
- B.2.—Delay in the full installation of the computer system for the Meteorological Service resulted in a saving under this subhead.
- B.3.—Anticipated expenditure on special and standard communication facilities at Mount Gabriel Secondary Surveillance Radar Station did not arise before the end of the financial year.
- B.4.—Savings arose because of delay in the implementation of new accounting arrangements.
- C.—Savings were mainly due to delay in the installation of anemometers at Airports and in acquiring equipment for the Coast Life Saving Service.
- E.—Progress on development works at Cork Harbour was slower than anticipated due to unfavourable sea and weather conditions.
- F.2.—Savings due to delay in commencement of certain development works owing to the extension of the tourist season.
- G.1.—Savings arose because negotiations in connection with the transfer of properties for which compensation had been agreed were not completed within the year and because of unexpected delay in reaching settlement terms in certain other cases.
- G.2.—Savings arose mainly because of delay in commencement of certain works and others not progressing as quickly as had been anticipated.
- I.—Work on new radar equipment at Dublin Airport and radio equipment at the Marine Radio Stations did not proceed as quickly as expected.
- K.1.—The pattern of expenditure under this subhead is irregular and accurate estimation is not possible.
- L.—Savings arose because repayment of certain costs to Eurocontrol for which provision was made did not arise within the financial year and because of a reduction in expenditure on travelling, subsistence and subscriptions to international organisations.
- M.—Savings were due to the postponement of part of the publicity campaign to promote energy conservation pending review of policy on the transfer of energy functions to the Department of Industry, Commerce and Energy.
- O.—The number of grant applications received proved less than anticipated.
- P.—Expenses provided for matured for payment in the preceding year.
- R.—Savings due to delay in the completion of certain negotiations and legal formalities in regard to the acquisition of Marker Sites.
- V.—Savings arose because the value of pension credit transfers to Aer Rianta did not reach the level anticipated.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees under the Air Navigation and Transport Acts, 1936 to 1966.	74,000	77,593
2. Receipts under the Merchant Shipping and Mercantile Marine Acts.	20,000	7,660
3. Surplus on Aer Rianta Teoranta Operating Accounts Dublin, Shannon and Cork Airports including passenger load fee at airports	2,750,000	2,790,720

## Vote 43

	Estimated	Realised
	£	£
4. Recoupment from Eurocontrol Organisation of cost of providing personnel and facilities .. .. .	212,000	406,361
5. Recoupment from Eurocontrol Organisation of en-route facilities costs. .. .. .	1,500,000	1,776,639
6. Shanwick Communications charges .. .. .	900,000	635,093
7. Charges for radio telegrams sent from Coast Stations .. .. .	32,500	48,356
8. Recoupment for seconded staff .. .. .	35,000	32,591
9. Fees under the Road Transport Acts .. .. .	35,000	25,309
10. Receipts under the 1933 Foreshore Act and the 1954 State Property Act .. .. .	14,000	14,052
11. Receipts for transport of staff .. .. .	9,800	10,659
12. Receipts for data provided by the Meteorological Service .. .. .	4,000	23,400
13. Miscellaneous receipts .. .. .	29,700	71,590
	<u>£5,616,000</u>	<u>£5,920,023</u>

2. The shortfall was due to delay in implementing a new fees Order.

4. Surplus due principally to the receipt in January, 1977, of a Special Payment to Ireland by Eurocontrol due in 1976.

5. Receipts were increased because of an acceleration in disbursements following the introduction of a revised accounting system.

6. There was a delay in implementing and in fully realising an increase in the charges.

7. Surplus due to payment of arrears.

8. The shortfall is due to the return to the Department of two officers seconded to Bord Gáis Éireann.

9. Shortfall resulted from delay in the enactment of legislation providing for additional licenses and increased fees.

11. Contributions towards the cost of transport increased following the general increase in bus fares in March, 1977.

12. Surplus was due mainly to the increased demand for specialised sea and weather forecasts for offshore oil exploration.

13. These receipts are variable and cannot be accurately estimated. The surplus arose mainly from the surrender by Aer Rianta of moneys received from their Insurers in respect of bomb damage at Dublin Airport, (£25,000), and the recoupment of V.A.T. paid originally by the Arklow Harbour Commissioners (£14,625).

### EXTRA REMUNERATION (exceeding £200)

Four Principals and two Assistant Principals received allowances ranging from £210 to £330 for duties as delegates at meetings abroad.

Three hundred and seventy-two employees received sums varying from £207 to £3,304 for overtime. The total amount paid in respect of overtime was £388,721 of which £19,66 was in respect of typing, messenger and cleaning services provided by the Department of Industry, Commerce and Energy.

An allowance of £250 was paid to the Airport Medical Officer, Shannon for services to the Air Traffic Control personnel.

An allowance of £726 was paid by Bord Gáis Éireann to an Executive Officer seconded to the Bord.

A Principal received an allowance of £1,467 for duties as Chief Executive of Bord Gáis Éireann.

NOTES

This Account includes expenditure of £5,792 in respect of remuneration of a Higher Executive Officer on loan to the Houses of the Oireachtas and £3,820 in respect of an Executive Officer on loan to another Department, without repayment.

*Ex-gratia* payments totalling £51 were paid to four officers in respect of loss and damage to personal property in the course of official duties and during a break-in at the Mercantile Marine Office in March, 1977 (E.109/41/41).

Subhead H includes expenditure on subsidised transport of Immigration Officials (£709), Customs and Excise Staff (£2,101), Post Office Staff (£2,566) and Department of Agriculture and Fisheries Staff (£306) (S.99/63/42).

A sum of £194 was recovered from a member of the Coast Life Saving Service who was convicted of misappropriation of funds.

N. McMAHON,  
*Accounting Officer.*

DEPARTMENT OF TOURISM AND TRANSPORT,  
27 Aibreán, 1978.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

## STATE AIRPORTS

## STATEMENT OF EXPENDITURE AND REVENUE FOR THE YEAR ENDED 31ST DECEMBER, 1977

		1976				1977										
		Shannon		Dublin		Cork		Total		Shannon		Dublin		Cork		
		£		£		£		£		£		£		£		
EXPENDITURE																
I. AIR NAVIGATION SERVICES																
Air Traffic Control																
		888,055	620,066	144,539				1,877,500		984,735	708,350			184,415		
	Salaries, Wages and Superannuation .. .. .	36,303	39,195	10,585				102,325		43,407	47,072			11,846		
	Other Costs .. .. .															
Meteorological Service																
	Salaries, Wages and Superannuation .. .. .	389,182	277,161	156,430				883,403		416,760	324,660			141,983		
	Other Costs .. .. .	29,438	55,427	12,961				118,843		39,555	63,926			15,362		
RADIO SERVICE																
	Salaries, Wages and Superannuation .. .. .	1,218,490	334,974	138,135				2,108,037		1,399,726	509,189			199,122		
	Maintenance of Radio Stations .. .. .	128,224	17,587	10,508				124,173		94,682	22,747			6,744		
	Other Costs .. .. .	67,948	61,156	16,298				163,610		76,869	66,166			20,575		
II. AIRPORT MANAGEMENT																
	Administration															
	Salaries, Wages and Superannuation .. .. .	505,750	646,729	165,691				1,448,205		548,644	728,369			171,192		
	Security Force															
	Salaries, Wages and Superannuation .. .. .	500,800	846,727	293,338				1,850,113		573,890	935,010			341,213		
	Maintenance of Field and Buildings															
	Salaries, Wages and Superannuation .. .. .	525,726	558,828	83,265				1,301,663		568,703	635,371			97,589		
	Other Maintenance Costs .. .. .	74,817	124,884	22,822				340,691		92,484	206,239			41,968		
	Rates .. .. .	129,653	44,600	27,636				228,509		158,838	37,048			32,623		
	Loss on Operation of Airport Post Office .. .. .							26,600		26,600						
	Other Costs .. .. .	773,634	1,390,126	173,367				2,835,190		1,011,352	1,601,952			221,886		
	III. CONTRIBUTION TO EUROCONTROL .. .. .	244,449	—	—				317,684		317,684	—			—		
	TOTAL EXPENDITURE .. .. .	5,555,400	5,017,460	1,255,575				£13,726,546		6,353,929	5,886,099			1,486,518		

## STATE AIRPORTS (continued)

1976				1977			
Total	Shannon	Dublin	Cork	Total	Shannon	Dublin	Cork
£	£	£	£	£	£	£	£
3,083,106	1,548,316	1,422,347	112,443	3,660,705	1,837,041	1,692,286	131,378
1,347,341	511,239	810,638	25,464	1,628,457	654,990	938,423	35,044
529,182	147,802	344,696	36,684	635,772	208,152	386,807	40,813
2,731,717	454,469	2,074,152	203,096	3,307,106	597,578	2,452,152	257,376
1,370,342	1,162,199	183,020	25,123	1,274,705	906,661	348,859	19,185
382,107	382,107	—	—	635,093	635,093	—	—
1,172,405	620,685	413,790	137,930	1,776,639	940,574	627,049	209,016
19,467	19,467	—	—	406,361	406,361	—	—
665,380	141,776	491,468	32,136	753,559	146,995	564,547	42,017
11,301,047	4,988,060	5,740,111	572,876	14,078,397	6,333,445	7,010,123	734,829
11,808,435	5,535,400	5,017,460	1,255,575	13,726,546	6,353,929	5,886,099	1,486,518
(-)	(-)	(+)	(-)	(+)	(-)	(+)	(-)
507,388	547,340	722,651	682,699	351,851	20,484	1,124,024	751,689
3,038,703	1,130,924	1,729,597	178,182	3,178,406	1,172,272	1,802,849	203,285
3,546,091	1,678,264	1,006,946	860,881	2,826,555	1,192,756	678,825	954,974
REVENUE							
Landing Fees . . . . .							
Letting of Offices, Stores, Sites etc. . . . .							
Concession Fees . . . . .							
Passenger Load Fees . . . . .							
Profit on Catering and Sales . . . . .							
En Route and Class B Communications Service							
En Route Air Navigation Services							
Recoupment from Eurocontrol of cost of							
providing personnel and facilities . . . . .							
Other Revenue . . . . .							
TOTAL REVENUE . . . . .							
Deduct TOTAL EXPENDITURE . . . . .							
Operating Surplus (+) or Deficit (-)							
Depreciation and Interest on Capital . . . . .							
TOTAL DEFICIT . . . . .							

STATE AIRPORTS (continued)

		1976			1977		
Total	Shannon	Dublin	Cork	Total	Shannon	Dublin	Cork
£	£	£	£	£	£	£	£
33,719,462	12,143,292	19,596,758	1,979,412	35,335,653	12,842,487	20,476,021	2,017,145
1,616,191	699,195	879,263	37,733	1,819,867	367,219	1,080,953	371,695
35,335,653	12,842,487	20,476,021	2,017,145	37,155,520	13,209,706	21,556,974	2,388,840
2,527,547	185,501	2,281,595	60,451	3,002,334	185,501	2,756,382	60,451
1,312,324	506,279	727,777	78,268	1,366,128	520,968	752,024	93,136
1,726,379	624,645	1,001,820	99,914	1,812,278	651,304	1,050,825	110,149
£ 3,038,703	1,130,924	1,729,597	178,182	3,178,406	1,172,272	1,802,849	203,285
STATEMENT OF CAPITAL EXPENDITURE							
Total Expenditure at beginning of year ..							
Expenditure during the year ..							
Total Expenditure at end of year ..							
Includes, on acquisition of land ..							
DEPRECIATION AND INTEREST ON CAPITAL							
Depreciation ..							
Interest on Capital ..							
TOTAL ..				..£			

23 August, 1978.

N. McMAHON,  
Accounting Officer.

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1977, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Posts and Telegraphs and of certain other services administered by that Office, and for payment of certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances <i>Original</i> £86,945,000 <i>Supplementary</i> 4,350,000	91,295,000	88,990,620	2,304,380	—
B.—Travelling and Incidental Expenses .. .. .	3,610,000	3,837,836	—	227,836
C.—Accommodation and Building Charges .. .. .	8,526,000	8,772,958	—	246,958
D.—Conveyance of Mails <i>Original</i> £2,765,000 <i>Supplementary</i> 150,000	2,915,000	3,232,491	—	317,491
E.—Postal and General Stores <i>Original</i> £5,010,000 <i>Supplementary</i> 775,000	5,785,000	5,668,113	116,887	—
F.—Engineering Stores and Equipment <i>Original</i> £42,925,000 <i>Less Supplementary</i> 1,100,000	41,825,000	37,547,586	4,277,414	—
G.—Telephone Capital Repayments <i>Original</i> £26,100,000 <i>Less Supplementary</i> 340,000	25,760,000	25,757,526	2,474	—
H.—International Conferences and Conventions .. .. .	128,000	137,371	—	9,371
I.—Losses .. .. .	90,000	157,226	—	67,226
J.—Superannuation etc. <i>Original</i> £5,190,000 <i>Supplementary</i> 250,000	5,440,000	5,295,899	144,101	—
K.1.—Commissions and Special Inquiries .. .. .	3,000	2,210	790	—
K.2.—Consultancy Services ..	30,000	45,739	—	15,739
K.3.—Office Machinery and other Office Supplies .. .. .	600,000	546,209	53,791	—

**Vote 44**

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>RADIO TELEFÍS ÉIREANN</b>				
L.1.—Grant for general purposes equivalent to Net Receipts from Broadcasting Licence Fees (Grant-in-Aid)				
Original	£9,935,000			
Supplementary	2,015,000			
	11,950,000	11,435,000	515,000	—
L.2.—Grant equivalent to Net Receipts from Wired Broadcast Relay Licence Fees (Grant-in-Aid)	270,000	270,000	—	—
<b>GROSS TOTAL</b>				
Original	£192,127,000			
Supplementary	6,100,000			
	£198,227,000	191,696,784	7,414,837	84,621
			Surplus of Gross Estimate over Expenditure £6,530,216	
<i>Deduct—</i>	Estimated	Realised	Deficiency of Appropriations in Aid realised	
T.—Appropriations in Aid	66,753,000	60,834,922	£5,918,078	
<b>NET TOTAL</b>				
Original	£125,374,000			
Supplementary	6,100,000			
	£131,474,000	130,861,862	Net Surplus to be surrendered £612,138	

**EXTRA RECEIPTS PAYABLE TO EXCHEQUER**

	Estimated	Realised
	£	£
Broadcasting Licence and Relay Licence Fees	13,175,000	12,206,955

**EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT**

- A.—Mainly arising from reduced expenditure on temporary staff.
- B.—Increased travelling mainly by engineering technical staff (£174,000) and higher expenditure on savings publicity (£54,000).
- D.—More accounts paid in respect of conveyance of mails by air and higher airmail traffic than expected.
- F.—Lower payments to contractors for Telephone Capital works (£4,200,000) and lower expenditure on international telecommunication circuits (£450,000) were partly offset by higher expenditure on purchase of stores (£373,000).

H.—Close estimation not possible.

I.— Close estimation not possible.

K.1.—Close estimation not possible.

K.2.—Expenditure in connection with a new main accounting system greater than expected.

K.3.—Expenditure on computer and data preparation equipment and related items less than expected.

L.1.—Net receipts from broadcasting licence fees less than expected.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Recovery in respect of Telephone Capital expenditure ..	54,500,000	48,311,930
2. Receipts in respect of Savings services .. .. .	3,527,000	3,508,655
3. Receipts in respect of Social Welfare services .. .. .	5,782,000	5,734,500
4. Receipts in respect of Civil Aviation, Meteorological and Marine Radio services .. .. .	100,000	100,000
5. Receipts in respect of services performed for the Revenue Commissioners .. .. .	225,000	225,000
6. Provision of stores for other Government Departments ..	789,000	827,346
7. Sale of engineering stores .. .. .	350,000	352,997
8. Sale of non-engineering stores .. .. .	38,000	48,523
9. Receipts in respect of agency services performed for other Administrations .. .. .	58,000	93,501
10. Repayment by the British Government in respect of compensation allowances (Subhead J) .. .. .	10,000	—
11. Contributions to Civil Servants' Widows' and Children's Pensions Scheme .. .. .	600,000	723,704
12. Miscellaneous .. .. .	774,000	908,766
	<u>£66,753,000</u>	<u>£60,834,922</u>

1. Expenditure on Telephone Capital works less than expected.

6. Demand for stores for other Government Departments greater than expected.

8. More stores available for sale than expected.

9. Additional receipts from the British Post Office consequent on higher commission rates.

10. Recoupment of compensation allowances was not received until after the close of the year of account.

11. Higher contributions consequent on wage and salary increases.

12. These comprise the following:—

(a) Recoveries from outside bodies in respect of works carried out and services rendered .. .. .	£ 375,400
--	-----------

## Vote 44

	£
(b) Advertising in Post Office publications .. .. .	110,698
(c) Special leave at cost of substitution and refunds of wages overpaid, etc.	100,999
(d) Refunds in respect of staff on loan to outside bodies .. .. .	32,582
(e) Wireless examination fees and transmitting permits .. .. .	66,510
(f) Renting of Post Office premises .. .. .	9,925
(g) Miscellaneous services performed for other Government Departments ..	57,318
(h) Void postal and money orders .. .. .	28,000
(i) Carriage of newspapers by departmental vans .. .. .	42,768
(j) Commission on repurchase of stamps and overages in postage stamp vending machines .. .. .	15,043
(k) Various receipts .. .. .	69,523

### I.—LOSSES—CLASSIFIED SCHEDULE

	£
Robbery from a mail van, hijacked by three armed men, of seven official cash remittances. Three men were prosecuted .. .. .	11,380
Fraudulent negotiation of fifty-eight counterfeit Bank Money Orders in exchange for high-value social insurance stamps, at various Post Offices in Dublin, by unknown persons .. .. .	8,795
Burglary at a town sub-Post Office by unknown persons. The loss included postal orders stolen and fraudulently negotiated amounting to £1,273	4,375
Robbery at a town sub-Post Office by an unknown armed man .. .. .	4,200
Robbery by three unknown men of a mail bag containing official cash and stocks in transit between a town sub-Post Office and the Central Sorting Office .. .. .	4,184
Theft by unknown persons from a departmental motor van of two remittance letters containing cash in transit between town sub-Post Offices and a head Post Office. A contribution of £25 made by the postman driver was offset against the loss .. .. .	4,075
Burglary at a head Post Office by unknown persons. The loss included postal orders stolen and fraudulently negotiated amounting to £2,505 ..	4,025
Fraudulent encashment of seven hundred and fifty-seven counterfeit Irish £10 postal orders at Post Offices in Britain. The loss was shared equally with the British Administration because of contributory security weaknesses in the design of Irish postal orders .. .. .	3,785
Burglary at a town sub-Post Office. A juvenile was prosecuted .. .. .	3,279
Robbery at a town sub-Post Office by two unknown armed men .. .. .	2,973
Burglary at a sub-Post Office by unknown persons. The loss included postal orders stolen and fraudulently negotiated amounting to £885 ..	2,741
Burglary at a sub-Post Office by unknown persons. The loss included postal orders stolen and fraudulently negotiated amounting to £887 ..	2,515
Burglary at a sub-Post Office by unknown persons. The loss included postal orders stolen and fraudulently negotiated amounting to £1,484 ..	2,355

	£
Robbery at a town sub-Post Office by three armed and masked men who were prosecuted .. .. .	2,087
Burglary at a town sub-Post Office. The loss included postal orders stolen and fraudulently negotiated amounting to £526. A man was prosecuted ..	1,735
Robbery at a head Post Office by two armed and masked men. Two men were prosecuted .. .. .	1,696
Theft by unknown persons from a departmental motor van of a mail bag containing official remittances of cash in transit between a town sub-Post Office and a head Post Office .. .. .	1,540
Fraudulent withdrawals from a Savings Bank Account. A man was prosecuted .. .. .	1,508
Robbery at a town sub-Post Office by four unknown armed and masked men .. .. .	1,478
Burglary at a town sub-Post Office. A man was prosecuted .. ..	1,441
Theft by unknown persons of official cash from a mail bag awaiting conveyance at a railway station .. .. .	1,441
Robbery at a town sub-Post Office by unknown persons .. .. .	1,416
Robbery at a town sub-Post Office by unknown men .. .. .	1,115
Burglary at a sub-Post Office by unknown persons .. .. .	1,114
Burglary at a town sub-Post Office. The loss included postal orders stolen and fraudulently negotiated amounting to £533. A man was prosecuted ..	1,105
Robbery from a departmental motor van, hijacked by three unknown armed men, of remittance letters containing cash in transit between a head Post Office and a number of sub-Post Offices .. .. .	859
Robbery at a town sub-Post Office by three armed and masked men. Three men were prosecuted .. .. .	806
Robbery at a town sub-Post Office by two unknown men .. .. .	772
Burglary at a town sub-Post Office by unknown persons .. .. .	736
Robbery at a town sub-Post Office by two men, who were prosecuted ..	667
Robbery at a town sub-Post Office by two armed men. The loss included postal orders stolen and fraudulently negotiated amounting to £60. Two men were prosecuted .. .. .	667
Burglary at a town sub-Post Office by unknown persons .. .. .	636
Theft of cash from the counter of a head Post Office by unknown persons	600
Robbery at a town sub-Post Office by three unknown armed and masked men .. .. .	590
Robbery at a town sub-Post Office by two armed and masked men who were prosecuted .. .. .	533
Burglary at a town sub-Post Office by unknown persons .. .. .	524
Burglary at a sub-Post Office by unknown persons .. .. .	513
Erroneous encashment of fifty British pension orders not valid for payment in this Administration and for which a claim for recoupment by the British Post Office could not be sustained .. .. .	480

**Vote 44**

	£
Burglary at a sub-Post Office. A man was prosecuted .. .. .	444
Robbery at a sub-Post Office by two unknown men .. .. .	399
Burglary at a sub-Post Office by unknown persons .. .. .	396
Robbery at a town sub-Post Office by an armed man who was prosecuted	365
Robbery at a town sub-Post Office by three men, two of whom were prosecuted .. .. .	359
Robbery at a town sub-Post Office by an unknown armed and masked man .. .. .	315
Theft of cash from the counter of a head Post Office by an unknown person .. .. .	300
Fraudulent withdrawals from a Savings Bank Account by an unknown person .. .. .	287
Burglary at a sub-Post Office by unknown persons. The loss included postal orders stolen and fraudulently negotiated amounting to £71 .. ..	277
Loss in the Accountant's Branch of a paid payable order or cheque which could not be identified and debited against the drawer .. .. .	275
Burglary at a town sub-Post Office by unknown persons. The loss consisted of postal orders stolen and fraudulently negotiated .. .. .	274
Fraudulent withdrawals from a Savings Bank Account by an unknown person .. .. .	256
Burglary at a sub-Post Office. A man was prosecuted .. .. .	254
Robbery at a sub-Post Office by unknown armed men .. .. .	247
Fraudulent withdrawals totalling £265 from a Savings Bank Account by a man who was prosecuted. A sum of £28 received as restitution was offset against the loss .. .. .	237
Burglary at a sub-Post Office. A man was prosecuted .. .. .	224
Robbery at a town sub-Post Office by two unknown armed men .. .. .	218
Robbery at a town sub-Post Office by two unknown armed men .. .. .	207
Robbery at a town sub-Post Office by two unknown men .. .. .	202
Fraudulent withdrawals from a Savings Bank Account by an unknown person .. .. .	201
Burglary at a Class VI Post Office. The loss consisted of postal orders stolen and fraudulently negotiated. A man was prosecuted .. .. .	192
Fraudulent withdrawals from a Savings Bank Account by an unknown person .. .. .	174
Robbery at a town sub-Post Office by two unknown armed men .. .. .	172
Fraudulent withdrawals from a Savings Bank Account by an unknown person .. .. .	170
Fraudulent withdrawals from a Savings Bank Account by an unknown person .. .. .	160
Robbery at a town sub-Post Office by three unknown armed men ..	157

	£
Burglary at a sub-Post Office. Three men were prosecuted .. .. .	156
Burglary at a sub-Post Office by unknown persons .. .. .	155
Fraudulent withdrawals from a Savings Bank Account by an unknown person .. .. .	150
Fraudulent withdrawals from a Savings Bank Account by an unknown person .. .. .	150
Fraudulent withdrawals from a Savings Bank Account. Two persons were prosecuted .. .. .	150
Robbery at a town sub-Post Office by three unknown and masked men ..	149
Burglary at a sub-Post Office by unknown persons .. .. .	130
Fraudulent withdrawals from a Savings Bank Account by an unknown person .. .. .	130
Burglary at a sub-Post Office by unknown persons .. .. .	129
Burglary at a sub-Post Office. The loss included postal orders stolen and fraudulently negotiated amounting to £18. A man was prosecuted .. ..	128
Fraudulent withdrawals from a Savings Bank Account by an unknown person .. .. .	120
Fraudulent negotiation of a money order at a head Post Office by an unknown person .. .. .	120
Burglary at a Class VI Post Office by unknown persons .. .. .	114
Fraudulent withdrawals from a Savings Bank Account by an unknown person .. .. .	110
Losses ranging from £1 to £99 due to theft, fraud, etc. (163 cases) ..	5,073
Miscellaneous losses, (mainly counter losses), not exceeding £20 and not involving suspicion of fraud or culpable negligence by Post Office servants	16,387
Six cases of miscellaneous losses of £24, £29, £30, £33, £80 and £90 not involving suspicion of fraud or culpable negligence by Post Office servants ..	286
Compensation paid for loss or damage to parcels and letters—	

	Loss £	Damage £	
Registered and insured parcels .. .. .	7,438	3,711	
Ordinary parcels .. .. .	8,132	303	
Registered and insured letters .. .. .	22,452	50	
	<u>£38,022</u>	<u>£4,064</u>	
			42,086
			<u>£157,226</u>

The following losses involved no charge on public funds, as the amounts were made good—

	£
Fraudulent withdrawals from Savings Bank Accounts (9 cases) .. .. .	931
Irregular negotiation of money orders (115 cases) .. .. .	7,820
Theft, burglary and misappropriation of cash, stamps, etc. (6 cases) ..	184
	<u>£8,935</u>

## Vote 44

### LOSS OF STORES

	£
Postal stores from stock during transit, etc. . . . .	178
Engineering stores written off under the authority of the Secretary, Engineer-in-Chief or Controller of Stores (201 cases) . . . . .	3,911

Stores to the value of £31,557 were used in making good malicious damage, including thefts from telephone kiosks. Compensation totalling £9,985 was received in one hundred and twenty-two cases where prosecutions were undertaken.

Transactions during the year included 1,088,000 money orders amounting to £116,772,000; 6,926,000 postal orders amounting to £20,630,000; 3,921,000 Savings Bank deposits and withdrawals amounting to £117,779,000 and Postmasters' and other remittances amounting to £947,988,000. A total of 9,418,000 parcels were dealt with and engineering stores to the value of £28,983,000 were handled (figures are approximate).

### EXTRA REMUNERATION (exceeding £200)

Eleven thousand, seven hundred and seventy-four officers received sums ranging from £201 to £6,009 in respect of extra attendance and other duties. The total amount paid in respect of overtime was £10,172,440.

### NOTES

Seven claims totalling £1,136 in respect of damage to vehicles were abandoned as irrecoverable; forty-five claims totalling £6,447 and four claims totalling £128 were abandoned on a mutual forbearance basis and on a halving basis, respectively.

In one hundred and eleven cases of damage to vehicles in which no claims against members of the public arose, the drivers were held to be guilty of negligence. The cost of making good the damage was £17,323. A sum of £40 was recovered from the driver concerned in one case.

Twenty-one claims for repayment services amounting to £1,082 were abandoned as irrecoverable.

Claims totalling £349 in respect of legal expenses, due mainly from telephone subscribers, were abandoned.

Commemoration, etc., stamps of the nominal value of £4,965 were presented to the Universal Postal Union, the Conference of European Postal and Telecommunications Administrations, etc., (F.101/6/61).

Three amounts totalling £180 in respect of excess annual leave and sick leave taken by officers who were dismissed or left the service were abandoned as irrecoverable.

*Ex-gratia* payments of £250, £65 and £20 were made to a Postmistress and her husband, a Sub-Office Assistant and a member of the public and his wife, respectively, in respect of injuries sustained and losses incurred by them as a result of a robbery at a sub-Post Office.

An *ex-gratia* payment of £200 was made to a mail car contractor as a contribution towards the cost of repairs of his van damaged in an accident during a snow storm.

Extra-contractual payments totalling £7,143 were made to a pole importing contractor under two contracts in respect of loading charges in Finland on consignments of telephone poles from that country (S.9/9/54).

An *ex-gratia* payment of £2,846 was made on foot of a contract for the importation of blood sample tubes and needles in recoupment of increases in import duties and prices but restricted to the levels obtaining on 31st December, 1975 (S.9/9/54).

A contractor for the manufacture of jackets and overcoats was overpaid £591 because of failure to deduct the value of materials supplied by the Department from the contractor's account. A sum of £373 due to the contractor was offset against the overpayment and a claim for the balance of £218 was abandoned as irrecoverable.

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS AND SPECIAL INQUIRIES ON ACCOUNT OF WHICH  
PAYMENTS WERE MADE IN THE YEAR 1977.

Commission or Special Inquiry	Year of Appointment	Total Expenditure to 31st December, 1977
Post Office Users' Council . . . . .	1974	£ 4,341

L. Ó RÉAGÁIN,  
*Accounting Officer.*

DEPARTMENT OF POSTS AND TELEGRAPHS,  
26th May, 1978.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

APPENDIX No. I  
ABSTRACT OF ENGINEERING EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER, 1977  
SUMMARY

Estimated Expenditure			Actual Expenditure		
Lines and Apparatus		Electric Light and Power	Lines and Apparatus		Electric Light and Power
Telegraph Services	Telephone Services	Common Services	Telegraph Services	Telephone Services	Common Services
£	£	£	£	£	£
2,450,000	54,500,000	535,000	1,783,405	*48,311,930	139,305
130,000	1,775,000	20,000	186,120	2,047,322	20,077
1,000,000	14,500,000	700,000	815,412	19,895,913	806,967
1,000	199,000	—	504	371,730	—
£75,810,000			£74,378,685		

\*Includes increase of £500,000 in charge to suspense head of the Telephone Capital Account.

## APPENDIX No. II

## STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES FOR THE YEAR ENDED 31ST DECEMBER, 1977

RECEIPTS		£	£	ISSUES	£	£
Value of Stores in hand, 1st January, 1977—				Works and Maintenance	.. .. .	12,352,846
Stock at Rate Book prices on 31st December, 1976		9,714,824 (a)		Other Government Departments	.. .. .	42,655
Stores in transit on 31st December, 1976		132,432	9,847,256	Repayment Services	.. .. .	113,644
Engineering Materials paid for	.. .. .	13,547,597		Sales	.. .. .	216,171
<i>Add</i>				Factory for use in manufacture, plant, etc.	.. .. .	203,427
Stores taken into stock in 1977 but not paid for on 31st December, 1977	.. .. .	622,446		Value of stores in transit on 31st December, 1977		317,059
Stores paid for on 31st December, 1976, but not taken into stock until later	.. .. .	Nil		Value of stores in hand on 31st December, 1977		10,670,351 (b)
		14,170,043		(including stores, £920,389, awaiting repair or condemnation; for sale, £65,488)		10,987,410
<i>Deduct</i> —				Stocktaking adjustments	.. .. .	850
Stores taken into stock prior to 1st January, 1977, but not paid for on 31st December, 1976	.. .. .	276,741	13,893,302			
Stores paid for on 31st December, 1977, but not taken into stock until later	.. .. .	Nil				
Manufactured articles received from Factory at cost	.. .. .		35,986			
Profit on Rate Book prices	.. .. .		140,459			
			£23,917,003			£23,917,003

(a) Includes stores valued £7,150,000 charged to suspense head of the Telephone Capital Account.

(b) Includes stores valued £7,650,000 charged to suspense head of the Telephone Capital Account.

## Vote 44

### APPENDIX No. III

#### J.—Statement of Superannuation and other Non-Effective Payments for the Year 1977

	£	£
1. Annual allowances and pensions (Superannuation Acts, 1834 to 1963) and certain Children's Allowances .. ..		2,454,230
2. (a) Payments under the Civil Servants' Widows' and Children's (contributory) Pensions Scheme .. .. .	290,992	
(b) <i>Ex-gratia</i> pensions for the widows and children of certain former officers .. .. .	350,350	
	<hr/>	641,342
3. (a) Gratuities to officers retiring with less than 5 years' service (section 6, Superannuation Act, 1859). .. ..	—	
(b) Additional allowances (lump sums) (sections 1, 3 and 6, Superannuation Act, 1909 and section 2, Superannuation Act, 1954) .. .. .	852,367	
(c) Death Gratuities (section 2, Superannuation Act, 1909; section 2, Superannuation Act, 1914; section 2, Superannuation Act, 1954 and section 2, Superannuation and Pensions Act, 1963) .. .. .	218,587	
(d) Marriage Gratuities .. .. .	433,540	
	<hr/>	1,504,494
4. (a) Gratuities to or in respect of unestablished officers (section 4, Superannuation Act, 1887; section 3, Superannuation Act, 1914 and section 2, Superannuation and Pensions Act, 1963) .. .. .	361,517	
(b) Gratuities granted by the Minister for Posts and Telegraphs to unestablished officers not qualified for grants under the Superannuation Acts .. .. .	318,794	
	<hr/>	680,311
5. Workmen's Compensation, etc. (section 1, Superannuation Act, 1887; Workmen's Compensation Act, 1906; Workmen's Compensation Acts, 1934 to 1955 and Redundancy Payments Act, 1967) .. .. .		2,898
6. Compensation allowances under Article 10 of the Treaty of 6th December, 1921 .. .. .		1,483
7. Agency Payments—Payments on behalf of the British Government towards compensation allowances (Civil Service (Transferred Officers) Compensation Act, 1929) and in respect of certain <i>ex-gratia</i> supplements .. .. .		11,141
		<hr/>
TOTAL .. ..		£5,295,899
		<hr/>

POST OFFICE TELEGRAPHS (TELEPHONIC SYSTEM)

AN ACCOUNT OF THE RECEIPTS AND PAYMENTS BY THE MINISTER FOR POSTS AND TELEGRAPHS UNDER THE TELEGRAPH ACTS, 1892-1907, THE TELEPHONE TRANSFER ACTS, 1911, THE TELEGRAPH (MONEY) ACTS, 1913-1921 AND THE TELEPHONE CAPITAL ACTS, 1924-1977.

	Receipts in the year ended 31st December, 1977	Total for the previously expired period	Total to 31st December, 1977		Payments in the year ended 31st December, 1977	Total for the previously expired period	Total to 31st December, 1977
	£	£	£		£	£	£
Balance on 31st December, 1976	2,358,350	—	—	Balance on 31st December, 1976	—	2,358,350	—
Advances from the Exchequer ..	50,500,000	251,516,858	302,016,858	Expenditure on works .. ..	47,811,930	242,008,508	289,820,438
Stores held under suspense head now allocated .. .. .	—	—	—	Expenditure on stores not yet allocated (suspense head) ..	500,000	7,150,000	7,650,000
				Balance on 31st December, 1977 ..	4,546,420	—	4,546,420
TOTAL .. .. .	52,858,350	251,516,858	302,016,858	TOTAL .. .. .	52,858,350	251,516,858	302,016,858

DEPARTMENT OF POSTS AND TELEGRAPHS,  
26th May, 1978.

L. Ó RÉAGÁIN,  
*Accounting Officer.*

I have examined the above Account. 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.

SEÁN MAC GEARAILT,  
*Ard-Reachtair Cuntas agus Ciste.*

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1977, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Defence, including certain services administered by that Office; for the pay and expenses of the Defence Forces; and for payment of certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Office of the Minister for Defence: Salaries, Wages and Allowances .. ..	1,964,000	1,935,748	28,252	—
B.—Permanent Defence Force: Pay .. .. .	44,660,000	43,956,435	703,565	—
C.—Permanent Defence Force: Allowances .. ..	3,871,000	3,801,066	69,934	—
D.—Reserve Defence Force: Pay, etc. .. .. .	3,038,000	3,034,165	3,835	—
E.—Chaplains and Officiating Clergymen: Pay and Allowances .. .. .	97,000	97,769	—	769
F.—Civilians attached to Units: Pay, etc. .. .. .	5,272,000	5,272,935	—	935
G.—Civil Defence .. ..	401,000	516,847	—	115,847
H.—Defensive Equipment ..	2,993,000	2,519,880	473,120	—
I.—Medicines and Instruments ..	170,000	160,132	9,868	—
J.—Mechanical Transport ..	1,360,000	1,415,681	—	55,681
K.—Provisions .. .. .	2,360,000	2,621,775	—	261,775
L.—Petrol, Fuel Oils, etc. ..	962,000	1,035,529	—	73,529
M.—Clothing and Equipment ..	2,262,000	1,821,355	440,645	—
N.—Animals, Forage, etc. ..	156,000	128,940	27,060	—
O.1.—General Stores .. ..	2,663,000	2,309,468	353,532	—
O.2.—Helicopters .. ..	440,000	484,709	—	44,709
P.—Naval Stores .. .. .	3,000,000	3,898,251	—	898,251
Q.—Engineer Stores .. ..	125,000	91,422	33,578	—
R.—Solid Fuel, Electricity, Gas and Water .. .. .	1,400,000	1,395,938	4,062	—
S.—Buildings .. .. .	2,000,000	1,700,588	299,412	—
T.—Barrack Services .. ..	1,014,000	773,716	240,284	—
U.—Transportation, etc. ..	390,000	389,146	854	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
V.—Insurance .. .. .	3,886,000	3,834,330	51,670	—
W.—Expenses of Equitation Teams at Horse Shows ..	39,000	58,347	—	19,347
X.—Travelling and Incidental Expenses .. .. .	199,000	162,343	36,657	—
Y.—Post Office Services .. ..	695,000	721,581	—	26,581
AA.—Military Educational Courses and Visits ..	120,000	186,897	—	66,897
BB.—Irish Red Cross Society (Grant-in-Aid) .. ..	80,000	80,000	—	—
CC.—Compensation .. .. .	104,000	140,451	—	36,451
DD.—Lands .. .. .	100,000	122,146	—	22,146
EE.—Expense of operation of Sail Training Vessel (Grant-in-Aid) .. .. .	30,000	17,000	13,000	—
FF.—Marine Pollution Counter Measures .. .. .	30,000	146	29,854	—
GG.—Office Machinery and other Office Supplies .. .. .	102,000	74,586	27,414	—
Balances Irrecoverable ..	—	4,035	—	4,035
GROSS TOTAL .. .. .£	85,983,000	84,763,357	2,846,596	1,626,953
			Surplus of Gross Estimate over Expenditure £1,219,643	
	Estimated	Realised		
<i>Deduct—</i>				Deficiency of Appropriations in Aid realised £51,312
Z.—Appropriations in Aid ..	760,000	708,688		
NET TOTAL .. .. .£	85,223,000	84,054,669		Net Surplus to be surrendered £1,168,331

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

G.—The excess is due mainly to expenditure on grants to local authorities and on Civil Defence vehicles being greater than anticipated.

H.—The saving is due to delivery of items on order not occurring within the financial year and to expenditure on certain equipment being less than anticipated.

I.—The saving is due to expenditure on certain items being less than anticipated.

## Vote 45

- K.—Due to fluctuating prices it is difficult to estimate accurately expenditure under this sub-head.
- L.—The excess is due to increased prices for petrol and oil.
- M.—The saving is due to delivery of certain items and the submission of accounts being slower than anticipated.
- N.—Expenditure on forage for horses was less than expected.
- O.1.—The saving is due to delivery of certain items on order not occurring during the year and to progress on certain proposals being slower than anticipated.
- O.2.—The excess is due to early delivery of helicopter spares.
- P.—The excess arises from an advance payment for a third patrol vessel and the leasing of a vessel for fishery protection for which provision had not been made.
- Q.—The saving is due mainly to some items on order not being delivered during the year.
- S.—The saving is due to progress on larger building projects being slower than expected.
- T.—The saving is due to delays in deliveries of certain items on order.
- W.—The excess is due to increased attendance at shows and to increased costs of travel and accommodation.
- X.—The saving is due mainly to expenditure on recruiting, publicity and books, periodicals and manuals being less than anticipated.
- AA.—The excess is due to increased costs and to delayed payments for attendances at courses held in the previous financial year.
- CC.—It is not possible to estimate accurately expenditure under this subhead.
- DD.—The excess is due to the necessary purchase of premises adjoining Dundalk Military Barracks which had not been provided for in the estimate.
- EE.—Expenditure on repairs to the sail training vessel Creidne was less than anticipated.
- FF.—The necessity to purchase equipment to counter marine pollution did not arise during the financial year.
- GG.—The saving is due mainly to deliveries being slower than anticipated.

APPROPRIATIONS IN AID		Estimated	Realised
		£	£
1. Lands and Premises:			
(a) Revenue .. .. .	£57,500		
(b) Sales .. .. .	13,800		
	71,300	71,300	81,487
2. Sale of surplus stores and unserviceable clothing ..		11,500	3,894
3. Sale of hides and offals .. .. .		15,000	18,594
4. Receipts from issues on repayment:			
(a) Supplies .. .. .	£240,000		
(b) Stores .. .. .	5,000		
	245,000	245,000	302,693
5. Revenue from bands .. .. .		6,900	6,911
6. Receipts on discharge by purchase .. .. .		13,000	31,602
7. Refunds in respect of treatment and maintenance of patients in military hospitals .. .. .		65,600	63,736

	Estimated	Realised
	£	£
8. Receipts for barrack services .. .. .	14,000	19,376
9. Transport on repayment and refunds in respect of damaged vehicles .. .. .	5,200	5,388
10. Show prizes .. .. .	6,900	9,765
11. Refunds in respect of services of seconded officers	9,800	21,167
12. Repayments of sums advanced to officers for purchase of motor cars .. .. .	38,000	44,513
13. Receipts from United Nations in respect of overseas allowances, stores, etc. .. .. .	200,000	55,029
14. Hire of helicopters .. .. .	23,000	9,762
15. Miscellaneous .. .. .	34,800	34,771
	£760,000	£708,688

1. Revenue from lettings of lands and premises was greater than anticipated.

3. Increased receipts were due mainly to increased prices for hides.

2, 4, 6, 8, 10-12, 14. It was not possible to forecast with greater accuracy receipts under these headings.

13. Receipts under this heading cover:—

Refund by United Nations of £55,029 in respect of part of the 21st claim, all of the 22nd and 23rd claims and part of the 24th claim, for expenses incurred in connection with the dispatch of troops to Cyprus.

## LOSSES STATEMENT

Particulars of cases with reference to the Department of Finance Authorities	Deficiencies of Stores and other Losses not affecting the 1977 Vote	Losses charged to Balances Irrecoverable 1977
	£	£
<b>I.—LOSSES CONSEQUENT ON THEFT, FRAUD OR NEGLIGENCE, PROVED OR SUSPECTED</b>		
1. Eleven cases of theft caused a loss of £730 (S.4/25/56 and S.4/34/49). .. .. .	730	—
2. Cases of damage to military vehicles in which negligence on the part of military personnel was suspected or proved. Disciplinary action was taken in certain cases. £313 was recovered against a gross loss of £8,056 (S.4/11/62 and S.6/13/53). .. .. .	6,596	1,147
3. Two huts and a girder (Government property) damaged as a result of collision by military vehicles were repaired at a cost of £59. Disciplinary action was taken against the drivers and £10 was recovered against the gross loss (S.4/11/62). .. .. .	49	—
4. Malicious damage to the amount of £23 was caused as a result of a break-in to Married Quarters (Government property) (S.4/45/42)	23	—

## Vote 45

Particulars of cases with reference to the Department of Finance Authorities	Deficiencies of Stores and other Losses not affecting the 1977 Vote	Losses charged to Balances Irrecoverable 1977
	£	£
<b>II.—OTHER LOSSES</b>		
5. Cases of damage to military vehicles not due to negligence, including expenditure incurred under mutual forbearance agreements, etc. The total amount involved was £14,143 of which sums amounting to £3,699 were recovered (S.4/11/62 and S.6/13/53) .. .. .	7,724	2,720
6. Loss or damage to stores for which negligence could not be attributed to any person. The total amount involved was £1,518 (S.4/25/56, S.4/34/49 and S.4/40/52). .. .. .	1,518	—
7. Losses by fire in respect of buildings (Government property) not covered by insurance amounted to £6,838 (S.4/11/62 and S.4/3/48) .. .. .	6,838	—
8. Debit balances on non-effective soldiers' accounts (S.4/34/49) .. .. .	—	168
9. Value of clothing found to be deficient on discharge and desertion of members of the Defence Forces (S.4/34/49) .. .. .	1,401	—
<b>TOTAL .. .. .£</b>	<b>24,879</b>	<b>4,035</b>

### EXTRA REMUNERATION (exceeding £200)

Two military officers received an allowance of £671 each from Vote 1 for performing duties as Aides-de-Camp to the President.

Sixty-two members of the staff received amounts varying from £201 to £2,040 in respect of overtime. The total amount paid was £42,591.

### NOTES

This Account includes the sum of £20,454 in respect of pay and allowances of military officers on loan to other Departments.

This Account includes the sum of £94,764 in respect of pay and allowances of 25 officers on loan to the United Nations for varying periods (S.4/16/58).

This Account includes the sum of £6,203 in respect of pay and allowances of a military officer seconded to the Army Canteen Board (S.3/30/40).

This Account includes the sum of £14,944 in respect of pay and allowances of military officers seconded to Dublin Corporation on a grant-aided basis (S.4/27/50).

Assistance was rendered to the Garda Síochána in disposing of explosive materials (S.4/17/63).

Army helicopters were availed of by Garda personnel during 1977.

Facilities were made available to the Department of the Environment at the Civil Defence School for the training of fire brigade instructors (S.74/3/57).

Facilities were made available to the Department of Health at the Civil Defence School for the training of ambulance personnel (S.2/10/43).

Additional expenditure of £3,487 was incurred due to the failure of contractors to complete contracts (S.4/34/49).

The sum of £2,163,000 received from the Vote for Remuneration (No.51) was credited as follows:—

<i>Subhead</i>	£
B	1,960,000
D	125,000
E	2,000
F	76,000
	<hr/>
	£2,163,000

M. P. HEALY,  
*Oifigeach Cuntasaiochta.*

AN ROINN COSANTA,  
28 Aibreán, 1978.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

## Vote 46

## ARMY PENSIONS

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1977, 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	20,000	18,347	1,653	—
PENSIONS, ALLOWANCES, ETC.				
B.—Wound and Disability Pensions and Gratuities, etc.				
<i>Original</i> £918,000				
<i>Less Supplementary</i> 49,000				
	869,000	869,986	—	986
C.—Allowances and Gratuities to Dependants, etc. . . . .				
<i>Original</i> £1,312,000				
<i>Less Supplementary</i> 28,000				
	1,284,000	1,284,435	—	435
D.—Military Service Pensions				
<i>Original</i> £1,120,000				
<i>Supplementary</i> 54,000				
	1,174,000	1,165,334	8,666	—
E.—Defence Forces (Pensions) Schemes, 1937 to 1977				
<i>Original</i> £6,757,000				
<i>Supplementary</i> 249,000				
	7,006,000	7,061,342	—	55,342
F.—Connaught Rangers (Pensions) Acts, 1936 to 1964 . .	600	310	290	—
G.—Compensation for Death or Personal Injuries sustained by Members of the Local Defence Force	7,000	6,781	219	—
H.—Special Allowances under the Army Pensions Acts, 1923 to 1973, to Persons who served in Easter Week, to Persons awarded Medals and to Persons granted Pensions or Gratuities under the Connaught Rangers (Pensions) Acts				
<i>Original</i> £2,288,000				
<i>Less Supplementary</i> 26,000				
	2,262,000	2,239,920	22,080	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
I.—MacSwiney (Pension) Acts, 1950 to 1964 .. .. .	3,504	5,380	—	1,876
J.—Travelling and Incidental Expenses .. .. .	8,700	3,980	4,720	—
K.—Post Office Services .. .. .	22,000	23,607	—	1,607
L.—Special Compensation—United Nations Force ..	10	2,048	—	2,038
M.—Grants in respect of the provision of Free Travel, Electricity and Television Licences to certain Veterans of the War of Independence and Civil Servants of the First or Second Dáil				
<i>Original</i> .. .. .	£598,000			
<i>Supplementary</i> .. .. .	103,000			
	701,000	705,845	—	4,845
N.—Funeral Grants in respect of deceased Special Allowance holders, Military Service Pensioners and certain Disablement Pensioners				
<i>Original</i> .. .. .	£101,000			
<i>Less Supplementary</i> .. .. .	31,000			
	70,000	63,088	6,912	—
<b>GROSS TOTAL</b>				
<i>Original</i> .. .. .	£13,155,814			
<i>Supplementary</i> .. .. .	272,000			
	£13,427,814	13,450,403	44,540	67,129
			Excess of Expenditure over Gross Estimate	
			£22,589	
	Estimated	Realised		
<i>Deduct—</i>				
O.—Appropriations in Aid			Surplus of Appropriations in Aid realised	
<i>Original</i> .. .. .	£135,814			
<i>Supplementary</i> .. .. .	22,000			
	157,814	157,968	£154	
<b>NET TOTAL</b>			Net Excess	
<i>Original</i> .. .. .	£13,020,000			
<i>Supplementary</i> .. .. .	250,000			
	£13,270,000	13,292,435	£22,435	

## Vote 46

### EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The saving is due to vacancies not being filled.
- F.—The saving is due to the cessation of payment following the death of a pensioner.
- I.—The excess is due to the encashment of pension warrants which related to the previous accounting period.
- J.—Expenditure on travelling, the supply of surgical and medical appliances to disability pensioners, and extra-statutory children's allowances was less than anticipated.
- K.—The excess is due to increased expenditure on postal services.
- L.—Provision was made for a token estimate of £10. The actual expenditure was £2,048.
- N.—It is difficult to estimate accurately expenditure under this subhead.

		APPROPRIATIONS IN AID	
		Estimated	Realised
		£	£
1. Contributions to Pension Scheme for Widows and Children of Officers			
	<i>Original</i> ..	£127,000	
	<i>Supplementary</i>	22,000	
		149,000	148,004
2. Refunds of overpayments	.. .. .	7,884	7,317
3. Recoveries in respect of pension liability	.. .. .	900	1,006
4. Miscellaneous	.. .. .	30	1,641
	TOTAL		
	<i>Original</i> ..	£135,814	
	<i>Supplementary</i>	22,000	
		£157,814	£157,968

2 and 3. It is not possible to forecast accurately the receipts under these headings.

4. Provision was made for a token estimate of £30 under this heading. The sum realised was in respect of contributions to the Pension Scheme for Widows and Children of N.C.O.'s and Privates.

#### NOTE

In addition to cash recoveries of overpayments accounted for under Appropriations in Aid, recoveries as under, in respect of overissues included in the Accounts of previous years, have been made either by deduction from or by withholding pensions or allowances to which the pensioners concerned were entitled:—

Subhead	£
B	2,045
C	159
E	12,458
H	8,474

M. P. HEALY,  
*Oifigeach Cuntasaíochta.*

AN ROINN COSANTA,  
28 Aibreán, 1978.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

FOREIGN AFFAIRS

Vote 47

ACCOUNT of the sum expended, in the year ended 31st December, 1977, 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 certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	5,588,000	5,120,249	467,751	—
B.—Travelling and Incidental Expenses	1,290,000	1,106,476	183,524	—
C.—Post Office Services	202,000	222,756	—	20,756
D.—Office Machinery and other Office Supplies	119,000	136,836	—	17,836
E.—Repatriation and Maintenance of Destitute Irish Persons abroad	33,000	28,919	4,081	—
F.—Cultural Relations with other Countries Account (Grant-in-Aid)	51,000	51,000	—	—
G.—Information Services	115,000	117,718	—	2,718
H.—Contributions to Bodies in Ireland for the furtherance of International Relations (Grants-in-Aid)	3,000	3,000	—	—
I.—Cross Border Study of Communications	25,000	28,625	—	3,625
GROSS TOTAL	£ 7,426,000	6,815,579	655,356	44,935
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £610,421	
<i>Deduct—</i> J.—Appropriations in Aid	522,000	666,201	Surplus of Appropriations in Aid realised £144,201	
NET TOTAL	£ 6,904,000	6,149,378	Total Surplus to be surrendered £754,622	

## Vote 47

### EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Accurate estimation is difficult where expenditure in foreign currencies is involved. Rates of exchange proved more favourable than anticipated.
- B.—It is not possible to forecast accurately the cost of travel and other services provided for. Favourable rates of exchange also resulted in a saving.
- C.—The usage of the services proved to be greater than anticipated.
- D.—Because of fluctuating prices it is difficult to estimate accurately expenditure under this subhead.
- E.—Accurate estimation is difficult. The number of cases arising during the year proved lower than expected.
- I.—Accurate information on payments due in 1977 was not available when provision for the expenditure was made.

### APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Passports, Visas and Consular Services	465,000	518,241
2. Repayment by an Bord Scoláireachtaí Cómairte in respect of staff seconded and services provided .. .. .	7,000	7,202
3. Receipts from sale of information booklets and films .. .. .	2,000	2,400
4. Repayment of Repatriation and Maintenance Advances	26,000	28,472
5. Miscellaneous .. .. .	22,000	109,886
<b>TOTAL</b>	<b>£522,000</b>	<b>£666,201</b>

1. The demand for these services was greater than anticipated. Accurate estimation is difficult.
- 3, 4, 5. It is difficult to estimate receipts under these headings. The figure at 5, includes a sum of £27,638 in respect of refund of air fares and a figure of £68,675 for recovery of expenditure charged in a prior year.

### EXTRA REMUNERATION (exceeding £200)

Nineteen officers received sums varying from £203 to £324 for overtime. The total amount paid in respect of overtime was £11,540.

### NOTES

The Account includes a sum of £361 spent on the purchase of gifts for presentation, officially, to foreign dignitaries (S.71/10/67).

A sum of £869 was written off in respect of the expenditure incurred in the printing of a booklet (S.71/9/77).

The sum of £2,400 was written off in respect of the theft of the official Mercedes car stolen in Beirut (S.71/4/77).

### REPATRIATION ADVANCES

	£
Balance outstanding 1st January, 1977 .. .. .	13,532
Advances, 1977 (Subhead E) .. .. .	28,919
	<u>42,451</u>
	£
Amount recovered (Subhead J) .. .. .	28,472
Written off .. .. .	1,225
	<u>29,697</u>
Balance outstanding 31st December, 1977 .. .. .	<u>£12,754</u>

## CULTURAL RELATIONS (GRANT-IN-AID) ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS DURING YEAR ENDED 31ST DECEMBER, 1977

	£
Balance on 1st January, 1977 .. .. .	47,576
Grant-in-Aid .. .. .	51,000
	<u>98,576</u>
Expenditure, 1977 .. .. .	60,734
Balance on 31st December, 1977 .. .. .	<u>£37,842</u>

ROBERT McDONAGH,  
*Accounting Officer.*

DEPARTMENT OF FOREIGN AFFAIRS,  
27th April, 1978.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

ACCOUNT of the sum expended, in the year ended 31st December, 1977, compared with the sum granted, for contributions to International Organisations and for 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 .. .. .	751,000	647,349	103,651	—
B.—Contributions to United Nations Voluntary Agencies	555,000	536,000	19,000	—
C.—Contributions to Agency for Personal Services Overseas (Grant-in-Aid) .. .. .	325,000	325,000	—	—
D.—Disaster Relief .. .. .	100,000	100,000	—	—
E.—Payment to Grant-in-Aid Fund for Bilateral and Other Aid Contributions for Developing Countries (Grant-in-Aid) <i>Original</i> £975,000 <i>Supplementary</i> 490,535	1,465,535	1,465,535	—	—
F.—Payments for the Benefit of Developing Countries arising from Membership of the European Economic Community <i>Original</i> £1,740,000 <i>Less Supplementary</i> 490,525	1,249,475	1,249,475	—	—
G.—Conference on Security and Co-operation in Europe ..	16,000	9,886	6,114	—
<b>TOTAL</b> <i>Original</i> £4,462,000 <i>Supplementary</i> 10	£ 4,462,010	4,333,245	128,765	—

Surplus to be surrendered £128,765

## EXTRA RECEIPTS PAYABLE TO EXCHEQUER

Interest and principal due on United Nations Bonds .. .. .	£9,050
Refund from the Organisation for Economic Co-operation and Development	£283
	<u>£9,333</u>

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Fluctuations in rates of exchange and absence of final budgets of international organisations make accurate estimation difficult.

B.—A payable order for £19,000 was issued in June, 1977, to the United Nations Refugee Fund and was acknowledged but was not subsequently presented within the year for encashment through banking channels.

G.—The expenses of the conference in Belgrade which fell due for payment in 1977 were less than expected.

	NOTES	Estimate	Expenditure
		£	£
A.—Council of Europe .. .. .		192,000	148,023
Organisation for Economic Co-operation and Development		88,000	78,830
United Nations .. .. .		424,000	374,638
Intergovernmental Legal Bodies .. .. .		7,000	6,858
General Agreement on Tariffs and Trade .. .. .		40,000	39,000
<b>TOTAL .. .. .</b>		<b>£751,000</b>	<b>£647,349</b>
B.—United Nations Children's Fund .. .. .		121,500	121,500
United Nations Development Programme .. .. .		340,000	340,000
United Nations Refugee Fund .. .. .		19,000	—
United Nations Relief and Works Agency .. .. .		57,000	57,000
United Nations Trust Fund for South Africa .. .. .		3,400	3,400
United Nations Educational and Training Programme for Southern Africa .. .. .		6,600	6,600
United Nations Fund for Namibia .. .. .		2,500	2,500
United Nations Institute for Training and Research .. .. .		5,000	5,000
<b>TOTAL .. .. .</b>		<b>£555,000</b>	<b>£536,000</b>

## BILATERAL AID FUND (GRANT-IN-AID) ACCOUNT

## ACCOUNT OF RECEIPTS AND PAYMENTS DURING YEAR ENDED 31ST DECEMBER, 1977

Grant-in-Aid			£
<i>Original</i> .. .. .		£975,000	
<i>Supplementary</i> .. .. .		490,535	
			1,465,535
Expenditure, 1977 .. .. .			538,934
Balance on 31st December, 1977 .. .. .			£926,601

ROBERT McDONAGH,  
*Accounting Officer*

DEPARTMENT OF FOREIGN AFFAIRS,  
27th April, 1978.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1977, 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
	£	£	£	£
<b>ADMINISTRATION, ETC.</b>				
A.1.—Salaries, Wages and Allowances				
<i>Original</i> £9,767,000				
<i>Supplementary</i> 78,000				
	9,845,000	9,726,333	118,667	—
A.2.—Consultancy Services				
<i>Original</i> £50,000				
Less <i>Supplementary</i> 45,000				
	5,000	120	4,880	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £545,000				
<i>Supplementary</i> 30,000				
	575,000	567,841	7,159	—
B.2.—Office Machinery and Other Office Supplies				
<i>Original</i> £480,000				
Less <i>Supplementary</i> 170,000				
	310,000	301,378	8,622	—
C.—Post Office Services				
<i>Original</i> £6,480,000				
<i>Supplementary</i> 30,000				
	6,510,000	6,516,672	—	6,672
D.—Insured Persons' Medical Certificates				
<i>Original</i> £697,000				
Less <i>Supplementary</i> 31,200				
	665,800	664,678	1,122	—
<b>SOCIAL INSURANCE</b>				
E.—Payment to the Social Insurance Fund under Section 39 (9) of the Social Welfare Act, 1952				
<i>Original</i> £47,017,000				
<i>Supplementary</i> 5,283,000				
	52,300,000	51,700,000	600,000	—
F.—Investment Return				
<i>Original</i> £41,000				
<i>Supplementary</i> 14,000				
	55,000	55,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>SOCIAL ASSISTANCE</b>				
G.—Old Age Pensions (Non-Contributory)				
<i>Original</i>	£76,400,000			
<i>Supplementary</i>	7,000,000			
	83,400,000	80,860,558	2,539,442	—
H.—Children's Allowances				
<i>Original</i>	£47,500,000			
<i>Supplementary</i>	1,740,000			
	49,240,000	48,712,429	527,571	—
I.—Unemployment Assistance				
<i>Original</i>	£52,000,000			
<i>Supplementary</i>	5,850,000			
	57,850,000	57,189,310	660,690	—
J.—Widows' and Orphans' Non-Contributory Pensions				
<i>Original</i>	£8,160,000			
<i>Supplementary</i>	180,000			
	8,340,000	8,266,463	73,537	—
K.—Miscellaneous Grants				
<i>Original</i>	£13,476,000			
<i>Supplementary</i>	1,254,000			
	14,730,000	14,305,981	424,019	—
L.—Social Assistance Allowances				
<i>Original</i>	£6,990,000			
<i>Supplementary</i>	310,000			
	7,300,000	7,247,119	52,881	—
N.—Losses .. .. .	—	7,226	—	7,226
O.—Extra-Statutory Grants ..	—	11,203	—	11,203
<b>GROSS TOTAL</b>				
<i>Original</i>	£269,603,000			
<i>Supplementary</i>	21,522,800			
	£ 291,125,800	286,132,311	5,018,590	25,101
			Surplus of Gross Estimate over Expenditure £4,993,489	
	<u>Estimated</u>	<u>Realised</u>	Deficiency of Appropriations in Aid realised	
<i>Deduct—</i>				
M.—Appropriations in Aid				
<i>Original</i>	£11,845,000			
<i>Less Supplementary</i>	177,200			
	11,667,800	11,622,321	£45,479	
<b>NET TOTAL</b>				
<i>Original</i>	£257,758,000			
<i>Supplementary</i>	21,700,000			
	£ 279,458,000	274,509,990	Net Surplus to be surrendered £4,948,010	

## Vote 49

### EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2.—Progress on the implementation of a computer development project was slower than anticipated.

E.—Payments out of Subhead E in any financial year are provisional as expenditure and income of the Social Insurance Fund are not known until after the close of the year.

G.—Saving due to the number of pensions in payment and the average weekly value thereof being less than anticipated.

N.—The charge to the Subhead comprises—

	£
1. Assistance paid in error and irrecoverable (F.46/3/54) .. .. .	3,862
2. Cash shortages at local offices not involving suspicion of fraud or culpable negligence on the part of any officer (S.73/3/54) .. .. .	3,294
3. Cash loss sustained in a break-in at an Employment Office (S.73/3/54) .. .. .	70

O.—Grants made on the grounds of equity in cases of non-contributory old age and widows' pensions and children's allowances where payment was not practicable within the prescribed periods (S.88/1/48).

#### APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from the Social Insurance Fund and the Occupational Injuries Fund		
<i>Original</i> .. .. .	£11,074,000	
<i>Less Supplementary</i> .. .. .	178,000	
	<u>10,896,000</u>	10,842,300
2. Contributions from County Borough and Urban Area Councils under Section 26 of the Unemployment Assistance Act, 1933, as amended by the Unemployment Assistance (Amendment) Acts, 1938 and 1940 .. .. .	481,000	478,106
3. Recoveries of Social Assistance overpaid .. .. .	40,000	61,779
4. Receipts from E.E.C. of part-cost of projects undertaken by the National Committee on pilot schemes to combat poverty		
<i>Original</i> .. .. .	£124,000	
<i>Less Supplementary</i> .. .. .	64,000	
	<u>60,000</u>	30,445
5. Repayment from the Social Insurance Fund of amounts paid initially as social assistance .. .. .		
<i>Original</i> .. .. .	£118,000	
<i>Supplementary</i> .. .. .	57,000	
	<u>175,000</u>	188,038
6. Miscellaneous		
<i>Original</i> .. .. .	£8,000	
<i>Supplementary</i> .. .. .	7,800	
	<u>15,800</u>	21,653
TOTAL		
<i>Original</i> .. .. .	£11,845,000	
<i>Less Supplementary</i> .. .. .	177,200	
	<u>£11,667,800</u>	<u>£11,622,321</u>

3, 5 and 6. Receipts under these heads cannot be accurately forecast.

4. Deficiency due to the fact that the final instalment of the E.E.C. grant for 1977 was not received until 1978.

## EXTRA REMUNERATION (exceeding £200)

One Social Welfare Supervisor, twenty-seven Social Welfare Officers, eight Higher Executive Officers, twenty-four Executive Officers, eighty-one Staff Officers, two hundred and fifty-six Clerical Officers, three hundred and one Clerical Assistants, two Key Punch Operators, eight Paperkeepers, thirty-four Messengers and three Cleaners received sums ranging from £201 to £2,177 for the performance of overtime. The total amount paid for overtime by the Department during the year was £456,687.

One Local Agent received £3,005 from the Department of Posts and Telegraphs for the performance of duties of auxiliary postman.

## NOTES

This account includes expenditure of £5,849 in respect of remuneration of staff on loan, without repayment, to other Departments.

Subhead G includes pensions paid provisionally on the recommendations of Social Welfare Officers pending the making of awards by the relevant Old Age Pensions Committees.

In addition to cash recoveries of overpayments accounted for under Subhead M, recoveries as under, in respect of overpayments included in the relevant accounts of previous years, have been made by deduction from social assistance to which the persons concerned were entitled—

	£
Old Age Pensions (Non-contributory) .. .. .	40,743
Children's Allowances .. .. .	7,722
Unemployment Assistance .. .. .	43,453
Widows' and Orphans' Non-contributory Pensions .. .. .	201
Unmarried Mother's Allowances .. .. .	1,666
Single Women's Allowances .. .. .	33
Prisoners' Wives' Allowances .. .. .	590

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 Pensions (Non-contributory) .. .. .	20,667
Children's Allowances .. .. .	881
Unemployment Assistance .. .. .	1,606
Widows' and Orphans' Non-Contributory Pensions .. .. .	285
Unmarried Mothers' Allowances .. .. .	320

C. COLLINS,  
*Oifigeach Cuntasalochta.*

AN ROINN LEASA SHÓISIALAIGH,  
28 Aibreán, 1978.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1977, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Health (including Oifig an Ard-Chlár-aitheora) and certain services administered by that Office, including grants to Health Boards, miscellaneous grants and certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>ADMINISTRATION, ETC.</b>				
A.1.—Salaries, Wages and Allowances	1,654,000	1,644,054	9,946	—
A.2.—Consultancy Services ..	50,000	45,086	4,914	—
B.1.—Travelling and Incidental Expenses .. .. .	56,000	57,005	—	1,005
B.2.—Office Machinery and other Office Supplies .. ..	36,000	31,103	4,897	—
B.3.—Post Office Services ..	95,000	96,282	—	1,282
C.—Superintendent and District Registrars .. .. .	2,800	2,427	373	—
D.—Expenses in connection with the World Health Organisation and other International Bodies .. .. .	165,000	153,040	11,960	—
E.—Statutory Inquiries .. ..	100	51	49	—
F.—Developmental, Consultative and Advisory Bodies ..	270,000	241,437	28,563	—
<b>GRANTS, ETC.</b>				
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> £165,773,000 <i>Supplementary</i> 14,500,000	180,273,000	180,273,000	—	—
G.2.—Grants to Health Boards in respect of expenditure on cash allowances and cash grants <i>Original</i> £16,250,000 <i>Supplementary</i> 1,500,000	17,750,000	17,750,000	—	—
G.3.—Grants to Health Boards to meet the expenses of the General Medical Services (Payments) Board <i>Original</i> £29,300,000 <i>Supplementary</i> 390,000	29,690,000	29,690,000	—	—

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> £69,230,000 <i>Supplementary</i> 6,008,000	75,238,000	75,278,000	—	40,000
G.5.—Payments to Health Agencies in respect of balances of Grants for years prior to 1977	20,575,000	20,575,000	—	—
G.6.—Payments in respect of Disablement caused by Thalidomide	37,000	34,292	2,708	—
H.—Grants to Voluntary Agencies	16,000	16,000	—	—
I.—Grant to An Bord Altranais	100	—	100	—
J.—The Irish Society for the Prevention of Cruelty to Children (Grant-in-Aid)	41,000	41,000	—	—
K.—Hospitals Trust Fund—Capital Expenditure (Grant-in-Aid) <i>Original</i> £10,000,000 <i>Supplementary</i> 3,530,000	13,530,000	13,530,000	—	—
MISCELLANEOUS				
L.—Grant to Health Education Bureau	400,000	400,000	—	—
M.—Dissemination of Information on Health and Health Services	17,000	5,546	11,454	—
N.—Vaccine Lymph Supply	5,000	2,880	2,120	—
O.—Training Scheme for Health Inspectors	55,000	54,586	414	—
<b>GROSS TOTAL</b> <i>Original</i> £314,028,000 <i>Supplementary</i> 25,928,000	£ 339,956,000	339,920,789	77,498	42,287
	<u>Estimated</u>	<u>Realised</u>	Surplus of Gross Estimate over Expenditure £35,211	
<b>P.—Appropriations in Aid</b> <i>Original</i> £15,628,000 <i>Supplementary</i> 950,000	16,578,000	16,631,010	Surplus of Appropriations in Aid realised £53,010	
<b>NET TOTAL</b> <i>Original</i> £298,400,000 <i>Supplementary</i> 24,978,000	£ 323,378,000	323,289,779	Total Surplus to be surrendered £88,221	

## Vote 50

### EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—Saving due to unfilled vacancies and to delay in filling vacancies.  
 A.2.—Saving due to a late start on one consultancy assignment.  
 B.1.—Estimated as closely as possible.  
 B.2.—Expenditure on a microfilming project was not as high as anticipated.  
 B.3.—Estimated as closely as possible.  
 C.—Estimated as closely as possible.  
 D.—Saving mainly due to actual cost of World Health Organisation subscription being lower than estimated because of improved exchange rate.  
 F.—Expenditure of the Council for post-graduate Medical and Dental Education and of the Task Force on Child Care was less than anticipated.  
 G.4.—Estimated as closely as possible.  
 G.6.—No demand was made during the year on a small provision included for special equipment for children.  
 M.—Saving due to over-estimation.  
 N.—Fluctuating demand for vaccine lymph.  
 O.—Estimated as closely as possible.

		APPROPRIATIONS IN AID	
		Estimated	Realised
		£	£
1.	Scheme of health contributions by persons with limited eligibility		
	<i>Original</i>	£12,460,000	
	<i>Supplementary</i>	750,000	
		<u>13,210,000</u>	13,262,220
2.	Recovery of cost of health services provided under regulations of the European Economic Community		
	<i>Original</i>	£3,100,000	
	<i>Supplementary</i>	200,000	
		<u>3,300,000</u>	3,300,000
3.	Searches and certified copies of entries of births, deaths and marriages	20,000	16,659
4.	Miscellaneous	48,000	52,131
	<b>TOTAL</b>		
	<i>Original</i>	£15,628,000	
	<i>Supplementary</i>	950,000	
		<u>£16,578,000</u>	<u>£16,631,010</u>

1, 3 and 4 were estimated as closely as practicable.

The principal receipts under 4 were in respect of Proprietary Medicine/Authorisations (£13,450), recoupment of salaries of officers on loan (£17,206), refunds of E.E.C. travelling costs, (£10,115).

#### EXTRA REMUNERATION (exceeding £200)

One Clerical Assistant received £498; one Clerical Officer received £210. The total amount paid in overtime in the year was £6,418.

#### NOTE

Facilities were made available to this Department at the Civil Defence School for the training of ambulance personnel (S.2/10/43).

AN ROINN SLÁINTE,  
31st March, 1978.

B. HENSEY,  
*Accounting Officer.*

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

SEÁN MAC GEARAILT,  
*Ard-Reachtair Cuntas agus Ciste.*

## REMUNERATION

Vote 51

ACCOUNT of the sum expended, in the year ended 31st December, 1977, compared with the sum granted, for Remuneration.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Remuneration of Public Servants				
<i>Original</i> Nil				
<i>Supplementary</i> £4,639,400				
£	4,639,400	4,639,400	—	—

### EXPENDITURE ACCORDING TO VOTE

Vote No.	Service	£
1	President's Establishment .. .. .	2,400
7	Comptroller and Auditor General .. .. .	7,000
8	Office of the Revenue Commissioners .. .. .	270,000
22	Office of the Minister for Justice .. .. .	82,000
23	Garda Síochána .. .. .	1,900,000
25	Courts .. .. .	153,000
26	Land Registry and Registry of Deeds .. .. .	62,000
45	Defence .. .. .	2,163,000
	£	4,639,400

S. Ó CONAILL,  
*Accounting Officer.*

DEPARTMENT OF THE PUBLIC SERVICE,  
20 Feabhra, 1978.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtair Cuntas agus Ciste.*

**Vote 52**

**OFFICE OF THE MINISTER FOR ECONOMIC PLANNING  
AND DEVELOPMENT**

**ACCOUNT of the sum expended, in the year ended 31st December, 1977,  
compared with the sum granted, for the salaries and expenses of the  
Office of the Minister for Economic Planning and Development.**

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances .. .. .	9,000	5,849	3,151	—
B.—Travelling and Incidental Expenses .. .. .	7,100	4,839	2,261	—
<b>GROSS TOTAL</b> .. .. .	<b>£ 16,100</b>	<b>10,688</b>	<b>5,412</b>	<b>—</b>
			Surplus of Gross Estimate over Expenditure £5,412	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i> C.—Appropriations in Aid .. .. .	100	261	£161	
<b>NET TOTAL</b> .. .. .	<b>£ 16,000</b>	<b>10,427</b>	<b>Total Surplus to be surrendered £5,573</b>	

**EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT**

- A.—The rate of fee for one officer had not been finalised and an anticipated claim for the recoupment of salary of another officer on secondment did not materialise.
- B.—Travelling and other expenses were less than anticipated.

**APPROPRIATIONS IN AID**

The surplus is due to the recoupment of certain travelling expenses from the European Communities not anticipated before 31st December, 1977.

**NOTES**

The Account includes certain advances repaid to the Contingency Fund.

Expenditure for the whole of the year 1977 in respect of the services transferred from the Departments of Finance and Public Service to this Department was borne on and is accounted for under Votes 6 and 18.

**NOEL WHELAN,**  
*Accounting Officer.*

DEPARTMENT OF ECONOMIC PLANNING AND DEVELOPMENT,  
18 Aibreán, 1978.

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.

**SEÁN MAC GEARAILT,**  
*Ard-Reachtaire Cuntas agus Ciste.*



# INDEX

TO THE

## APPROPRIATION ACCOUNTS OF PUBLIC SERVICES, 1977, AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

(Titles of Votes are shown in Bold Type).

	Page		Page
Acquisition of Land .. .. .	98	Citizenship and Nationality Certificates .. .. .	53
Adult Education, Dublin Institute of .. .. .	71	Civil Defence .. .. .	156
Advanced Studies, Dublin Institute for .. .. .	89	Civil Service Arbitration Board .. .. .	43
Agency Payments .. .. .	98, 145	<b>Civil Service Commission</b> .. .. .	46
Agricultural Credit Corporation, Ltd. .. .. .	109	Colleges, Training .. .. .	77
<b>Agricultural Grants</b> .. .. .	51	<b>Commerce and Energy, Industry</b> .. .. .	127
Agricultural Land, Relief of Rates on .. .. .	51	Commission, Committee or Special Inquiry 12, 54, 97, 126, 133, 135, .. .. .	148
<b>Agriculture</b> .. .. .	106	Committee on Civil Legal Aid and Advice .. .. .	54
Agriculture, County Committees of .. .. .	107	Committee on Criminal Legal Aid .. .. .	54
Air Navigation and Transport Acts .. .. .	137	Communications, Cross Border Study of .. .. .	165
Airports .. .. .	135, 143	Compensation Allowances .. .. .	48, 157
Arbitration Board, Civil Service .. .. .	43	Compensation, Personal Injuries .. .. .	48
<b>Army Pensions</b> .. .. .	162	Comprehensive Schools .. .. .	81
Army Pensions Board .. .. .	162	<b>Comptroller and Auditor General</b> .. .. .	15
Art, Science and .. .. .	69	Comptroller and Auditor General, Report of the .. .. .	iii
Arterial Drainage .. .. .	19	Connaught Rangers (Pensions) Acts .. .. .	159
Arts Act, 1951 .. .. .	9	Consultancy Services 10, 16, 19, 37, 43, 52, 55, 65, 98, 106, 120, 123, 127, 143, 170, .. .. .	174
Assistance, Social .. .. .	170	Contingency Fund Deposit Account .. .. .	179
Assistance, Unemployment .. .. .	171	<b>Co-operation, International</b> .. .. .	168
<b>Attorney General, Office of the</b> .. .. .	31	Córas Iompair Éireann .. .. .	134
Audit Fees .. .. .	15	Córas Tráchtála .. .. .	127
<b>Auditor General, Comptroller and</b> .. .. .	15	Council of Law Reporting, Incorporated .. .. .	52
Bands, Army .. .. .	158	Counsel, Fees to .. .. .	31
Bankruptcy Fees .. .. .	62	County Borough and Urban Area Councils, Receipts from (Unemployment Assistance Acts) .. .. .	172
<b>Bequests, Charitable Donations and</b> .. .. .	64	County Committees of Agriculture .. .. .	107
Blake Fund, Carlisle and .. .. .	76	<b>Courts</b> .. .. .	61
Bord Altranais, An .. .. .	175	Cultural Relations with other Countries .. .. .	165
Bord Iascaigh Mhara, An .. .. .	120	Cumann Parlaiminteach na h-Éireann .. .. .	4
Bord Scoláireachtaí Cómalairte .. .. .	166	Cumann Scoilghrámaíochta, An .. .. .	71
Bovine Tuberculosis Eradication Scheme .. .. .	108	Dáil Éireann .. .. .	3
British Government, Repayments by .. .. .	49	Dairy Produce, Marketing of .. .. .	109
Broadcasting Licence Fees .. .. .	144	Deeds, Registry of .. .. .	63
Brucellosis Eradication Scheme .. .. .	108	<b>Defence</b> .. .. .	156
Burke Memorial Fund .. .. .	76	Defence Forces (Pensions) Schemes .. .. .	162
Carlisle and Blake Fund .. .. .	76	Defence of Public Servants .. .. .	31
Censorship, Film .. .. .	53	<b>Department of the Taoiseach</b> .. .. .	6
Centenarians' Bounty .. .. .	35	Detention, Places of .. .. .	58
Central Fund Receipts and Issues .. .. .	v	<b>Director of Public Prosecutions, Office of the</b> .. .. .	33
<b>Central Statistics Office</b> .. .. .	7	Distressed Seamen, Relief of .. .. .	135
<b>Charitable Donations and Bequests</b> .. .. .	64	District Court .. .. .	61
Charleville Endowment .. .. .	76		
Chief Justice Fees .. .. .	62		
Children's Allowances .. .. .	171		
<b>Chomhairle Ealaíon, An</b> .. .. .	9		
Church Temporalities Fund 79, 86, 96, .. .. .	115		
Circuit Court .. .. .	61		
Ciste na Gaeilge .. .. .	103		
Ciste Shéamais A. Mhic Shuibhne .. .. .	76		

	Page
Donations and Bequests, Charitable	64
Drainage Works	20
Dublin Dental Hospital	89
Dublin Institute for Advanced Studies	90
<b>Ealaíon, An Chomhairle</b>	9
Economic and Social Research Institute	10
Education, Adult	71
Education, Forestry	98
Education, Military	157
Education, Office of the Minister for	69
Education, Primary	77
Education, Secondary	80
Education, Vocational	85
Egg and Poultry Production	108
Electors, Register of	65
Electronic Equipment	135
Energy, Industry, Commerce and	127
Engineering Expenditure (Post Office)	152
Engineering Works	19
Entertainment, Official	35
Environnement	65
Equipment, Chemical	29
Erasmus Smith Endowment	76
Estates, Improvement of	94
Eurocontrol Organisation	138
Exchequer Extra Receipts	iv
Expenses, Miscellaneous	35
Export Guarantee	128
Extra-Statutory Grants	171
<b>Fees Stamps</b> 36, 53, 57, 62, 63, 96,	132
Fees to Council	31
Film Censorship	53
Film Institute of Ireland, National	71
Films, Educational	71
Finance, Office of the Minister for	10
Fines	61
Fisheries	120
Fishery School	120
Flour and Wheatmeal Subsidy	129
Folklore Commission, Irish	71
Foras Forbartha Teo., An	65
Foras Talúntais, An	107
Foreign Affairs	165
Forestry	98
Funeral Grant, Deceased Special Allowance Holders	163
<b>Gaeltacht Holiday Scholarships</b>	103
Gaeltacht Housing	103
Gaeltachta, Roinn na	103
Gaeltarra Éireann	103
Gallery, National	92
Garda Síochána	55
Garda Síochána, Pensions, etc.	55
Garda Síochána Reward Fund	57
Genealogical Researches	73
Gorta	110
Government Property, Rates on	41
Government Stocks, Management of	10
Grain Storage	114
Grants, Extra-Statutory	171
Grants-in-Aid (see under name of receiving service)	49
Grán s, Injury	49
Harbours	23, 120, 134
Hardiman, Mary A., Bequest	76

	Page
<b>Health</b>	174
Health Boards	174
Health Education Bureau	175
Heraldic Museum	74
High Court	61
Historical Records, Irish	74
Horticultural Producer Groups, Aids to	111
Horticulture	109
Hospitals Trust Fund	175
Houses of the Oireachtas	3
Housing Acts	68
Housing Grants	65
<b>Incorporated Council of Law Reporting</b>	52
Industrial Development Authority	128
<b>Industry, Commerce and Energy</b>	127
Injury Grants	49
Inland Fisheries	121
Inland Fisheries Trust	121
Inquiries, Statutory	65
Institute for Advanced Studies, Dublin	90
Institute for Industrial Research and Standards	127
Institute of Public Administration	43
Insurance, Social	170
<b>International Co-operation</b>	168
International Organisations, Expenses in Connection with 16, 123, 127, 135, 140, 168	3
Inter-Parliamentary Activities	170
Investment Return	71, 107
Irish Countrywomen's Association	71
Irish Folklore Commission	94
Irish Land Commission	129
Irish Productivity Centre	69, 80
Irish, Publications in	157
Irish Red Cross Society	62
Judgements Registry Fees	62
Judicature Fees	62
<b>Justice, Office of the Minister for</b>	52
<b>Keeper of State Papers</b>	52
Kennedy, John F., Memorial Park	98
Killury or Nelan Fund	76
<b>Laboratory, State</b>	29
Land Commission, Irish	94
Landlord and Tenant Commission	54
Land Project	108
<b>Land Registry and Registry of Deeds</b>	63
Lands	94
Library, National	70
Lismore Endowment	76
Livestock, Improvement of	107
Loans, Agricultural	117
Local Appointments Commission	46
Local Authorities 23, 46, 49, 51, 65, 67	67
Local Authorities (Combined Purchasing) Act, 1939	162
Local Defence Force	23, 94
Local Loans Fund	55
Local Security Force	76
McEneaney Memorial Scholarship Fund	76
MacSwiney (Pension) Act, 1950 to 1964	76
Macra na Feirme	107

	Page		Page
Macra na Tuaithe .. .. .	85	<b>Posts and Telegraphs</b> .. .. .	143
Malicious Injuries .. .. .	66	Posts and Telegraphs, Superannua-	
Management of Government Stocks	10	tion, etc., Charges .. .. .	143
Manufacturing Accounts Prisons ..	60	Potato Market Support .. .. .	109
Maps, Sales, etc., of .. .. .	40	Poultry and Egg Production .. .. .	108
Marine Pollution Counter Measures	146	<b>President's Establishment</b> .. .. .	2
Marine Works Act, 1902 .. .. .	26	<b>Primary Education</b> .. .. .	77
Marketing of Agricultural Produce	109	Printing and Binding .. .. .	37
Medical Referees .. .. .	48	<b>Prisons</b> .. .. .	58
Merchant Shipping Acts .. .. .	137	Public Administration, Institute of	43
Minerals Development .. .. .	127	<b>Public Prosecutions, Office of the</b>	
Minerals Development Act, 1940 ..	131	Director of .. .. .	33
<b>Miscellaneous Expenses</b> .. .. .	35	Public Record Office .. .. .	52
Model Schools .. .. .	77	Public Servants, Defence of .. .. .	31
Monuments, National .. .. .	20	<b>Public Works and Buildings</b> .. .. .	19
Motor Vehicles .. .. .	16	Publications, Government .. .. .	38
Mulock, The Henry P., Charity .. ..	76	Publications in Irish .. .. .	69, 80
Murphy Bequest .. .. .	76	Publications, Sales of .. .. .	38
Museum, Heraldic .. .. .	74		
Museum, National .. .. .	70		
Music Association of Ireland .. .. .	71		
		Racing Board .. .. .	35
		Radio Telefís Éireann .. .. .	144
		Rates on Agricultural Land, Relief	
		of .. .. .	51
National Development Association	129	<b>Rates on Government Property</b> .. .. .	41
National Economic and Social		Rates on Premises occupied by Rep-	
Council .. .. .	10	resentatives of External Govern-	
National Film Institute of Ireland ..	71	ments .. .. .	41
National Film Studios of Ireland		Record Office, Public .. .. .	52
Ltd., .. .. .	129	Red Cross Society, Irish .. .. .	157
<b>National Gallery</b> .. .. .	92	Redundancy Fund .. .. .	125
National Library .. .. .	70	Regional Technical Colleges .. .. .	85
National Monuments .. .. .	20	Registration Council (Secondary	
National Museum .. .. .	70	Education) .. .. .	83
National Savings Committee .. .. .	10	<b>Registry of Deeds, Land Registry and</b>	63
National School Teacher's Super-		Reid Bequest .. .. .	76
annuation .. .. .	78	Relief of Distressed Seamen .. .. .	135
Nationality and Citizenship Certifi-		<b>Remuneration</b> .. .. .	177
cates .. .. .	53	Repatriation and maintenance of	
Naval Stores .. .. .	156	destitute Irish persons abroad ..	165
Nelan Fund, Killury or .. .. .	76	Report of the Comptroller and	
		Auditor General .. .. .	iii
		Research, Agricultural .. .. .	106
		Research and Standards, Institute for	
Occupational Injuries Fund	49, 172	Industrial .. .. .	127
<b>Office of the Minister for Education</b>	69	Research Grants .. .. .	69, 107
<b>Office of the Minister for Finance</b> ..	10	Research, Veterinary .. .. .	106
<b>Office of the Minister for Justice</b> ..	52	<b>Residential Homes and Special</b>	
<b>Office of the Revenue Commissioners</b>	16	Schools .. .. .	87
O'Halloran, Father, Memorial Fund	76	Restaurant, Oireachtas .. .. .	4
Oifig an Ard-Chláraitheora .. .. .	174	<b>Retired Allowances, Superannuation</b>	
<b>Oireachtas, Houses of the</b> .. .. .	3	and .. .. .	48
Oireachtas Restaurant .. .. .	3	<b>Revenue Commissioners, Office of the</b>	16
Old Age Pensions .. .. .	171	Reward Fund, Garda Síochána .. ..	57
<b>Ordnance Survey, Valuation and</b> .. ..	39	Road Fund .. .. .	17, 67
Outturn of the Year .. .. .	iii	Road Traffic Act, 1961 .. .. .	56, 67
		Roads Act, 1920 .. .. .	56
		<b>Roinn na Gaeltachta</b> .. .. .	103
Paper and Publications .. .. .	37	Royal Irish Academy .. .. .	71
Parental Moneys .. .. .	87	Royal Irish Academy of Music .. ..	71
Parks .. .. .	19	Royal National Lifeboat Institution	136
Patents Act, 1964 .. .. .	131	Royal Zoological Society of Ireland	136
Paymaster-General's Office .. .. .	10	Rural Electrification .. .. .	135
Pension Fund, Secondary Teacher's	80		
<b>Pensions, Army</b> .. .. .	162	Salmon Research Trust .. .. .	121
Pensions Board, Army .. .. .	162	Savings Bank, Post Office .. .. .	41, 149
Pensions etc., Garda Síochána .. ..	56	Sawmilling .. .. .	101
Pensions, Old Age .. .. .	171	Scholarships, Agricultural .. .. .	107
Pensions, Royal Irish Constabulary	49	Scholarships, Gaeltacht Holiday ..	103
Pensions, Widows' and Orphans' ..	48, 171	School Books, Free .. .. .	77, 81
Post Office Savings Bank .. .. .	41, 149	Science and Art .. .. .	69

	Page		Page
Sea Fisheries .. .. .	121	Teachers, Superannuation of ..	78, 80
Seamen, Distressed, Relief of ..	135	Technical Assistance ..	66, 70, 107, 129
Seanad Éireann .. .. .	3	<b>Telegraphs, Posts and</b> .. .. .	143
Secondary Education .. .. .	80	Telephone Capital .. .. .	144
Secret Service .. .. .	30	Tithe Gaeltachta .. .. .	103
Shannon Free Airport Development Co., Ltd. .. .. .	128, 135	<b>Tourism and Transport</b> .. .. .	134
Shipbuilding Subsidy .. .. .	129	Tourist Traffic Acts .. .. .	134
Smith Erasmus, Endowment .. .. .	76	Town Gas Subsidy .. .. .	129, 136
Social Assistance .. .. .	170	Trade Marks Act, 1963 .. .. .	131
Social Insurance .. .. .	170	Training Colleges .. .. .	77
Social Insurance Fund .. .. .	170	<b>Transport, Tourism and</b> .. .. .	134
Social Welfare .. .. .	170	Unemployment Assistance .. .. .	171
Special Regional Development Fund	13	United Nations .. .. .	169
Sporting Rights .. .. .	23, 99, 122	Vaccine Lymph Supply .. .. .	175
Stamps, Fees ( <i>see</i> Fees Stamps) ..		<b>Valuation and Ordnance Survey</b> ..	39
State Laboratory .. .. .	29	Veterinary College .. .. .	106, 113
State Papers, Keeper of .. .. .	52	Veterinary Research .. .. .	106
Stationery Office .. .. .	37	<b>Vocational Education</b> .. .. .	85
Statistics Office, Central .. .. .	7	Water Supplies .. .. .	65
Statutory Inquiries .. .. .	65	Weights and Measures Acts .. .. .	131
Stock and Store Accounts .. .. .	iv	Widows' and Orphans' Pensions ..	171
Subsidies, Lime and Fertilisers ..	108	Witnesses' Expenses .. .. .	4, 55
<b>Superannuation and Retired Allowances</b>		World Food Programme .. .. .	118
( <i>See also</i> Posts and Telegraphs, Superannuation, etc., Charges).	48	World Health Organisation .. .. .	174
Superannuation of Teachers .. .. .	78, 80	Workmen's Compensation .. .. .	48
Supreme Court .. .. .	61	Wreck and Salvage .. .. .	135
Surrender of Balances .. .. .	iv	Youth and Sports Organisations ..	74
<b>Taoiseach, Department of the</b> ..	6		

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

Number and Title of Vote	Report	
	Page	Para.
8. Office of the Revenue Commissioners .. .. .	vii	7-16
9. Public Works and Buildings .. .. .	xii	17
23. Garda Síochána .. .. .	xiii	18
25. Courts .. .. .	xiv	19
28. Environment .. .. .	xv	20-21
31. Secondary Education .. .. .	xv	22-25
39. Agriculture .. .. .	xvii	26-29
42. Industry, Commerce and Energy .. .. .	xix	30-32
44. Posts and Telegraphs .. .. .	xxi	33-36
45. Defence .. .. .	xxii	37-38
46. Army Pensions .. .. .	xxiii	39
49. Social Welfare .. .. .	xxiii	40-44
50. Health .. .. .	xxv	45