



# Appropriation Accounts 1990

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED BY THE OIREACHTEAS FOR PUBLIC SERVICES FOR THE YEAR ENDED 31 DECEMBER 1990 TOGETHER WITH THE REPORT OF THE COMPTROLLER AND AUDITOR GENERAL THEREON

	Page
Report of the Comptroller and Auditor General	
Accounts of the Public Service .....	2
Project Audits .....	87
Analysis under Votes of the Comptroller and Auditor General .....	169
<i>(Presented pursuant to Section 7 of the Comptroller and Auditor General Act, 1923 (No. 1 of 1923))</i>	
Summary .....	170
Appropriation Accounts .....	1
Index .....	180

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31 DECEMBER 1990 TOGETHER WITH THE REPORT OF THE  
COMPTROLLER © Copyright Government of Ireland 1991

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REPORT OF THE COMPTROLLER AND AUDITOR GENERAL  
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My report on the Accounts of the Public Services for 1990 is in two parts.

*Outturn of the Year*

Part 1 covers matters arising from my statutory audit of the Appropriation Accounts, the Revenue Accounts and Central Fund Services. The audited amount is £71,497,121 as at 31st March 1991. Part 2 comprises five reports on project audits in the following areas:

**TABLE OF CONTENTS**

	Page
Report of the Comptroller and Auditor General	1,488
Accounts of the Public Service .....	409,666
Project Audits .....	87
Analysis under Votes, of the Report of the Comptroller and Auditor General .....	169
Summary .....	170
Appropriation Accounts .....	1
Index .....	180
	<u>315,401</u>
	<u>723,808,247</u>
	6,620,549,000    6,549,051,879
Amount to be surrendered	£71,497,121

This represents 1.08% of the supply grant as compared with 1.91% in 1989.

*Excess Votes*

2. An excess vote will be required in the case of Vote 1 — President's Establishment. Expenditure in excess of the provision made by the Oireachtas amounted to £1,488. (See also paragraph 13 of this Report).

An excess vote will also be required in the case of Vote 18 — Superannuation and Retired Allowances. Expenditure amounting to £409,666 over and above

# ACCOUNTS OF THE PUBLIC SERVICES, 1990

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## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

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Part 1 covers matters arising from my statutory audit of the Appropriation Accounts, the Revenue Accounts and Central Fund Services.

Part 2 comprises five reports on project audits in the following areas:—

Department of Education: Special Schools

Department of Agriculture and Food: Meat Inspection Service

Department of Defence: Use of L.E. Eithne and Fishery Patrol  
Helicopters

Department of Social Welfare: Long-term sickness benefit recipients —  
Profile and trends

Internal Audit in Central Government

Part 1

ACCOUNTS OF THE PUBLIC SERVICES, 1990

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

General

Outturn of the Year

1. The audited accounts are summarised on pages 170 and 171. The amount to be surrendered as shown in the summary is £71,497,121 arrived at as follows:—

	£	<i>Estimated</i> £	<i>Actual</i> £
<i>Gross Expenditure</i>			
Original Estimates	7,180,132,000		
Supplementary and Additional Estimates	<u>154,274,000</u>	7,334,406,000	7,273,271,280
<i>Less expenditure requiring Excess Vote</i>			
(No. 1)			1,488
(No. 18)			<u>409,666</u>
			7,272,860,126
Appropriations in Aid	727,910,000		
Supplementary Estimates	<u>(14,053,000)</u>	713,857,000	724,123,648
<i>Less excess appropriations in aid to be applied, subject to the approval of Dáil Éireann to meet excess expenditure on Vote No. 18</i>			
			<u>315,401</u>
		<u>6,620,549,000</u>	<u>723,808,247</u>
		6,620,549,000	6,549,051,879
Amount to be surrendered		£71,497,121	

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the gross provision made by the Oireachtas has been incurred. There were surplus receipts of £315,401 under Appropriations in Aid realised resulting in a net excess of £94,265. (See also paragraph 29 of this Report).

*Extra Exchequer Receipts*

3. Extra Receipts payable to the Exchequer as recorded in the Appropriation Accounts amounted to £44,892,761.

*Surrender of Balances of 1989 Votes*

4. The balances due to be surrendered out of Votes for public services for the year ended 31 December 1989 amounted to £123,169,670. I hereby certify that these balances have been duly surrendered.

*Stock and Store Accounts*

5. The stock and store accounts of the Departments have been examined with satisfactory results subject to the matter referred to in paragraph 48.

1,488			
409,666			
<u>411,154</u>			
	727,910,000		
	<u>(14,025,000)</u>		
713,885,000			
124,123,648			
<u>319,401</u>			
759,808,247			
6,549,051,879			
<u>7,308,869,527</u>			

## EXCHEQUER ACCOUNT

Account of Receipts and Payments for the years ended 31st December, 1990 and 31st December, 1989

	1990	1989	
	£000's	£000's	£000's
<i>Current Receipts</i>			
Tax Revenue			7,442,621
Non Tax Revenue			<u>313,121</u>
			7,755,742
<i>Current Payments</i>			
Service of National Debt	2,300,440	2,140,501	
Annuities and Pensions, Salaries, etc, and Courts	5,479	4,576	
EC Budget Contributions	284,428	289,917	
Supply Services — Non Capital	5,816,614	5,565,871	
Miscellaneous Current Payments	<u>14,085</u>	<u>17,522</u>	
<i>Surplus/(Deficit) on Current Account</i>			8,018,387
			<u>(262,645)</u>
<i>Capital Receipts</i>			
Repayable Advances repaid	117,459	153,151	
EC Receipts	187,602	80,271	
Miscellaneous Capital Revenue	<u>12,320</u>	<u>156,016</u>	
			389,438
<i>Capital Payments</i>			
Supply Services — Capital	722,907	738,854	
Repayable Advances to State Bodies, etc.	66,984	26,720	
Share Capital acquired in State and other bodies	28,938	26,616	
Miscellaneous Capital payments	<u>10,779</u>	<u>3,957</u>	
<i>Surplus/(Deficit) on Capital Account</i>			796,147
<i>Total Surplus/(Deficit)</i>			<u>(406,709)</u>
			<u>(669,354)</u>
<i>Financed by:</i>			
Balance in Exchequer at 1 January	974,424	721,544	
Money raised by Creation of Debt	<u>11,865,343</u>	<u>10,917,997</u>	
			11,639,541
<i>Less:</i>			
Issues for Redemption of Debt	11,325,985	9,995,763	
Balance in Exchequer at 31 December	<u>849,308</u>	<u>974,424</u>	
			10,970,187
			<u>(669,354)</u>

## National Lottery

7. In paragraph 14 of my 1987 Report, I outlined the procedures through which surplus funds of the National Lottery are allocated to projects approved by the Government. These procedures provide for the payment of proceeds from National Lottery sales, after deduction of ticket sellers' commission and amounts in respect of small prizes up to £10, into the National Lottery Fund which is managed and controlled by the Minister for Finance. Operating expenses of the National Lottery Company and other prizes are met from the Fund. The Minister is required to transfer to the Exchequer any surplus remaining in the Fund after meeting liabilities.

Section 5 of the National Lottery Act, 1986 provides that moneys paid into the Exchequer from the Fund are to be applied for purposes designated by the Government and that expenditure so incurred is to be met out of moneys provided by the Oireachtas. Up to 31 December 1989 this was effected through the provision in the Vote for the Office of the Minister for Finance of a grant-in-aid. Transfers were made from this provision to a grant-in-aid fund under the control of the Department of Finance from which Government Departments drew amounts allocated for individual projects under their control which had received the prior approval of the Department of Finance. The transfers and allocations to projects were accounted for in suspense accounts attached to the relevant Votes.

In October 1989 the Government decided that, with effect from 1990, allocations for National Lottery funded projects should be made through additional provisions in the appropriate subheads in the relevant Votes rather than through a single grant-in-aid provision in the Finance Vote. The subheads and amounts involved are identified by way of footnotes to the relevant Estimates and Appropriation Accounts. Any balances in the lottery suspense accounts carried forward to 1990 were used initially to fund approved projects.

For ease of reference the following table gives details of the provisions made and the expenditure incurred through the relevant vote subheads.

### NATIONAL LOTTERY FUNDING

Vote	Subhead	Grant	Expenditure
3. Department of the Taoiseach	J.—Grant-in-Aid Fund for Cultural Institutions/Agencies	£ 4,690,000	£ 3,416,820
	K.—Grant-in-Aid for the National Heritage Council	1,454,000	435,000

Vote	Subhead	Grant	Expenditure
		£	£
5. An Chomhairle Ealaíon	B.—Grant under Section 5(i)(a) of the National Lottery Act, 1986 (Grant-in-Aid)	4,948,000	4,948,000
6. National Gallery	D.—Grant-in-Aid Fund for Acquisitions and Conservation	116,000	116,000
7. Office of the Minister for Finance	L.—Gaeleagras na Seirbhís Poibli	123,000	107,538
10. Office of Public Works	G.—Parks	—*	102,000
	N.—Conservation Works	2,070,000	1,968,143
25. Environment	T.—Payment to Grant-in-Aid Fund for Local Authority Library Service (Grant-in-Aid)	3,150,000	3,150,000
	U.—Payment to Grant-in-Aid Fund for Amenity Projects and Recreational Facilities (Grant-in-Aid)	6,500,000	1,499,914
26. Office of the Minister for Education	B.3.—International Activities (Part)		
	—Contribution to UNESCO budget and incidental expenses of the UNESCO National Commission	382,000	344,739
	—Exchanges under Cultural Agreements	412,000	385,777
	B.8.—Grant-in-Aid Fund for general expenses of Youth and Sport Organisations and other expenditure in relation to Youth and Sport activities (Part)	14,361,000	14,359,360
	B.9.—Grants for the provision of Recreational Facilities	1,074,000	1,062,477
	B.10.—Grants for the provision of major sports facilities	9,500,000	2,459,571

\* This was met by a saving from Subhead N.

Vote	Subhead	Grant	Expenditure
		£	£
	B.11.—Grants to Colleges providing courses in Irish	406,000	430,722
	B.12.—Publications in Irish	453,000	520,714
	B.13.—Institiúid Teangeolaíochta Éireann-General Expenses (Grant-in-Aid)	553,000	553,000
	B.14.—Royal Irish Academy of Music—General Expenses (Grant-in-Aid)	767,000	767,000
	B.15.—Grant-in-Aid Fund for General Expenses of Cultural, Scientific and Educational Organisations	724,000	718,000
27. First-Level Education	F.—Other Grants and Services (Part) — Library Grants	95,000	95,000
29. Third-Level and Further Education	K.—Dublin Institute for Advanced Studies (Grant-in-Aid) (Part) — Grant in respect of the School of Celtic Studies	650,000	590,000
31. Roinn na Gaeltachta	I.—Íocaíocht le Ciste na Gaeilge (Deontas-i-gCabhair)	5,668,000	4,120,000
33. Labour	P.9.—Grant for certain capital costs under the Community Youth Training Programme	500,000	500,000
35. Tourism and Transport	B.5.—Restoration of King John's Castle, Limerick (Grant-in-Aid)	800,000	558,000
36. Communications	H.—Grant to An Post for GPO Restoration	500,000	500,000
37. Defence	EE.—Irish Red Cross Society (Grant-in-Aid)	370,000	370,000
	FF.—Coiste an Asgard (Grant-in-Aid)	300,000	300,000
39. Foreign Affairs	J.—Cultural Relations with other Countries (Grant-in-Aid)	513,000	421,104

Vote	Subhead	Grant	Expenditure
		£	£
41. Social Welfare	O.2.—Grants to Voluntary Organisations	750,000	750,000
42. Health	G.9.—Grants to Health Agencies and other similar Organisations	7,600,000	8,600,000
	J.2.—Building, Equipping and Furnishing of Health Facilities	3,000,000	2,000,000
TOTAL		£ 72,429,000	56,148,879

### National Treasury Management Agency

8. The National Treasury Management Agency Act, 1990 provides for the establishment of the National Treasury Management Agency to borrow moneys for the Exchequer and to manage the National Debt on behalf of and subject to the control and general superintendence of the Minister for Finance and to perform certain related functions and provide for connected matters.

The Minister for Finance made an order under Section 2 of the Act, appointing 3 December 1990 as the establishment date of the Agency.

The Government, in accordance with Section 5 of the Act, made an order, effective from 3 December 1990, delegating certain functions of the Minister for Finance to the Agency and specifying the functions of the Agency. These functions can be briefly summarised as follows:

- (a) the statutory borrowing and debt management functions of the Minister for Finance;
- (b) the keeping of accounts (other than the Exchequer Account) in relation to:
  - the Post Office Savings Bank Fund,
  - the Capital Services Redemption Account,
  - the National Loans Sinking Funds Accounts,
  - the National Loans Advance Interest Account,
  - the Account of the Minister for Finance — Stock Accepted in Payment of Inheritance Tax and Death Duties,
  - the Deposit Moneys Fund Investment Account,
  - the Minister for Finance Advances Account,
  - the National Loans Winding-Up Account, and
- (c) the arrangement of payments to and from the Exchequer Account in the exercise of its debt management functions and the giving of directions in relation to the management of and the making of payments to and from the Accounts at (b) above.

In accordance with Section 11 of the Act, expenses incurred by the Agency in the performance of its functions are payable from the Central Fund. In the period to 31 December 1990 issues amounting to £56,562 were made to meet such expenses.

Section 12 of the Act requires the Agency to keep accounts of all moneys received and expended by it and these accounts, signed by the Chief Executive (who has been designated as Accounting Officer for such accounts) are required to be submitted to me for audit not later than four months after the end of the financial year to which they relate. A copy of the audited accounts is required to be submitted to the Minister for Finance and to be laid before the Oireachtas. I am required to report to Dáil Éireann on these accounts when I am making my annual report on the Appropriation Accounts.

It has been agreed that the Agency will prepare and submit its first accounts for audit covering the period 3 December 1990 to 31 December 1991.

#### *Post Office Savings Bank*

9. I have referred in previous Reports to the audit of the Post Office Savings Bank (POSB) which is carried out on my behalf by the auditors of An Post, subject to my retaining the right to carry out any further audit tests which I consider necessary. In October 1990 and September 1991 they reported to me on the scope of their audit of the 1989 and 1990 accounts, respectively. I accept their opinion that the accounts of the POSB give a true and fair view of its transactions for those years and of the year end balances.

The Post Office Savings Bank Fund was managed by the Minister for Finance up to 3 December 1990 when the National Treasury Management Agency took over that responsibility. The Fund comprises the net accumulated deposits of the POSB and the surplus funds of the Trustee Savings Banks transferred for investment. The transactions relating to the investment of these moneys are examined by me. The Fund is used primarily as a vehicle for taking up new issues of Government stocks, for the purchase of Government stocks on offer in the market and for making Government stocks available to meet market demand. Stocks held by the Fund may also be purchased by the Exchequer at market value and cancelled in advance of the redemption date provided for in the issue prospectus. Such transactions can result in a net capital gain or loss to the Fund but the liability of the Bank to depositors is fully guaranteed by the Minister for Finance.

The results of the operations of the Post Office Savings Bank Fund for 1990 and 1989 are shown in the following statement:

	1990		1989
	£m		£m
Surplus at 1 January	78.1		103.7
Interest accrued on securities	<u>70.4</u>		<u>47.6</u>
	<b>148.5</b>		151.3
Deduct:—			
Interest paid and credited to depositors	91.2	72.8	
Management Expenses	<u>8.9</u>	<u>100.1</u>	<u>8.4</u>
		<b>48.4</b>	70.1
Net Capital Gain on the sale of securities		<u>1.0</u>	<u>8.0</u>
	<b>£49.4m</b>		£78.1m

The balance, including interest, due to depositors at 31 December, 1990 was £960.5m and at 31 December, 1989 was £940.8m including £569.7m and £558.0m, respectively, due to the Trustee Savings Banks. The estimated market value of securities held was £998.5m at 31 December, 1990 and £1,011.5m at 31 December, 1989.

10. An Post, which operates the POSB on behalf of the National Treasury Management Agency, also operates a number of other savings services on behalf of the Agency, viz. Savings Certificates, National Instalment Savings, Indexed Linked Savings Bonds, and Savings Stamps. Expenses incurred by An Post on the POSB are met in full from the Post Office Savings Bank Fund and those incurred on the other Savings Services are met from the Exchequer. These expenses amounted to £8.9m and £4.6m, respectively, in 1990.

While discussions have been taking place with An Post over a number of years with a view to completing a formal agreement for the operation of the Savings Services, such an agreement had not been concluded by June 1991 and I asked the Accounting Officer of the National Treasury Management Agency when it was expected to be concluded.

He has informed me that he is satisfied that the present method of cost recovery is not an appropriate basis for determining future charges in respect of the Savings Services. Whereas the Department of Finance might have had a very wide brief in its relationship with An Post — having regard to the fact that the Minister for Finance is also a shareholder — the same is not true of the Agency and it was therefore imperative that the relationship between the two bodies be put on a more commercial basis.

The Accounting Officer stated that he would be anxious that a contract with An Post would provide for a fee structure such that, taking account also of the return to investors in the POSB and the other Savings Services, the total cost

of funds borrowed through An Post would remain competitive with the cost of comparable funds borrowed elsewhere by the Agency — notwithstanding future cost trends within An Post.

The Accounting Officer also stated that the Agency had recently informed An Post of these views in the context of discussions on the development proposals for the modernisation of the POSB. It was hoped to reach agreement on a fee structure shortly and, if so, the new arrangements would come into force in 1992.

11. The following table extracted from the POSB accounts for the five-year period to 1990 indicates that there has been a continuous net outflow of deposits during the period totalling £79.6m, while management expenses paid to An Post have risen in the same period from £7.0m to £8.9m.

Year	Deposits Received £m	Deposits Repaid £m	Net Outflow £m	Management Expenses £m
1986	85.1	111.0	25.9	7.0
1987	88.7	101.0	12.3	7.5
1988	92.9	108.4	15.5	7.9
1989	97.8	112.8	15.0	8.4
1990	<u>102.3</u>	<u>113.2</u>	<u>10.9</u>	<u>8.9</u>
	£466.8m	£546.4m	£79.6m	£39.7m

In view of the increasing cost of management expenses and the continuing net outflow of deposits, I sought information on what steps were proposed to reverse these trends.

The Accounting Officer explained that, given the cost recovery basis for calculating the charges made by An Post for the management of the POSB, inflow/outflow trends in relation to POSB deposits were largely irrelevant in determining these charges. Despite the net outflow from the POSB, the level of transactions had remained static at about 3.4 million transactions per annum for many years and this had effectively precluded any reduction in the charges. In practice the charges had risen, but only in line with increases in An Post's pay costs. The proposed new fee structure which would put the relationship between An Post and the National Treasury Management Agency on a more commercial basis, should provide An Post with an incentive to achieve greater efficiencies in providing this service. While this was unlikely to result in a reduction in costs, it would limit the scope for future increases — the present position being that future costs are potentially unlimited.

The Accounting Officer stated that, despite the outflows, it had been possible to achieve increased deposit levels over this period, reflecting the fact that

interest credited to POSB accounts exceeded the amount of the net outflow and it was clear from the figures for 1990 and 1991 that the rate of outflow was slowing down. He also stated that the development proposals for the modernisation of the POSB, when implemented, would contribute further to the effort to reverse the outflow trend and that An Post's projections for the development programme envisage a net inflow over the ten-year period of the programme.

12. In July 1987 An Post entered into a contract to acquire computer software and hardware:

- (a) to enable it to take over the running of the POSB, Savings Bonds, and Instalment Savings computer systems from Telecom Éireann which had been running the systems on its computers following the breakup of the Department of Posts and Telegraphs;
- (b) to computerise the operation of Savings Certificates; and
- (c) to facilitate the possible introduction of new products and to allow for the introduction of automated counter services.

The target implementation period for the project, October 1988 — November 1989, was adversely affected by industrial relations difficulties in An Post, underestimation of the difficulties in the conversion of the POSB to the new system and financial difficulties of the software supplier. In June 1989 the software supplier went into liquidation and the hardware supplier was engaged by An Post under a further contractual arrangement to complete the project by 29 March 1990 for the POSB and by 29 June 1990 for the other Savings Services.

When the hardware supplier failed to meet the first of these target dates, An Post rescinded the contract in March 1990 and subsequently entered into negotiations with the same supplier from which mutually acceptable settlement terms emerged.

From information supplied to me by An Post's auditors (who audit the POSB on my behalf) it would appear that some £463,000 of costs associated with the cancelled project were apportioned to the POSB and paid to An Post between 1987 and 1989 as part of the normal management expenses.

In response to my enquiries, the Accounting Officer informed me that the computerisation programme for the POSB and the other Savings Services between 1987 and 1989 had been undertaken by An Post as part of their overall development plan — without any direct involvement of the Department of Finance. While it now appeared that certain costs incurred on this programme had been apportioned to the POSB as part of the overall management charges for the three years 1987, 1988 and 1989, the Department would not have been aware of this at that time, since An Post do not provide an itemised breakdown of the charge.

The Accounting Officer also informed me that, in relation to the cancelled project, An Post had confirmed that no further costs were charged to the POSB or to the other Savings Services. He explained that the settlement between An Post and the supplier did not specifically provide for any recoupment to the POSB or to the Exchequer for any costs previously charged to them. However, An Post used the resources released as a consequence of the settlement to fund the hardware and software development costs for the design and development of the Savings Certificates system and the software costs of the conversion of the POSB to daily interest calculation. These projects had been an integral part of the original contract with the supplier. He stated that 70% of the costs incurred by An Post and apportioned to the POSB in connection with the cancelled contract related to An Post staff costs for personnel already working in the savings area and these costs would have been charged in any event to the POSB. In his opinion, they did not represent additional costs.

The Accounting Officer also stated that An Post had confirmed that there was no nugatory expenditure incurred by the Department of Finance on this project.

Finally, the Accounting Officer stated that revised development proposals for the modernisation of the POSB through counter automation at 600 offices nationwide, involving 950 teller positions, were at present under discussion between the National Treasury Management Agency and An Post.

#### **Vote 1 — President's Establishment**

13. This Appropriation Account shows excess expenditure of £1,488 over the Estimate. The Accounting Officer has informed me that the excess arose because of a misreading of an expenditure return in December 1990 which resulted in an underestimation of expenditure on Subhead A. by £2,000. Consequently no request was made for a supplementary estimate.

#### **Vote 2. — Houses of the Oireachtas and the European Assembly**

##### *F.6. — Televising of Proceedings of Dáil Éireann and Seanad Éireann*

14. On foot of previous resolutions passed in 1988 and 1989, Dáil Éireann resolved on 30 March 1990, inter alia, that:—

- (a) an in-house television broadcast system covering the proceedings of Dáil Éireann each day be installed;
- (b) a company, independent of Dáil Éireann, be employed under contract, to record, reproduce and supply a clean feed of the proceedings to members and to the national television broadcasting companies and that the broadcasting companies, in turn, contribute towards the annual production costs;
- (c) the recording and transmission equipment be installed, and be supplied by the contracted company under lease for a five year period renewable at the

- discretion of Dáil Éireann and the maintenance of the equipment and the production of the clean feed be supplied under contract for the same period;
- (d) in view of national security considerations, the contract be placed with a single company — Windmill Lane Pictures Limited; and
- (e) televised broadcasting be authorised to commence with the budget debate of 1991.

On 11 July 1990, a similar resolution was adopted by Seanad Éireann which authorised the commencement of the televising of its proceedings as soon as possible after the Christmas 1990 recess.

In accordance with these resolutions a contract was placed with Windmill Lane Pictures Limited for the installation of the Dáil and Seanad TV systems at a total cost of £154,725 and for the televising of proceedings of both Houses of the Oireachtas including equipment leasing charges for a five year period commencing 1 October 1990 at a cost of £736,475 (excluding VAT) for the first year and at an annual cost of £743,030 (excluding VAT) for the remaining four years. Payments totalling £323,595 were made from the Vote in 1990 under this contract — £154,725 in respect of installation costs and £168,870 in respect of televising and leasing charges. In addition, payments totalling £561,010 were made to a number of other contractors in respect of ancillary works as follows:-

	£
Building works	208,922
Cabling work	156,887
New sound system	110,200
Miscellaneous	85,001

The total charge to the subhead in 1990 was therefore £884,605.

### **Vote 9. — Office of the Revenue Commissioners**

#### *Revenue Account*

15. An Account showing all revenue received and paid over to the Exchequer by the Revenue Commissioners is furnished to me annually. I am required under Section 2 of the Exchequer and Audit Departments Act, 1921 to carry out such examination as I think fit with respect to the correctness of the sums brought to account and to report to Dáil Éireann on the results of my examination when reporting on the Appropriation Account for the Office of the Revenue Commissioners. A test examination of the transactions shown in the Revenue Account has been carried out with generally satisfactory results.

I am also statutorily required to examine the account on behalf of Dáil Éireann in order to ascertain that adequate regulations and procedures have been framed and are being implemented to secure an effective check on the assessment,

collection and proper allocation of revenue. The following paragraphs refer to matters arising from this examination.

16. The net yield of Revenue for the years 1990 and 1989 under its main headings is shown in the following statement:—

	1990	1989
	£m	£m
Customs	113	129
Excise	1,687	1,616
Stamps	271	279
Capital Acquisitions Tax (including Estate, etc duties)	38	29
Capital Gains Tax	28	26
Residential Property Tax	5	5
Income Tax	3,029	2,831
Corporation Tax	475	303
Value Added Tax	1,969	1,944
Agricultural Levies	2	3
	<u>£7,617*</u>	<u>£7,165</u>

\* Includes £102m duties, taxes and levies deferred under EC regulations (1989 — £110m). £7,608m was paid into the Exchequer leaving a balance of £116m compared with £107m at the end of the previous year.

#### *Extra-Statutory Repayments*

17. Extra-statutory repayments were made during the year of customs duties £23 and excise duties £171,053 (both in respect of diplomatic privilege), value added tax £743,070 (£406,289 in respect of diplomatic privilege and £336,781 in respect of EC bodies) and stamp duties £48,537 (mainly in respect of lost stamped deeds).

#### *Write-Offs*

18. The Revenue Commissioners have furnished me with schedules of cases in which claims of £100 or more under the Revenue Acts were written off during the year ended 31 December 1990.

The total amount of items included in the schedules, £50,132,090, is made up as follows:—

	1990		1989	
	Number of Items	Amount	Number of Items	Amount
		£000		£000
Income Tax	886	11,633	639	13,184
PAYE	620	9,708	292	4,491
Corporation Tax	446	7,632	257	4,726
Capital Gains Tax	76	670	44	391
Value Added Tax	920	20,489	377	7,341
	<b>2,948</b>	<b>50,132</b>	1,609	30,133

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

	1990		1989	
	Number of Items	Amount	Number of Items	Amount
		£000		£000
Compassionate Grounds	120	1,354	175	2,225
Ceased trading — no assets	769	16,886	382	7,014
Liquidation/Receivership/ Bankruptcy	476	13,220	348	8,011
Cannot be traced/outside jurisdiction	1,583	18,672	704	12,883
	<b>2,948</b>	<b>50,132</b>	1,609	30,133

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

Reference was made in my 1988 and 1989 Reports to the joint review undertaken by the Collector-General's Office and the Inspectors of Taxes throughout the country of the substantial amount of arrears which still remained on the records at the end of 1988 despite the success of the amnesty. I have been informed by the Revenue Commissioners that the main reason for the increase in the amount of arrears of taxes written off in 1990 is that this ongoing arrears review led not only to more effective collection of the arrears but also, inevitably, to the increase in both the number of cases and the amount of taxes deemed to be irrecoverable.

I have also been informed that about £7m of the £13m increase in the amount of VAT written off in 1990 compared to 1989 is accounted for by this review and that the remaining £6m can be mainly attributed to 300 extra cases where judgement proceedings had failed to yield payment because the taxpayers had ceased to trade leaving no assets against which enforcement could be effected.

The Revenue Commissioners consider that there is every indication that the amount of taxes to be written off will continue to grow for several years to come since there is a substantial backlog of older arrears still to be examined. In effect, the level of write-off for many years up to now had not reflected the reality of the bad debts situation at the time but it should be borne in mind that the amounts written off are frequently estimated liabilities and that therefore the overall write-off figure probably overstates significantly the real loss to the Exchequer.

*Assessment and Collection*

19. The Revenue Commissioners have furnished me with information relating to the assessment and collection of taxes and the collection of PRSI, health contributions, employment and training levy and income levy.

The following schedules have been compiled on the basis of the information furnished and reflect activities and transactions in the year ended 31 May 1991 (and for comparison purposes the position in the year ended 31 May 1990) regardless of the tax year involved. In the previous years the tables showed the transactions under the years to which they related rather than under the years in which they took place.

*Schedule 1*  
*Income Tax (excluding PAYE)*

	<b>Year Ended 31/5/91</b>	<b>Previous Year</b>
	<b>£m</b>	<b>£m</b>
Balance Forward	<b>855</b>	973
Charge	<b>768</b>	906
	<b>1,623</b>	1,879
Discharge	<b>230</b>	376
Paid	<b>672</b>	648
Balance at 31 May 1991	<b>721</b>	855
Estimate of amount likely to be collected*	<b>100</b>	107

- (a) Deposit Interest Retention Tax which was introduced in 1986 accounts for £280m of the charge and paid amounts (previous year £232m).
- (b) Withholding tax on fees paid for professional services, which was introduced in 1987, accounts for £63m of the charge and paid amounts, (previous year £63m).

- (c) PRSI for the self-employed, which was introduced in 1988, is also included in the figures along with Health Contributions and the Employment and Training Levy. Together they account for £58m of payments made in the year to 31 May 1991 (previous year £60m).
- (d) A tax on Collective Investment Undertakings was introduced in 1989 — Section 18 of the Finance Act, 1989. The tax accounts for £3m of the charge and paid amounts, (previous year £0.7m).
- (e)\* It should be noted that the difference between the Balance and the Estimate of amount likely to be collected is largely accounted for by anticipated reductions of estimated amounts included in the balance brought forward from previous years.

*Schedule 2*

*PAYE — Income Tax (Tax due from Employers)*

- (a) The following table shows the declared liabilities of employers and therefore the balance represents actual underpayments established.

	<b>Year Ended 31/5/91</b>	<b>Previous Year</b>
	<b>£m</b>	<b>£m</b>
Balance Forward	<b>118</b>	107
Employers' Liability per P.35s	<b>2,310</b>	2,276
	<b>2,428</b>	2,383
Paid	<b>2,310</b>	2,265
Balance at 31 May 1991	<b>118</b>	118
Estimate of amount likely to be collected	<b>24</b>	26

- (b) Section 8 of the Finance Act 1968, provides that where the Revenue Commissioners have reason to believe that an employer has failed to state his full liability for PAYE for a year, they may estimate the amount of PAYE due for that year. The following table shows the position of such estimates as at 31 May 1991.

	Year Ended 31/5/91	Previous Year
	£m	£m
Balance Forward	235	240
Estimates Raised	190	119
	425	359
Paid	208	124
Balance at 31 May 1991	217	235
Estimate of amount likely to be collected	21	24

Notes:

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

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

The collection of Pay-Related Social Insurance (which includes the Employment and Training Levy and the Health Contribution) for PAYE employees is integrated into the tax collection system.

- (a) The following table shows the declared liabilities of employers and therefore the balance represents actual underpayments established.

	Year Ended 31/5/91	Previous Year
	£m	£m
Balance Forward	134	126
Employers' Liability per P.35s	1,363	1,253
	1,497	1,379
Paid	1,360	1,245
Balance at 31 May 1991	137	134
Estimate of amount likely to be collected	29	30

- (b) Section 8 of the Finance Act 1968, as applied to PRSI by various legislation, provides that where the Revenue Commissioners have reason to believe that an employer has failed to state his full liability for PRSI for a year, they may estimate the amount of PRSI due for that year. The following table shows the position of such estimates as at 31 May 1991.

	Year Ended 31/5/91	Previous Year
	£m	£m
Balance Forward	139	138
Estimates Raised	44	40
	183	178
Paid	52	39
Balance at 31 May 1991	131	139
Estimate of amount likely to be collected	14	15

Notes:

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

*Schedule 4*  
*Corporation Tax*

	Year Ended 31/5/91	Previous Year
	£m	£m
Balance Forward	590	951
Charge	597	444
	1,187	1,395
Discharge	243	468
Paid	463	337
Balance at 31 May 1991	481	590
Estimate of amount likely to be collected	47	61

- (a) Self Assessment was introduced for Corporation Tax for accounting periods ending on or after 1 October 1989, for which tax falls due on or after 1 April 1990.

The year 1990/91 is then the first full year of self assessment. Because the system of estimated assessments no longer applies, the discharge figure is much less than in previous years.

- (b) It should be noted that the difference between the balance and the estimate of amount likely to be collected is largely accounted for by anticipated reductions of estimated amounts included in the balance brought forward from previous years.
- (c) Advance Corporation Tax is included in this schedule. It accounts for £95m of the charge and paid amounts.

*Schedule 5  
Capital Gains Tax*

	Year Ended 31/5/91	Previous Year
	£m	£m
Balance Forward	69	71
Charge	43	54
	112	125
Discharge	19	26
Paid	24	30
Balance at 31 May 1991	69	69
Estimate of amount likely to be collected	10	9

*Schedule 6  
Capital Acquisitions Tax*

	Year Ended 31/5/91	Previous Year
	£m	£m
Balance Forward	8	9
Charge	51	60
	59	69
Discharge	7	11
Paid	46	50
Balance at 31 May 1991	6	8
Estimate of amount likely to be collected	5	8

*Schedule 7*  
*Sur-tax, Corporation Profits Tax & Wealth Tax*

	At 31 May 1991	At 31 May 1990
Balance	£4m	£4m
Estimate of amount likely to be collected	£0.3m	£0.4m

The taxes referred to in this schedule have been abolished.

*Schedule 8*  
*Health Contributions, Employment & Training Levy*  
*& Income Levy\**

*(Self employed individuals and individuals with investment income only)*

	Year Ended 31/5/91	Previous Year
	£m	£m
Balance Forward	69	77
Charge	1	2
	70	79
Discharge	3	4
Paid	2	6
Balance at 31 May 1991	65	69
Estimate of amount likely to be collected	4	6

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

For tax year 1988/89 and subsequent years, Health Contributions and Levies have been incorporated into the Income Tax Assessments.

*Schedule 9*  
*Value Added Tax*

(a) The following table shows the position as at 31 May 1991 of VAT liabilities declared and payments made on foot of returns submitted by traders.

	Year Ended 31/5/91	Previous Year
	£m	£m
Balance Forward	234	215
Liability per traders' returns	1,603	1,515
	1,837	1,730
Paid	1,602	1,496
Balance at 31 May 1991	235	234
Estimate of amount likely to be collected*	91	90

\* 63% of the balance of £235m includes a large element due in cases in liquidation/receivership and it is likely that little of this will be recovered. There are also amounts due from other companies and individuals that have ceased to trade, many some considerable time ago and in these cases the prospect of recovery is not good. The estimate of the amount of the balance likely to be collected takes these factors into consideration.

(b) Section 23 of the Value Added Tax Act, 1972, as amended, provides that where the Revenue Commissioners have reason to believe that a person when submitting his return understates his VAT liability or obtains an excess VAT repayment or where a person fails to register for VAT they may estimate the amount of VAT due. The following table shows the position of such estimates as at 31 May 1991.

	Year Ended 31/5/91	Previous Year
	£m	£m
Balance Forward	165	159
Estimates Raised	29	24
	194	183
Paid	19	18
Balance at 31 May 1991	175	165
Estimate of amount likely to be collected	38	34

Notes:

- (i) *Estimates*: Estimates raised by the Inspector of Taxes represent gross liability and will therefore include amounts accounted for on any return submitted for the period covered by such estimate.

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

(c) The following table shows the position as at 31 May 1991 in respect of estimates raised by the Collector General under Section 22 of the Value Added Tax Act, 1972, where taxable persons have failed to furnish statutory returns by that date. The amounts paid represent estimates paid without submission of returns. The balances outstanding are not a measure of equitable liability and cannot, therefore, be taken as a measure of arrears of tax. Many of the outstanding returns may show little or no liability when furnished. Some may prove to be claims to repayment. While the returns remain outstanding it is not possible to quantify the liability other than by the process of making estimates. When an estimate is displaced by a return both the declared liability and any amount paid are included in the first table in this schedule.

	<b>Year Ended 31/5/91</b>	<b>Previous Year</b>
	<b>£m</b>	<b>£m</b>
Balance Forward	<b>363</b>	429
Net increase/ (decrease) in estimates	<b>(7)</b>	(66)
Balance at 31 May 1991	<b>356</b>	363
Estimate of amount likely to be collected	<b>42</b>	41

*Schedule 10*  
*Residential Property Tax*

The following shows the amount outstanding at 31 May 1991 in respect of cases where the returns have been made or assessments made in the absence of returns.

	<b>Year Ended 31/5/91</b>	<b>Previous Year</b>
	<b>£m</b>	<b>£m</b>
Balance Forward	<b>2</b>	2
Charge	<b>6</b>	5
	<b>8</b>	7
Paid	<b>5</b>	5
Balance at 31 May 1991	<b>3</b>	2
Estimate of amount likely to be collected	<b>0.3</b>	0.2

*Summary and Status of Outstanding Taxes  
as at 31 May 1991*

	31 May 1991	31 May 1990
	<b>£m</b>	<b>£m</b>
Income Tax (Ex. PAYE)	<b>721</b>	855
PAYE/PRSI Underpayments	<b>255</b>	252
PAYE/PRSI Estimates	<b>348</b>	374
Corporation Tax	<b>481</b>	590
Capital Gains Tax	<b>69</b>	69
Capital Acquisitions Tax	<b>6</b>	8
Sur Tax, CPT & Wealth Tax	<b>4</b>	4
Health Contributions, Levies, etc.	<b>65</b>	69
VAT Underpayments	<b>235</b>	234
VAT Estimates S. 23	<b>175</b>	165
VAT Estimates S. 22	<b>356</b>	363
Residential Property Tax	<b>3</b>	2
	<b>2,718</b>	2,985
Status of Balance		
1. Under appeal or enquiry*	<b>373</b>	579
2. Not disputed	<b>630</b>	702
3. Under demand	<b>717</b>	794
4. Awaiting transfer to enforcement	<b>416</b>	403
5. Under enforcement	<b>439</b>	372
6. Arrears Branch	<b>143</b>	135
	<b>2,718</b>	2,985
Estimate of total amount likely to be collected	<b>426</b>	452

\* Tax under appeal or enquiry at 31 May 1991 includes £48m Income Tax (excluding PAYE) and £186m Corporation Tax which do not become due until final determination of the appeal, provided an amount specified by the taxpayer has been paid (the taxpayer may specify that no tax is payable). With regard to tax which is the subject of appeal under self assessment the taxpayer must have submitted a return of income and have paid the undisputed tax due in accordance with the return.

*Income Tax (excluding PAYE)*

20. Schedule 1 in the previous paragraph sets down the position regarding the collection of Income Tax (excluding PAYE). If amounts of Deposit Interest Retention Tax (DIRT) and Collective Investment Undertaking Tax (CIUT) are excluded, the figures show that the net amount collected in the year ended 31 May 1991 was £26m less than that collected in the previous year.

	Year ended 31/5/91	Previous Year
	£m	£m
Collected per Schedule 1 (net of repayments)	672	648
<i>Less</i>		
DIRT	280	232
CIUT	<u>3</u>	<u>1</u>
	£389m	£415m

The Revenue Commissioners have informed me that the reduction was mainly attributable to two factors;

- an increase in applications for tax relief under the Business Expansion Scheme led to an unusually high level of income tax refunds in the year ended 31 May 1991 in respect of previous years.
- the change to a current year basis for self assessment to income tax for year of assessment 1990/91 resulted in determination of final balances being deferred until after 31 January 1992 when returns are due to be submitted.

The extent to which reduced profits in certain sectors may ultimately turn out to have been a factor in depressing the yield cannot be established until these returns are processed.

#### *Self Assessment — Income Tax*

21. In previous reports I referred to the Revenue Commissioners' procedures for ensuring compliance with the requirements of the income tax self assessment system. Since the introduction of self assessment, the level of response by tax payers to notification of their obligation to declare income is as follows:—

Year of Assessment	Returns Issued	Completed Returns Lodged by 30/6/91	% Lodged
1988/89	212,206	201,383	95%
1989/90	208,927	192,742	92%
1990 *	208,509	160,339	77%

\* Interim period due to changeover to current year basis of assessment.

Warning notices were issued to 278 taxpayers who failed to file returns for the years 1988/89 and 1989/90 and who were considered by the Revenue Solicitor to be suitable for prosecution. Of these, 55 subsequently submitted returns and the remaining 223 are to be prosecuted.

Since the introduction of self assessment to income tax, 4,500 cases have been selected for detailed screening of which 1,923 had been or were in the process of being audited at 30 June 1991. The outcome of the audits fully completed at that date was as follows:—

Cases where returns were accepted	253
Additional liability detected	1,041
Referred to Investigation Branch	<u>30</u>
	1,324

The value of the present additional liability established was £11.6m or an average of £11,143 per case. It is also likely that additional tax which might not otherwise have been collected will be collected in future years in these cases.

The fact that 80% of cases which have been finalised have resulted in or are likely to result in additional revenue being collected is a clear indication that devising and implementing a representative and focused programme of audits is critical to ensuring the effectiveness and reliability of the self assessment system. It is essential in this context that the criteria for selecting cases for audit be established and fully adhered to and that the selection process and the carrying out of the audits be undertaken expeditiously. The Revenue Commissioners have informed that it would not be in the public interest to divulge the criteria being used to select cases for audit.

It is understood that, while in 1992 the audit programme will be focused on tax at risk and case size, the Revenue Commissioners also propose to introduce a random element into the selection process. This random element should provide more objective data as regards the overall level of underpayment of income tax among the self employed community. The Revenue Commissioners believe that because, to date, cases have been selected for audit based on perceived defects in the returns or accompanying accounts and not on a random basis, the present average yield cannot be considered to be representative of the overall level of underpayment of income tax by the self employed.

It is recognised that the self assessment audit programme must be viewed in the wider context of Revenue inspection and compliance visits to taxpayers and that the self assessment programme has had to be developed as a new initiative. The Revenue Commissioners have informed me that their inspection/audit visits under all programmes impacted on 9% of the taxpayer base in 1990. Nevertheless, the fact that less than 1% of cases have been subjected to a full self assessment audit to date must call into question the present capacity of the Revenue Commissioners to implement fully and promptly this review process which is crucial to creating confidence in the self assessment system. In this regard the Revenue Commissioners have informed me that the number of staff assigned to audit activities has been increasing since the audit programme commenced and that the average number of audits initiated each month has increased correspondingly — 305 in July 1991 as compared with 73 in July 1990.

#### *Self Assessment - Corporation Tax*

22. In previous reports I also referred to the application of self assessment to companies paying corporation tax in respect of accounting periods ending

on or after 1 October 1989. Forms on which companies must declare their profits are issued in the month following the end of the companies' accounting periods and the Revenue Commissioners have informed me that 60,836 were issued for accounting periods ending on or before 30th September 1990. In the event of a company failing to make a return by the specified time, (nine months from the end of its accounting period) the tax payable is increased by a surcharge of 10%.

I have been furnished with the following information in relation to returns issued and lodged.

Accounting Periods	Returns Issued	Completed Returns Lodged by 30/6/91	% Lodged
Ending in 1989	23,215	15,478	67%
1/1/90 — 30/9/90	37,621	19,258	51%

I have also been informed that due to negotiations with the staff unions, the audit of corporation tax returns did not commence until July 1991. At 31 July 1991 the position with regard to the screening and detailed examination of returns was:—

Number of returns screened	2,750
Number of returns selected for detailed screening	290
Audits initiated	166
Audits finalised	15

The additional liability established as a result of the audits finalised was £156,000.

### *Corporation Tax*

#### *Section 84 Lending*

23. The corporation tax relief known as Section 84 relief allowed to lending institutions on the interest received by them on designated categories of loans to certain corporate borrowers has its origin in Section 84 of the Corporation Tax Act, 1976.

The designation of a loan as a Section 84 loan converts into a distribution what otherwise would be taxable interest in the hands of the lender and tax deductible interest in the hands of the borrower. As a distribution the interest is not tax deductible for the borrower. However, since the lender (normally a bank) is not liable to corporation tax in respect of the distribution, it can afford to charge a much reduced rate of interest to the borrower. Consequently, the structuring of a loan agreement on Section 84 terms can be attractive for both the lender and the borrower where the lender passes on a substantial part of the benefit to the borrower in the form of a reduction in the interest rate. This is particularly so in the case of a company with no effective liability to corporation tax or liable

to corporation tax at a low effective rate, which can forgo a tax deduction at a relatively small or no cost in favour of the benefit of reduced interest payments. The Exchequer bears the cost of the tax on the interest in the hands of the lender.

The provisions of Section 84, although originally intended as a means of preventing loss of tax revenue which could arise, for example, from the withdrawal by non-resident companies of dividends paid by their controlled Irish companies in the guise of tax deductible interest payments, later became a method of subsidising interest rates between lending institutions and corporate borrowers. Under the provisions of the Finance Act, 1984, Section 84 relief was restricted to loans made to corporate borrowers engaged in certain specified trades. In an effort to further restrict the cost to the Exchequer in terms of tax forgone, subsequent amendments by the Finance Acts in 1989, 1990 and 1991 imposed limits on the total amounts that banks could advance. In this regard stamp duty was also imposed by Section 94 of the Finance Act, 1986 on the interest on Section 84 loans. The Finance Acts 1990 and 1991 introduced an additional category of Section 84 loans which required the Industrial Development Authority (IDA) to list selected prospective Section 84 corporate borrowers for approval by the Ministers for Finance and Industry and Commerce and which set limits of £170m up to end of 1991 and an additional £250m from 1 January 1992 on the total advances made by all lenders to this category of borrower.

During 1990 my staff examined the procedures operated by the Office of the Revenue Commissioners to ensure that an effective check was being made on the validity of claims for Section 84 relief by lending institutions. Arising from this examination I suggested to the Accounting Officer that the information furnished to the Revenue Commissioners by Section 84 lenders and borrowers might be used more effectively. I considered that more use could be made of the available returns, statements and lists by selectively comparing the information submitted by lenders and borrowers with a view to detecting inconsistencies which might affect the tax liability of either of them.

While appreciating that the introduction of additional cross-checking procedures must be viewed in the light of practical and cost-benefit considerations, I also suggested that the information furnished by lenders and borrowers could be associated with information available in other State agencies and so strengthen the Commissioners' verification procedures. In this respect, I considered that the Commissioners might make use of the IDA lists of Section 84 corporate borrowers approved by the Ministers for Finance and Industry and Commerce under the provisions of the Finance Acts 1990 and 1991 in order to ensure that, where Section 84 relief was claimed by the lender, the loans were being used by qualifying borrowers only for the purpose of carrying on trades specified under the Section 84 legislation and I considered that the IDA might monitor the use of the loans for such purposes.

The Accounting Officer informed me that prior to the introduction of the self assessment system for companies in 1989, any examination of the Section 84 aspect of the returns of lending institutions included both a scrutiny of loan agreements to ensure that they came within the scope of section 84 and the seeking from the lending institutions concerned of confirmation that all the relevant conditions had been met. Under the self assessment system companies are now required to pay tax and submit a return of their profits each year. All returns are liable to be audited and taxpayers must be able to stand over information included in their returns or else become liable to pay tax underpaid together with appropriate interest and penalties.

The Accounting Officer said that the audit programme for companies commenced in 1991 and by the end of September 1991 approximately 500 audits had been initiated and 50 had been concluded. Audits may be carried out into the total affairs of a taxpayer or they may be confined to a particular aspect of a taxpayer's affairs, such as Section 84 loans. In the course of an audit, Revenue staff will use all available sources of information for the purposes of their examination, including the information already furnished to the Revenue Commissioners and the lists of IDA approved projects for Section 84 financing authorised by the Ministers for Industry and Commerce and Finance. He confirmed that the audit of the returns of borrowers and lenders, where Section 84 loans are involved, would include an examination of loan agreements to ensure that the terms of the agreements regarding loan interest claimed under Section 84 were being adhered to and evidence would be sought that the interest on a Section 84 loan would, if it were not a distribution, be a trading expense of the trade and that the loan had been applied for the purposes of the trade. He also indicated that, where the Section 84 loan aspect of either a borrower's or a lender's tax liability was being audited, specific efforts would be made to reconcile information coming to light on audit with the returns made by the lenders when paying stamp duty on the Section 84 loan interest under Section 94 of the Finance Act, 1986. The Accounting Officer assured me that all of the arrangements for dealing with Section 84 loans would be kept under regular review.

I also asked the Accounting Officers of the Departments of Finance and Industry and Commerce for any observations which they might have on the matter. The Department of Industry and Commerce has indicated that the IDA are prepared to monitor all projects included in the lists drawn up by them and to report at regular intervals to that Department whether the loans had been used for the purposes authorised by the legislation and the Revenue Commissioners are now arranging to have access to these reports as an additional source of information for verifying entitlement to Section 84 relief.

The Department of Finance has stated that it has been concerned over a number of years about Section 84 loans because of the high Exchequer cost involved and because of concerns about whether these loans were a well-targeted

and efficient means of giving an interest rate subsidy to industry. It noted that the Government had in recent Finance Acts taken steps to limit the volume and scope of these loans and that the Exchequer cost would as a consequence decrease. The Department of Finance also stated that any improvements in administrative procedures to ensure that the taxation rules applicable to these loans operate only as intended are to be welcomed and that it would continue to monitor all developments arising in regard to Section 84 loans and would keep the position under constant review in case further action is necessary to protect the interests of the Exchequer.

The Revenue Commissioners estimate the cost to the Exchequer of Section 84 relief for 1990 at £88m net of the yield from the levy under section 94 of the Finance Act, 1986. The cost in 1989 was £95m.

#### *Self Assessment — Capital Acquisitions Tax*

24. In my previous Report I referred to the introduction of a system of self assessment to capital acquisitions tax and to the fact that I had not then had an opportunity to examine the effectiveness and operation of the Revenue Commissioners' revised procedures for the assessment and collection of this tax. Section 120 of the Finance Act, 1991 provided that if outstanding gift or inheritance tax was paid on or before the 30 September 1991 statutory interest and penalty charges would not be collected. These measures were intended to afford a final opportunity to taxpayers to put their affairs in order prior to the introduction with effect from October 1991 of new enforcement measures for Capital Acquisitions Tax (CAT) in line with those already applicable to Income Tax and Corporation Tax under the self assessment systems.

Following an examination by my officers in 1990 of self assessment procedures in operation and enquiries as to the extent of and the additional tax recovered through detailed audit of returns, the Revenue Commissioners informed me that it was necessary to subject CAT self assessment returns to a level of checking which reflected the inexperience of practitioners in operating the new system. All returns therefore were subjected to an arithmetical check and screened to determine whether further information or a second opinion on the value of assets was required. Given the nature of this approach (which was applied to 13,000 returns received in the period from September 1989 to June 1991) it was not feasible to extract detailed statistics on the outcome of queries at the level of individual cases. However, with the conclusion of the amnesty and the availability of the new powers of enforcement with effect from 1 October 1991 it was intended to expand the present approach into a full programme of audits applied on a selective basis to appropriate cases and to maintain statistics both in relation to numbers of cases audited and additional tax recovered.

### *Investigation Branch Settlements*

25. Where an investigation undertaken by the Revenue Commissioners reveals that a taxpayer has failed to disclose relevant information resulting in an underpayment of tax, legal proceedings may be instituted against the taxpayer. Alternatively, the Revenue Commissioners may agree to accept from the taxpayer a sum in settlement of the tax outstanding with the addition of interest and penalty charges. The Revenue Commissioners have informed me that during 1990 investigations were completed in 188 cases, 168 of which resulted in back-duty settlements amounting to £10,196,196 (£9,702,688 in 162 cases in 1989) becoming collectible inclusive of £1,408,329 (£900,088 in 1989) in penalty and interest charges. The provisions of Section 72 of the Finance Act, 1988 (the amnesty) had a significant effect on the level of interest and penalty charges in some of the cases finalised during the year.

In previous Reports I referred to the lack of information regarding the collection and bringing to account of tax due under all settlements made to date and in my 1989 Report I stated that information on the extent to which amounts due on foot of current settlements are collected would be available from 1990 onwards.

The Revenue Commissioners have since furnished me with the following information in relation to investigations undertaken by them, settlements arising therefrom and amounts collected in 1990.

#### Part 1

#### *Settlements — 1990*

Investigations on hands at 1 January 1990		451
New Cases in 1990		<u>177</u>
		628
 <i>Investigations completed in 1990</i>		
Settlements	168	
Nil Settlements	20	
Released to Collector General for Collection	<u>Nil</u>	<u>188</u>
Investigations on hands at 31 December 1990		440

Part 2

*The distribution of 1990 Settlements under  
Tax heads is as follows*

Tax Head	No. of Items*	Amount of Settlements £
Income Tax	153	6,969,690
Corporation Tax	6	587,936
Capital Gains Tax	18	531,760
PAYE/PRSI	17	175,921
Value Added Tax	31	358,266
Levies	89	164,294
Penalties/Interest	118	<u>1,408,329</u>
		£10,196,196

\* A settlement case frequently comprises tax under a number of tax heads

Part 3

*Collection and Bringing to Account of 1990 Settlements*

Settlements reached in 1990	£10,196,196
Less Amounts Collected	<u>9,828,146</u>
	£ 368,050*

\* The balance of settlements unpaid was held in the form of post-dated cheques.

Collection of Outstanding Taxes

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

Table 1

	Certificates	
	1990	1989
On hands of Sheriffs at 1 January	<b>104,965</b>	95,201
Referred to Sheriffs during the year	<b><u>135,034</u></b>	<u>171,106</u>
	<b>239,999</b>	266,307
Returned paid	<b>43,437</b>	
Returned unaccompanied by payment	<b><u>105,478</u></b>	<u>161,342</u>
On hands of Sheriffs at 31 December	<b>91,084</b>	104,965

Table 2  
Analysis under tax heads of certificates on hands

	Number of Certificates		Value £m
	Dublin and Cork Sheriffs	All other Sheriffs	
Income tax	2,118	11,194	48.9
Corporation tax	596	794	17.3
Capital Gains tax	16	79	0.5
PAYE/PRSI	12,068	23,568	82.3
VAT	13,529	27,122	141.6
	28,327	62,757	
	91,084		£290.6m

The amount paid over to the Collector-General in 1990 by the sheriffs was £74.3m compared with £79.5m in 1989.

In previous Reports I referred to the operational guidelines issued by the Revenue Commissioners which were to be followed by sheriffs in the collection and transmission to the Collector-General of amounts collected by them through enforcement procedures. These guidelines require that when the full amount of a certificate of outstanding taxes issued under Section 485 of the Income Tax Act 1967 is collected by a sheriff in any month such amount must be transmitted to the Collector-General by the middle of the following month and where the amount was collected in instalments, the full amount should be transmitted in the month following the final payment. If the final instalment is not paid within six months, the money on hands should be paid over with the next monthly return. The guidelines also provide that the balance held by the sheriff at any one time should not exceed the total of the previous four months payments by the sheriff to the Collector-General.

A number of sheriffs' offices were visited by my staff in 1990 and in the course of an examination of the records in one it was noted that a £550,073 payover to the Collector-General in September 1990 included sums totalling £400,031 in respect of certificates paid in full between February 1990 and July 1990 which should have been remitted to the Collector-General in the month following collection but which were placed in an interest earning deposit account. Furthermore, it was noted in the course of an examination in the Collector-General's Office that the requirement that the balance held by a sheriff at any one time should not exceed the total of the previous four months payments to the Collector-General, was not adhered to by this sheriff on six occasions and by nine other sheriffs on twenty-three occasions in the course of 1990. The Collector-General's records showed that the amounts in excess held by the sheriffs ranged from £10,000 to £790,000.

In reply to my enquiry regarding the failure to comply with the operational guidelines, the Accounting Officer informed me that the Collector-General's Office was aware that the sheriff in question was not adhering to the guidelines and had brought this to his attention and was assured that the matter would be rectified. However, the Collector-General's Office was not satisfied with the extent of the improvement. The Accounting Officer stated that an examination of the August 1990 reports for the other 15 sheriffs showed that the total number of payments to the Collector-General on foot of certificates collected in full for August 1990 was 2,037 with a value of £3,426,530 of which 360 with a value of £532,883 (15%) had not been transmitted within the prescribed time limit. All sheriffs who had failed to comply with the guidelines were asked for an explanation for such failure and were advised that their action was unacceptable. The incidence of breaches of the guidelines is significantly lower in 1991 than in the previous year.

As regards the condition that the balance held by a sheriff should not exceed the total of the previous four months payments the Accounting Officer assured me that the Collector-General's Office was vigilant in pursuing excess moneys retained by sheriffs and that the excess amounts in question had been paid over.

He referred to the present system under which interest forms part of the remuneration package for sheriffs and, in this context, he informed me that the Department of Justice was in the process of improving the scale of fees and poundage payable to the sheriffs which would displace interest as a form of remuneration. Once this new package becomes effective sheriffs will no longer be permitted to retain the interest on amounts on deposit. Consequently the incentive to hold moneys beyond the limits specified in the guidelines will be removed.

As a general comment the Accounting Officer stated that sheriffs were officers of the Court and Revenue had no authority to investigate their accounting procedures. Revenue were dependent therefore on the sheriffs' reports and their control was necessarily retrospective. He said that in monitoring and trying to enforce their guidelines Revenue must strive always to achieve a delicate balance between securing adherence to their guidelines and motivating sheriffs to maximise their effectiveness.

#### **Vote 10. — Office of Public Works**

##### *Subhead F.3. — Rent, Rates, etc.*

27. The Office of Public Works is responsible for the provision of accommodation for Government Departments and to this end, where necessary, property is either acquired by and vested in the Commissioners or taken on lease by them.

In order to provide accommodation for the staff of the Revenue Commissioners, the Office of Public Works in April 1974 entered into a 34 year lease agreement

with effect from June 1973 with the owners of Teach Earlsfort in Earlsfort Terrace, Dublin at an annual rental of £140,000 subject to review under the terms of the lease after seven years, fourteen years and every five years thereafter. The rent was increased to £435,000 per annum on review in 1980 and to £476,000 in 1987. The lease also provided that the landlord be responsible for operating and maintaining the air conditioning system, with OPW paying the full cost under a service charge arrangement but having the option to carry out this work directly if it so wished.

The effects of the air conditioning system on their working conditions was the subject of complaints over a number of years by Revenue Commissioners' staff and OPW eventually took over responsibility for its operation and maintenance in August 1986. In the period 1986 to 1988 a total of £186,000 was spent by OPW on modifications to the system but staff complaints persisted and industrial action was taken. Following discussions between the Department of Finance and staff unions that Department directed on 15 September 1988 that the building be evacuated, the staff relocated and the leasehold interest in the building disposed of. The relocation of the staff of the Revenue Commissioners to other accommodation, owned or leased by OPW and made vacant by decentralisation of Civil Service staff to various locations outside Dublin and by the reduction in Civil Service numbers was completed in February 1990.

Meanwhile in February 1989, OPW had decided to employ the services of a property agent to market the leasehold interest. Seven auctioneering firms were approached and one was chosen on the basis of the firm's proposals for disposal of the leasehold interest but in October 1989, following a change in personnel in this auctioneering firm and acting on the advice of a State Valuer, OPW engaged the services of another of the auctioneering firms which had earlier submitted proposals. This second firm suggested three options, — a negotiated surrender to the landlord, assignment of the lease to a third party or the sub-letting of the building by OPW. As this latter option was considered highly unlikely to succeed and contravened the Department of Finance directive to dispose of the interest in the property, the auctioneers were directed to pursue the other two options.

As the heating, ventilation and air conditioning system had given rise to complaints from the outset OPW sought legal advice as to whether, in the event of their not being able to surrender the leasehold interest to the landlord or to assign that interest, OPW would have recourse in law against the landlord. The legal advice was that proceedings be threatened with a view to achieving a satisfactory settlement. OPW was ultimately satisfied, having regard to this advice and to the technical reports by two independent consultants and by its own engineers to the effect that the system was not inherently at fault, that this advice would be best implemented in oral negotiations with the landlord.

The auctioneers were unable to find another tenant and they therefore recommended that a settlement be negotiated with a view to obtaining the best

terms available on the surrender of the leasehold interest. OPW entered into direct negotiations with the landlord who in March 1990 agreed to accept a surrender subject to payment by OPW of £700,000 in two instalments — £525,000 in 1990 (this sum to include the quarterly rental of £119,000 due in March 1990) and the balance of £175,000 in 1991. The settlement included the forgoing by the landlord of any claim for dilapidations arising from the long term occupancy of the premises by the State. The sanction of the Minister for Finance was obtained for this arrangement in April 1990.

Legal formalities in respect of the disposal of the lease were completed on 2 May 1990 and the building was handed back to the landlord on that date. Fees and expenses paid to the auctioneers in July 1990 totalled £16,574.

### **Vote 13 — Office of the Attorney General**

#### *Intestate Estates Fund Deposit Account*

28. Estates of persons who die intestate and with no known next-of-kin are appropriated by the State and are accounted for in the Intestate Estates Fund Deposit Account which is under the control of the Minister for Finance and which is audited by me. Under Section 36 of the State Property Act, 1954 the Minister may direct that certain specified moneys standing to the credit of the Account be paid into the Exchequer. These estates are administered by the Chief State Solicitor on foot of a grant of administration by the High Court and fees in respect of this administration are met by the estates and are brought to account as appropriations-in-aid of the Vote for the Office of the Attorney General.

It was noted during the course of audit of the Deposit Account that a property in the estate of a person who had died in 1959 and which had been valued at £175,000 in 1984 had not been disposed of although a decision to do so had been taken by the Attorney General in 1987 when a lease agreement on the property expired and he had advised that the State was entitled to the market value. An annual rental of only £200 was being received on this property up to 1987 when it became vacant.

As the proceeds from the administration of this estate fall to be paid into the Exchequer I asked the Accounting Officer why there had been such a delay in finalising the matter, when it might be finalised and whether there were any other cases of a similar nature. I also sought his observations on whether the administrative arrangements in operation are adequate to ensure the timely transfer of the proceeds of the disposal of such estates to the Exchequer.

### **Vote 18 — Superannuation and Retired Allowances**

#### *Excess of Expenditure over Grant*

29. This Appropriation Account shows excess expenditure of £409,666 over the gross estimate and a surplus of Appropriations in Aid of £315,401. The net excess is therefore £94,265.

The Accounting Officer has informed me that the excess expenditure arose as a result of a significant excess on Subhead D (Additional Allowances and Gratuities in respect of Established Officers and Payments in Respect of Transferred Service) and to a lesser extent on Subheads A, B and H which were not fully offset by savings on other subheads.

He explained that the excess arose in spite of a detailed assessment of the position towards the end of the year, having taken into account the expected outlay of Departments having delegated authority to make superannuation payments. When the expenditure figures for the period to end November were received they showed that an unspent balance of £9,049,000 remained for the month of December for Subheads A to H. As the average monthly expenditure figure had been £6,139,000, with the highest single month being £7,480,000, there seemed to be a sufficient sum on hands to cover the expenditure for December. Accordingly, no transfer was sought from Vote 46 - Increases in Remuneration and Pensions, although a sum of £510,000 could have been claimed from that Vote in respect of salary increases implemented after the Estimate had been prepared.

Departments with delegated authority to award lump sums, death gratuities and marriage gratuities, charge these payments to suspense accounts and are under instructions to recoup from Subhead D on a quarterly basis. However, a number of Departments failed to do so and instead, during December 1990, claimed in respect of payments made under these headings up to 11 months previously. As a result, the total recoupment from Subhead D was significantly higher than had been provided for — expenditure in December being £1,651,000 as against £5,210,000 for the 11 months to end-November.

The Accounting Officer stated that instructions had again been issued to all the relevant Departments regarding the correct procedure for the recoupment of payments made under delegated authority and that the situation would be monitored at the end of each quarter to ensure that this instruction was being followed.

### **Vote 20. — Garda Síochána**

#### *Subhead A.1. — Salaries, Wages and Allowances*

#### *Subhead J. — Superannuation, etc.*

**30.** The statutory basis for the rates of pay and allowances paid to all ranks of the Garda Síochána is Section 12 of the Police Forces Amalgamation Act, 1925 (as adapted by Section 1 of the Garda Síochána Act, 1958). Under the provisions of the Act, the Minister for Justice may increase the rates of pay

and allowances, with the sanction of the Minister for Finance and following consultation with the Garda Representative bodies affected, by making an order under the Act which must be laid before each House of the Oireachtas.

The superannuation schemes for the Garda Síochána are provided for under Section 13 of the 1925 Act which requires that amendments to the schemes be made by statutory orders by the Minister for Justice with the sanction of the Minister for Finance and after consultation with the Garda Representative bodies. Each order under this Section, before coming into effect, must be approved by a resolution of each House of the Oireachtas.

It was noted in the course of audit that while all increases in pay and allowances have been agreed with the representative bodies and sanctioned by the Department of Finance, the statutory requirement of making Ministerial Orders to validate such increases has not been observed for any pay increases awarded since 1975 (35 occasions) nor for any allowance increases awarded since 1968 (more than 30 occasions).

It was also noted that while the Garda Pensions Order, 1981, gave statutory authority to amendments made to the Garda Pensions Schemes up to 1972, amendments since that date have not been put on a statutory basis as required by Section 13 of the 1925 Act. With a view to rectifying this position, the Department in 1987 sought the advice of the Attorney General and also consulted the Department of Finance but a Pensions Order has not yet been made.

I asked the Accounting Officer why the statutory provisions relating to Garda pay, allowances and pensions had not been complied with since 1975, 1968 and 1972 respectively and whether action was now proposed to regularise the situation in each case.

The Accounting Officer informed me that it was not known precisely why the statutory requirements had not been observed.

He stated that since 1975 all ranks of the Garda Síochána had received all general pay increases under the various National and Public Service Pay Agreements. In addition, the pay and allowances of the Surgeon and Commissioner ranks had been specially reviewed twice by the Review Body on Higher Remuneration in the Public Sector. The pay and allowances of all ranks up to Chief Superintendent had been reviewed under the Conciliation and Arbitration Scheme which provided for direct negotiation between the Representative Bodies, the Garda Commissioner and the Ministers for Justice and Finance on pay, allowances and superannuation, with negotiated increases being recorded in Agreed Reports and sent to the Department of Finance, while increases awarded following referral to arbitration were recorded in the Arbitration Board Reports presented to Dáil Éireann.

The Accounting Officer also stated that the advice of the Attorney General had been sought in September 1987 on whether it was necessary to give statutory effect to individual amendments to the Garda Superannuation Schemes which had already been implemented and some of which had since been superseded, or whether it would be appropriate to make one Order which would reflect the current position. He said that the Attorney General's advice had not yet been received.

The Accounting Officer also informed me that a further reminder had been sent and that as soon as the advice of the Attorney General was received the necessary steps would be taken to ensure that the arrangements relating to pay, allowances and superannuation in the Garda Síochána would be put on a footing consistent with that advice.

#### *Motor Taxation Suspense Account*

31. 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 either to pay a prescribed amount (an on-the-spot fine), in which case the person will not be prosecuted for the alleged offence, or if failing to make the payment, to remain liable to prosecution. In the event of failure to pay the prescribed amount a formal complaint must be made by the Parking Fines Office to the Clerk of the District Court requesting the issue of a summons, following which a summons will be served in order to institute a prosecution. If the complaint in respect of an offence is not made within six months of the date of the offence, the prosecution becomes statute-barred and no further action can be taken.

It was noted in the course of an audit of the Parking Fines Office for the Dublin Metropolitan District that, due to repair and renovation works at the District Court in Chancery Street, criminal custody cases normally heard at that location were transferred on 1 August 1990 to portion of the Four Courts at Morgan Place normally used by the Court which dealt with prosecutions arising from traffic offences under Section 103. The Court dealing with traffic offences which was therefore unable to sit did not resume until 26 November 1990 and in the interim, 8,000 cases for which summonses had been prepared but not issued and which had been listed for hearing at Morgan Place in October 1990, together with an additional 17,314 later cases for which complaints had not been made, became statute-barred.

I asked the Accounting Officer for an explanation of the failure to ensure that summonses were issued in respect of these cases and for information on what would be the likely value of the fines which might have been imposed.

The Accounting Officer informed me that when the decision was taken in July 1990 to close the District Courts in Chancery Street for urgent repairs the

confident expectation, on the basis of the advice of OPW, was that the work would be completed and that the Parking Fines Court could re-open by 1 October.

He stated that work did not proceed as planned because the funding of the project by OPW became doubtful in early August due to unforeseen difficulties and that this doubt was not removed until 30 August following much consultation with OPW and the Department of Finance.

He explained that under the computerised system for the issue of parking summonses, the application for a summons and its issue were dealt with as one transaction and, as many parking offenders tended to delay payment on foot of Section 103 notices until right up to the six month deadline, the processing of transactions was undertaken as late as possible to ensure that summonses were not applied for in cases where payment on foot of the notice had been made. He said that in this case, as the staff concerned knew that summonses could not issue due to the unavailability of courtrooms for hearing cases, summons applications had been held back with effect from 16 August 1990 with the intention that a large number of summons applications and issues would take place immediately once it became known that the Parking Fines Court was re-opening. As the Court was closed for six weeks longer than expected the computer operation for making summons applications and issues was not carried out until 9 October 1990 at which time offences in the period prior to 10 April 1990 were regarded as effectively statute barred and not proceeded with. The Accounting Officer stated that the staff concerned were now aware of the correct procedures to be followed to ensure that an incident of that type did not recur and that the loss of a court venue would not prevent the processing of applications for summonses in future.

The Accounting Officer informed me that had summonses been issued in the 25,314 cases, only 8,000 cases would have come before the Court due to an effective summons service rate at the time of around 30%. The average conviction rate of about 75% in such cases would give approximately 6,000 convictions and, with an average fine amounting to £30, he estimated that the amount of unpaid fines could have been £180,000. However, he said that certain costs relating to service of summons, court appearances by traffic wardens and Gardaí and the cost of fine collection would have to be set against that total.

The Accounting Officer also stated that the low service rate of 30% in such cases had been due to factors such as false information given by offenders and to summons servers giving a higher priority to other more serious offences but that the provisions of the Courts Act, 1991, providing for summons service by registered post, and the use of new and more effective computer systems was expected to increase this rate considerably.

## Vote 25. — Environment

### *Motor Vehicle Duties*

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

The proceeds for 1990 and 1989 were:—

	1990	1989
	£m	£m
Motor Tax and Driving Licence Fees, etc.	153.2	141.1
Fines collected by the Department of Justice	5.1*	7.3
Public Service Vehicles Fees	<u>0.2</u>	<u>0.1</u>
	<u>£158.5m</u>	<u>£148.5m</u>

\* A further £3.9m in respect of fines collected in 1990 was not paid into the Central Motor Tax Account until May 1991.

£160.4m was paid into the Exchequer leaving a balance of £1.4m compared with £3.3m at the end of the previous year. Driving Test Fees, £2.3m, are appropriated in aid of the Vote (Subhead W).

My audit of Motor Tax Revenue is limited to a test check of the transactions on the Central Motor Tax Account as I rely on the LGAs' examination for assurance that proper procedures for the assessment, collection and bringing to account of Motor Tax Revenue are being operated by the Local Authorities. I reviewed all the relevant LGAs' Reports for 1989 and the following paragraph refers to matters arising from this review.

33. In my 1986 and 1988 Reports I commented on defects in internal control in two Motor Taxation Offices (MTOs) where irregularities had occurred. The Department subsequently instructed the licensing authorities to review their procedures for processing and checking applications for licences and their accounting systems.

I noted from the relevant LGAs reports for 1989 that they had commented on the ineffectiveness of internal control in eight MTOs. The LGAs had drawn the Department's attention to missing driving licences and tax discs and had also referred to the level of and controls over dishonoured cheques. The LGAs had also commented critically on lack of compliance with Departmental procedures in post opening and office security. The Department's own inspections of MTOs,

which are carried out on an annual basis, also brought to light internal control weaknesses at some of the eight MTOs which were of a similar nature to those reported by the LGAs.

As corrective action had been taken in only four of the MTOs concerned at the date of my audit I sought the observations of the Accounting Officer.

He stated that it would not be correct to assume that the deficiencies raised by the LGAs existed in most MTOs. In many instances points raised by the LGAs were of a relatively minor nature and accordingly it was never the practice of the Department to follow up on all such matters in writing. It is the practice for LGAs to give particular attention at audit to specific matters raised in earlier reports and to the Local Authority response. However, he assured me that matters of a serious nature such as those raised by the LGAs in these instances would continue to be taken up with City/County managers.

I had also noted that the Department's annual inspections had fallen into arrears and the Accounting Officer informed me that, although the Department accepted that annual inspections of MTOs were desirable, there was no statutory or other mandatory requirement for such inspections. He pointed out that the supervisory function had been affected in recent years by staff reductions due to Government policy and the need to redeploy staff, permanently or temporarily, to other areas of the Department because of exceptional work pressures there. However, despite these staffing difficulties, twenty six MTOs had been inspected since January 1990. Additional senior staff had been assigned to the Roads Division since April 1991 and functions had been reallocated between sections with a view, inter alia, to enabling greater attention to be given to work relating to motor tax. He assured me that, with the assignment of extra staff, inspections of MTOs would be brought up to date as soon as possible. Arrangements had also been made for a general review of the position by the end of 1991 to take account of matters raised in recent audit reports and, in particular, the need for effective internal control and checking systems.

*Subhead P.—Grants to Local Authorities in relief of rates and contributions in lieu of rates on Government Property, etc.  
Sales Scheme for Local Authority dwellings*

**34.** The Rate Support Grants payable from Subhead P are provided towards financing the cost of Local Authorities' annual expenditure programmes which include the maintenance and management costs of Local Authority housing.

The sales scheme for Local Authority dwellings approved by the Government on 9 February 1988, gave all sitting tenants at 1 January 1988 the option to purchase the Local Authority houses rented by them. The scheme, for which applications ended on 31 December 1988, was introduced, inter alia, to stimulate

sales of local authority housing and to endeavour to reduce the cost of management and maintenance of such housing, which in 1986 exceeded rental income by some £24m. It provided for a basic discount of 40% off gross sale price (market value) of each dwelling; an additional 10% to apply to all tenants of pre-1960 houses; a £2,000 discount in lieu of the new house grant and a fixed interest rate loan to be available to all purchasers throughout the repayment period. Proceeds from these sales are applied for revenue and capital purposes by Local Authorities on a 40/60 ratio.

The number of houses sold under the scheme for 1988 was 4,400, with 17,541 in 1989 and 5,259 in 1990 — a total of 27,200.

It was noted that the memorandum submitted to the Government for approval of the scheme indicated that there would be immediate savings on management and maintenance costs and that, in the long run, public expenditure would also be reduced as a result of this scheme. As these savings had not been quantified at the date of audit I requested this information from the Accounting Officer. I also enquired as to the overall revenue raised by these sales to date.

*Subhead U. — Payment to Grant-in-Aid Fund for Amenity  
Projects and Recreational Facilities (Grant-in-Aid)*

35. The day-to-day administration and management of all projects financed through the amenity and recreational facilities grants scheme has been fully delegated by the Department of the Environment to Local Authorities. In November, 1987 the Government approved the substitution of National Lottery funds for voted monies to provide grants for the construction of amenity facilities.

It was noted that, in November 1985, Dublin Corporation applied to the Department of the Environment for an amenity grant for the construction of a community centre at Cherry Orchard, Dublin estimated at that time to cost £100,000 and a grant of £100,000 was approved by the Department in March, 1986. Subsequently the cost estimate was increased to £150,000 to cater for a larger centre and by May 1988 grant approvals had increased to £120,000.

It was also noted that Dublin Corporation had advised the Department in January 1990 that the City Architect had estimated that it would cost an additional £160,000 to complete the project because the building was now much larger than originally intended and extra costs had arisen from delays, inflation, vandalism, the need to complete the building by contract rather than through a FÁS scheme, and the provision of all services for the project. In February 1990 the Department approved an additional grant of £80,000 to complete the building without delay.

I asked when the centre would be completed and operational and what was the final estimated cost.

The Accounting Officer informed me that Dublin Corporation had indicated that the centre would be completed by the end of September 1991 and operational within a few weeks thereafter. He stated that the estimated cost of the building was now £448,703 but as the present building was larger and different in design to the original proposal for a community centre only, cost comparisons between the two would not be meaningful. The final costs comprised payments under the contract of £217,818; FÁS element £79,112; direct payment to the residents council (CARC) for building costs £113,901; security and repairs while building work was suspended between April 1989 and March 1991, £35,752 and other charges for services etc. £2,120. These costs would be met by amenity grants of £200,000, Corporation funding of £166,591 and FÁS payments of £79,112.

The Accounting Officer also informed me that the Department was not aware of any other project of a similar nature in which significant cost over-runs had occurred and he said that it should be noted that this project came forward as part of an ad hoc amenity grant scheme introduced by the Government in Autumn 1985; the nature and levels of grants under current amenity grant schemes are very different. He explained that the difficulty with this project arose because it was developed quickly in response to a new grants scheme. In addition, a decision was made after the initial grant was allocated in March 1986 to provide a more appropriate building at a higher cost; when the Corporation consulted CARC after the initial grant was allocated regarding the size of the centre, CARC indicated that the Corporation's original project design for a community centre was not large enough for the needs of the area. Accordingly, it was not until August 1986 that the design and lay-out involving the provision of additional floor space to provide a multi-purpose building cum sports hall was agreed with CARC.

The Accounting Officer also stated that under the Amenities/Recreational Facilities Grants Scheme, Local Authorities are responsible for the general supervision of projects to ensure that they are satisfactorily completed in accordance with the conditions of the scheme and, in the main, this system worked well. The processing of applications and the supervision of projects by Local Authorities was, in his opinion, the most appropriate means of dealing with the large volume of applications and there were no proposals to alter this feature of the scheme.

## **Vote 26. — Office of the Minister for Education**

### *Subhead A.3. — Office Machinery and Other Office Supplies*

36. In 1984, following a Government decision to transfer to the Department of Education the functions of the Commissioners of Public Works in relation to the school building programme, an inter departmental committee representative of the Department of Finance, Office of Public Works and Department of Education carried out a feasibility study which recommended the installation of

a computerised management information system for use in connection with the planning and implementation of the educational building programme. The Department decided that the opportunity should be taken to have the chosen supplier provide a replacement for the Department's existing data entry and remote batch processing equipment on which the payroll was run. In December 1985 the Department of Finance sanctioned the purchase of computer equipment and software for both systems. The total cost of equipment and software delivered in 1985 and 1986 was £371,964.

In the course of audit it was noted that the management information system acquired for the Department's building programme had never been operational and the replacement for the payroll computer equipment had been found to be unsuitable following two years of effort by the Department's staff to make the computer and associated software operate satisfactorily. In 1987 the Department had to revert to upgrading the original payroll computer equipment at an additional cost of £47,104.

It was also noted that the Department had paid annual service charges of £30,000 per annum on these unused computers.

In view of the considerable cost, including the cost of staff engaged on unproductive work, incurred on these computerised systems which in one case has not been put to any worthwhile use and in the other was found to be totally unsuitable, I asked the Accounting Officer whether the Department was satisfied with the feasibility study carried out prior to their acquisition. I also asked why the management information system was not operational some five years after it was acquired. In addition, I asked whether the Department sought to recover any of the costs of these systems from the suppliers and why annual service charges were being paid on equipment which was not in use.

The Accounting Officer informed me that the purchase of equipment for the educational building programme had been decided on and arranged at an early stage in the development of the Department's information technology strategy when mechanisms and methodologies had not evolved to the degree which obtained today. The Department was satisfied that the feasibility study carried out was satisfactory in the circumstances of the time. The system did not become fully operational to the extent planned but limited use had been and continued to be made of it. The Department's strategy to develop its overall information technology included the selection of standard hardware and software for the major databases and, as a consequence, it had become necessary to review the usefulness of the computer and software in question which did not interface easily with the standards subsequently chosen for the Department as a whole. He stated that limited progress had been made to date with this review as the Department's development capacity had been focused on other projects of a higher priority within the overall plan.

He also informed me that no feasibility study had been carried out in respect of the purchase of equipment to replace the Department's existing payroll processing hardware as the requirement in this case was to replace obsolete equipment. Performance criteria were not specified in the supply contract and it had been eventually recognised that, while the new equipment could perform the payroll processing task, it was unable to meet the rate of throughput and response times required to meet the Department's payroll processing deadlines. Following protracted meetings and correspondence with the supplier between 1986 and the end of 1987 the Department had concluded that legal proceedings would not be warranted. The Accounting Officer acknowledged that specific performance criteria should have been built into the contract governing the purchase of this equipment. Arising out of this experience, steps were being taken to ensure that all future purchases of computer equipment would be evaluated from the viewpoint of performance in advance of the signing of any contract or would be governed by contractually agreed performance criteria. He stated that all of the equipment which had been purchased was in use, albeit for minor tasks such as printing address labels. He also stated that the Department was satisfied that the payment of annual service charges was justified.

#### **Vote 28 — Second-Level and Further Education**

##### *Subhead M — Second-Level Schools — Building Grants and Capital Costs*

37. The construction costs of community schools are borne on Subhead M. The design and supervision of these projects are undertaken by consultants appointed by the Department and the projects are also monitored by the Department's Building Unit throughout the design and construction stages.

Three community schools at Birr, Rathcoole and Clane were opened between 1979 and 1983 and shortly after their opening the manager of each school reported leaks in the roofs which appear to have been due to either poor workmanship by the roofing contractors or defective materials used in construction. In 1990 major re-roofing works were carried out at the three schools at a total cost of £254,274 and additional work on the roof at Birr is expected to cost a further £118,000.

I asked whether the Department was satisfied with the supervision of work and the quality of materials used in the construction of these schools and why the Department was not aware of the defects before final payments were made on the original contracts. I also asked whether the Department had any remedy to enable it to recover the costs of re-roofing the schools and if there were any other cases where the Department incurred additional expenditure on repairs to school roofs because of defects occurring before the end of their expected useful lives.

As it was noted that all three main contractors involved in the construction of these schools ceased trading due to financial difficulties shortly after completion of the schools I inquired whether the Department was satisfied with the effectiveness of its procedures for vetting the financial standing of construction firms before awarding contracts.

The Accounting Officer informed me that the standard arrangements approved for all major school building projects, governing choice of materials and supervision of construction, were employed in the case of these schools and the Department was satisfied from its experience of the school capital building programme that these standard arrangements were satisfactory. These arrangements require, inter alia, that materials used in roofing comply with all relevant Irish, British and European standards and codes of practice and be installed in accordance with the manufacturer's instructions. They also provide for monitoring by fully qualified professional consultants. He stated that problems with roofs were commonplace for a variety of reasons in all building types, but particularly those with complex cross sections required for many institutional and commercial buildings, whether flat roofed or pitched roofed with valleys. Research and experiment is ongoing, here and abroad, to reduce the incidence of such problems but, according to the Accounting Officer, no country to date has achieved an entirely satisfactory solution or devised a material which meets disparate requirements in all cases.

Referring to the schools in question, he said that the Department had become aware of developing problems before final payments were made on foot of the contract and retention moneys had been used to meet some of the remedial costs. Other remedial work had been funded by the suppliers of the roofing materials. These remedies covered only part of the cost of the repair work and the question of whether further cost recovery should be sought through legal action was considered in each case.

He indicated that the universal experience in such cases was that establishing responsibility between designers, manufacturers, sub-contractors and main contractors was extremely difficult. In these circumstances, and having considered the technical aspects of each case, the nature of the defects and the fact that some of the parties involved had gone into liquidation, it was decided that legal proceedings to effect recovery should not be pursued. In the case of Birr Community School, because of its particular complexities, the decision was taken in the light of specific legal opinion.

While the Department was not aware of any other similar cases, difficulties were experienced in the past with felt-covered roofs which were adversely affected by extreme weather conditions. In addition, some types of roof by their nature require maintenance before the end of their useful lives.

He stated that the Department was satisfied with its vetting of construction firms for major projects which involves a two-stage process of selective tendering in accordance with Government contract procedures and the evaluation of the contractor by a financial institution on the issue of a bond. The Accounting Officer pointed out that the construction industry had a significantly higher rate of business failure than business generally and it was not unusual for medium and large firms with sound reputations to find themselves in difficulty during the various cyclical recessions which are a feature of the industry.

38. The planning section of the Department assesses the school accommodation needs for each area. Such an assessment can lead to a decision to build a new school, in which case a suitable site is acquired when available. Sites are not normally purchased until a firm decision has been taken to build a school but, in certain circumstances, particularly in developing areas, potential sites can be purchased if they become available before the long term educational needs of the area can finally be determined.

In my 1985 Report I referred to the Department's decision not to proceed with the building of a school on a site, purchased in 1979 at a cost of £210,000, at Kilnamanagh, Co. Dublin. When considering this report the Committee of Public Accounts was told by the Accounting Officer in December 1987 that the Department had decided to dispose of the site.

In the course of audit it was noted that an inspection of the site by the Department prior to making arrangements for its sale revealed that Dublin County Council had, some time previously, incorporated the site into a public park without prior consultation. The Department is awaiting a valuation of the site by the Valuation Office with a view to making proposals to Dublin County Council regarding its disposal.

It was also noted that the Department was informed in 1989 that a local developer had built ten houses on part of another site owned by the Department at Knocklyon, Co. Dublin and that waste had been spread on the remainder of the site. The Department had purchased this site in 1982 for £385,000 for the purpose of providing a community school for the area and paid a further £179,593 in fees for the design of the school. As the encroachment by the builder would have necessitated the re-location and re-design of the proposed school, the Department, in December 1990, agreed to accept £68,000 in compensation from the builder for the transfer to him of that portion of the site on which he had already built the houses. It was estimated that the cost of re-designing a school which could be accommodated on the remainder of the site would be a further £68,000 but I was informed that as the proposal to erect a new school on this site had, at the time, effectively been abandoned, it was decided that no compensation should be sought in respect of a potential additional cost which was not likely to arise. However, it was proposed to

continue to monitor the post-primary education needs of the area and not to dispose of the site in the meantime.

The Accounting Officer indicated that there were relatively few cases in which sites were being retained pending a final decision on the need for a new school and that the considerable expense of enclosing and securing these sites without buildings or other developments requiring protection would be neither necessary nor warranted. In some cases, the Department was prepared to make a site available to a Local Authority to develop, for example, playing pitches on a short term basis for amenity purposes. In such an event, the Local Authority would secure and maintain the property at its own expense while it was being used in this way.

### **Vote 29 — Third-Level and Further Education**

#### *Subhead C — Annual Grants to Vocational Education Committees in respect of the Running Costs of Regional and other Technical and Specialist Colleges*

39. Control over Regional Technical Colleges (RTCs) is exercised by the Vocational Education Committees (VECs) in whose areas they are situated.

The National Council for Educational Awards (NCEA) is the statutory body empowered to accredit courses in the third level non-university area. New third level courses proposed by RTCs should not be advertised or places offered without the prior approval of the Department and accreditation from the NCEA.

In 1979 the Department approved an allocation of teaching staff to City of Cork VEC for 1979/80 for a proposed new degree course in mechanical engineering. In June 1980 the Department notified the VEC that sanction for certain new courses including the mechanical engineering course was subject to their academic accreditation by the NCEA. At that stage, Cork RTC had already advertised a new 4 year course, commencing in September of that year leading to a Bachelor of Engineering Degree (in Mechanical Engineering) in the expectation of a positive response to the request which it was then making for NCEA accreditation. Students enrolled for the 1980/81 academic year on the basis that the course had NCEA accreditation. However in early 1983 the NCEA notified the CEO for City of Cork VEC that the course did not warrant the award of a Bachelor of Engineering Degree (in Mechanical Engineering). A Bachelor of Technology Degree was awarded instead to successful students.

In November 1983 six students who had enrolled on the course commenced legal proceedings against the City of Cork VEC on the grounds that the VEC were guilty of mis-representation, breach of warranty and breach of contract and that, as a result, the students had suffered loss or damage. A further three students later joined in these proceedings. In March 1990 the case was settled out of court at a cost of £115,000 (including the plaintiffs' costs). The VEC's

legal costs amounted to £57,098. These sums totalling £172,098 were reimbursed to the VEC by way of an additional grant paid by the Department in December 1990.

I asked why the course was offered without accreditation from the NCEA and what steps were proposed by the Department to ensure that RTCs obtain the prior accreditation of the NCEA for new courses. I also enquired as to the circumstances which led to the out of court settlement and whether the sanction of the Department of Finance had been sought for the nugatory expenditure involved.

The Accounting Officer informed me that in 1979 an urgent programme of expansion of courses in Universities and VEC Colleges to meet projected demands for qualified manpower was initiated. However, the NCEA accreditation procedures to match the identified urgent needs had not been agreed for the expanded programmes. Additionally, VEC Colleges were then at an early stage of their development, with staff and student numbers growing rapidly and experience, especially in degree programmes, was limited. At the same time there were industrial relations problems in Cork RTC which caused serious difficulties in the College and heightened the difficulty of processing course recognition applications. It was in these circumstances that Cork RTC had advertised the new course in the terms outlined.

He also stated that since 1980 the Department's approval is only given subject to courses having appropriate accreditation and that the Colleges had been informed that under no circumstances should courses be advertised or places offered without such approval. The Colleges had also been told by the NCEA that they must not advertise courses or admit students to courses in advance of NCEA accreditation.

In regard to the settlement of the legal action the Accounting Officer stated that legal opinion was that the Court would find against the VEC in the particular circumstances and that Department of Finance sanction for the nugatory expenditure was given in September 1991.

*Subhead 1.2.— An tÚdarás Um Ard Oideachas — Building Grants and Capital Costs for Universities and Colleges and Designated Institutions of Higher Education (Grant-in-Aid)*

40. Section 3 of the Higher Education Authority Act, 1971 provides, inter alia, that An tÚdarás Um Ard Oideachas — the Higher Education Authority (HEA) — established under the Act shall be responsible for assisting in the co-ordination of State investment in higher education and preparing proposals for such investment. Section 8(1) of the Act provides that any request by an institution of higher education for State subvention shall be submitted by the institution to the HEA in such manner as the HEA may require and Section

10(1) provides that the HEA shall assess amounts of State financial provision, both current and capital, which it recommends for higher education and research or for any part thereof, either in relation to current or future periods. Issues are made from Subhead I.2. of the Vote in accordance with Section 12 of the Act to meet the HEA requirements for funds needed to finance the capital development programmes of the institutions of higher education.

On 18 August 1989 Carysfort College, Blackrock together with 15 acres of land was offered to the Department of Education by its owners for a sum of £8.5m.

On 21 August 1989 the Department, at a meeting, informed the vendors, their property consultant and solicitors that it was having the sale offer examined by the Valuation Office with a view to formulating a proposal for Government. Negotiations with a view to purchase of the property by the Department of Education were discontinued on 23 August 1989 because the price, which was then stated to be not negotiable, and the time scale being allowed by the vendors for consideration of the offer were unacceptable.

On 29 August 1989 the Valuation Office stated that, in its opinion, the current open market value of the property offered and a further 5 acres of playing field was in the region of £3.8m. In arriving at this opinion the Valuation Office stated that it had taken into account the various restrictions on development on the property.

On 2 October 1989 the Department was informed by the vendors' solicitors that the price of £8.5m was negotiable on the basis of a realistic offer being made urgently. In the event no decision was taken to make an offer. I understand that the property was subsequently sold on the open market.

On 27 July 1990, the Department received £1.75m, on foot of an agreed settlement covering past State investment in the buildings.

On 29 November 1990 the authorities of University College Dublin proposed to the Minister for Education that the College should acquire 20 acres of land and the buildings of Carysfort College from its new owners for a sum of £8m, and, taking into account the costs of equipment, adaptation and other costs not related to the purchase price, the cost would be £11.7m, of which £2m would be provided by UCD. When making this proposal the College authorities indicated that they had already been offered the property for a sum of £10.5m which they considered to be excessive and that, following negotiations with the vendors' agents, they had agreed to a purchase price of £8m on 25 November 1990, subject to approval by the Minister for Education.

It was decided that a State contribution of £9.7m should be made towards the costs to UCD of the acquisition of the property and the adaptation and equipment of the premises as a Graduate School of Business. This sum was

provided by way of Supplementary Estimate passed by Dáil Éireann on 18 December 1990 and paid to the HEA on 21 December 1990 to enable it to pay a grant of that amount to University College Dublin.

I have asked the Accounting Officer whether, in approving and providing funds for the acquisition of the property by University College Dublin, the Department of Education sought to reconcile the Valuation Office current open market value of the property in August 1989 — in the region of £3.8m — with the price at which it was agreed that University College Dublin should acquire the property in November 1990 — £8m.

### **Vote 30. — Marine**

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

#### *Dingle Harbour Development*

41. I referred in paragraph 37 of my 1982 Report to a scheme of development at Howth Harbour, the cost of which was borne on the then Fisheries, (now Marine) Vote and to the fact that changes in the original plans after the work began had led to significant cost increases. I also reported that expenditure on the project was in excess of the limit authorised by the Department of Finance.

The Committee of Public Accounts was subsequently assured by the Accounting Officer that stricter controls and procedures had since been established in the Department of the Marine in relation to such public works contracts. Nevertheless, the Committee expressed grave concern at the manner in which the project had been planned and executed and the circumstances which gave rise to the very considerable cost overrun.

The Department of Finance in its response to the Committee's comments stated that it shared the Committee's concern and reiterated the Accounting Officer's assurance that since the overrun of expenditure on the Howth Harbour Development Scheme, revised arrangements had been introduced to avoid a recurrence.

The Department of Finance also issued guidelines in March 1983 on the procedures to be adopted for the control of all capital expenditure projects in the public sector.

In July 1988 the Department of the Marine proposed a scheme of development works at the existing harbour in Dingle at an estimated cost of £2 million to be financed 75% by the Department and 25% by Roinn na Gaeltachta. The development works envisaged under the proposal comprised the dredging of the main channel, dredging the harbour basin, land reclamation of 2.8 acres, a 60

metre extension to the main pier, building of a quay wall, protection of the existing pier head and the construction of a breakwater. In December 1988 the Minister for Finance sanctioned expenditure of £1.02 million on the proposed works with the exception of the quay wall, protection of the pierhead and the pier extension. The Department of the Marine sought sanction in February 1989 for expenditure of £568,000 on various additional works including the quay wall and the protection of the pierhead but excluding the main pier extension. The Minister for Finance sanctioned expenditure of £493,000 on these works in March 1989.

Expenditure on the development works had reached £1.8 million, approximately, in April 1990 against sanctioned expenditure of £1.513 million at that time and it appeared that this excess over the sanctioned expenditure was brought to the attention of the Department of the Marine by Roinn na Gaeltachta when requested by the Department of the Marine to contribute an amount which would have caused it to exceed the limit of 25% of the sanctioned expenditure which the Vote for Roinn na Gaeltachta was to bear. It appeared that failure to detect the excess expenditure was due to problems in the accounting and management information system for harbour works in the Department of the Marine.

The increased costs arose because the quay wall was constructed to more than double the original planned length at a final cost of £470,000 when only £250,000 had been sanctioned for this item; surfacing of the quay deck area at a cost of £100,000 against £50,000 sanctioned and the diversion of a stream to facilitate the works, but not provided for in the original scheme, at a cost of £100,000. The excess expenditure, which eventually amounted to £390,000, was sanctioned by the Minister for Finance in January 1991.

A year earlier, in January 1990, the Department of the Marine had put forward preliminary proposals estimated to cost £1.4m for further development works in Dingle on a contiguous but geographically distinct site immediately west of the existing harbour. These works comprised the construction of another breakwater, the provision of deeper berthage to cater for large vessels and the widening of part of the existing pier. After a general assessment of options, a hydrographic survey and site investigation, a firm proposal for expenditure of £2.3m on these further development works was put to the Department of Finance in May 1990 and it was sanctioned by that Department the following month. Still further expenditure of £220,000 being the estimated cost of the construction of a marina for recreational berthage in this new harbour area, was sanctioned by the Minister in March 1991.

Expenditure sanctioned for the overall project therefore totalled £4.5 million of which £3.364 million had been expended to 31 May 1991.

I noted that in responding to requests from the Department of the Marine for sanction for additional expenditure on the development works throughout the period 1988-1990 the Department of Finance on numerous occasions expressed concern regarding the escalation of costs from the original £2 million for specified harbour development works to £4.5 million for a significantly larger project, the exceeding of sanctioned expenditure and the inadequate control of expenditure on the project exercised by the Department of the Marine.

In the light of the escalation in the costs of the development works over the original estimate, the repeated additions to the scope of the project and the concerns of the Department of Finance and having regard to the assurances previously given to the Committee of Public Accounts and to Department of Finance guidelines on the planning, control and monitoring procedures to be followed in the execution of capital expenditure projects, I asked the Accounting Officer for his observations on the apparent inadequacies in the planning cost monitoring and management of the whole project.

The Accounting Officer stated that the works at Dingle were part of an overall development programme for strategic fishing ports, the objective of which was to provide the infrastructure to facilitate the uptake of underfished whtefish quotas off the West Coast and that the original concept for works at Dingle was for a two-phase development.

He maintained that the overall project was carefully planned and that only one significant change was made to the first phase of the development viz., the provision of an additional 75 metres to the quay wall, which the Minister for the Marine deemed desirable in the light of changes in the dredging contractor's work schedule and the geological conditions on site. This change resulted in the work being carried out more economically and safely and obviated the need for the extension to the main pier originally proposed and had implications for any subsequent project.

In regard to the second stage development, he stated that when the initial project was substantially completed, the Department was directed to examine the provision of deeper berthage for larger vessels at Dingle, funding for which had been provided in the Votes for the Marine and Roinn na Gaeltacha. Six options had been put to the Minister and the project undertaken had been selected on the basis of the hydrographic survey and the site investigation. He emphasised that the project chosen for the second stage development was physically completely distinct from any proposal initially under consideration.

The Accounting Officer also stated that marine works were difficult to plan and execute and a substantial portion of the project had been completed by direct labour, thus allowing greater flexibility in implementing the programme and ensuring that there was a minimum delay in having the works carried out in the most efficient and cost effective manner.

He also maintained that since the Department of the Marine had assumed responsibility for cost-monitoring and control procedures from OPW considerable progress had been made in this regard. For example, new sanctioning procedures for capital projects had been put in place and a comprehensive accounting system and a new financial management system which would allow improved detailed scrutiny and cost monitoring on all projects were in the process of implementation in the Department.

*Subhead E.2. — Fishery Harbour Centres Fund*

*Grants under the Fishery Harbour Centres Act, 1968*

42. Reference was made in paragraph 32 of my 1985 Report and in paragraph 26 of the Committee of Public Accounts Report of that year to delays in the collection of rents for onshore properties at Fishery Harbour Centres vested in the then Minister for Tourism, Fisheries and Forestry and now vested in the Minister for the Marine, and to problems in the letting of properties at Killybegs and Castletownbere where lease agreements had not been completed. The delay in completing lease agreements was stated at that time to be due to difficulties in connection with vesting the properties in the Minister and to delay in obtaining the State Valuer's report.

Rents from the letting of property at Fishery Harbour Centres are brought to account in the Fishery Harbour Centres Fund and in the course of my audit of the accounts of the Fund for 1987 to 1989 I noted that rent arrears outstanding on properties at Killybegs had continued to accumulate. At 31 December 1990 arrears totalling £137,175 were owed by four firms, two of which had been in occupation of properties since 1981 and 1987 without completion of lease agreements. In one of these cases the outstanding rent was £62,460 but because the agreement of the firm to rent revisions could not be secured, this amount did not take account of the upward revisions which would fall to be made in 1983 and 1986 on the basis of valuations of the property by the State Valuer.

I asked the Accounting Officer for his observations on the continued delay in completing the lease agreements and, in their absence, on the precise legal relationship that existed between the Department and the occupiers and on the steps taken to finalise the matter. I also asked what measures were being taken by the Department to collect the outstanding arrears of rent in the case of the four firms referred to.

The Accounting Officer stated that difficulties in the collection of rent for leased properties at Fishery Harbour Centres were due to disputes over rent and other matters which arose subsequent to the occupiers taking possession of the sites. Arrears of rent payable were estimated and were subject to amendment when agreement had been reached with the occupiers on the initial rent payable from the date of occupation of the sites.

He outlined a number of measures which had been taken to resolve the problems at Killybegs. These included the revision of maps and the reappraisal of site valuations. The revised maps and draft agreements were offered to the occupiers in 1988 but the rental calculated by a State Valuer was rejected as excessive by the firm with the largest rent arrears and following protracted negotiations over the years 1988 to 1990 it was agreed finally in May 1991 that the matter should be referred to arbitration.

The Accounting Officer explained that there was some difficulty in agreeing terms of reference for arbitration as the site in question had been occupied by the firm in various lots over a period of years. He assured me that the substantial volume of work in preparing for arbitration was in train.

He also stated that arbitration could be resorted to, if necessary in the case of the other three firms although it may be possible to avoid the expense of arbitration by applying rents in these cases pro-rata to the findings of the arbitrator.

As regards the precise legal relationship with the site occupants he gave the Department's opinion, in advance of any judicial ruling on the matter, that occupancy of the sites, in the present circumstances, did not confer title to the occupants and he confirmed that since his Department had been established there had been no entries on to sites at the Fishery Harbour Centres without prior agreement on terms.

### Vote 32 — Agriculture & Food

#### *Subhead A.1. — Salaries, Wages and Allowances*

43. In August 1984 the Government decided to abolish the Land Commission. Lands on hands were to be disposed of by the end of 1986 and compulsory acquisition of land was to cease. The Department of Agriculture and Food was given the responsibility of making the necessary arrangements. As the Commission was a statutory body it was necessary to provide for its abolition by way of legislation. A Bill entitled Irish Land Commission (Dissolution) Bill 1989 was introduced in the Oireachtas in March 1989 to give legal effect to the Government's decision but has not yet been enacted.

The staffing of the Land Commission when the decision to abolish it was taken was:—

Administrative	232
Inspectorate including Estate Officers	181
Legal	13
Industrial	111
Collection Branch (Administrative)	<u>51</u>
	588

The need for staff in areas in the Land Commission other than Collection Branch was expected to diminish in line with the gradual reduction in the amount of land remaining to be allotted and it was envisaged that ultimately the need for staff would disappear. The activities of Collection Branch were not affected to the same extent by the decision as the need to collect existing annuities still remained.

In 1985, a total of 91 inspectors were transferred to the Farm Classification Office to undertake the valuation of farms in connection with the introduction of a farm tax under the Farm Tax Act, 1985. Following the Government decision of early 1987 to abolish this tax, 88 of the Inspectors were restored to the payroll of the Department of Agriculture and Food on 1 July 1987 but did not take up duty in the Department until early 1988. The estimated salary costs of these officers during this period was £1 million.

In May 1987, nine estate officers were redeployed to the Department of Justice but, following legal action taken by them, had their employment in the Land Commission restored with effect from 5 January 1991.

In May 1990, the Department decided to redeploy 24 inspectors to other duties but 17 of them had not been so redeployed by the end of September 1991.

Administrative staff were largely redeployed within the Department and, following the unsuccessful efforts to relocate Land Commission technical staff, the staff complement at the beginning of 1991 comprised:

Administrative	59
Inspectorate including Estate Officers	95
Legal	10
Industrial	8
Collection Branch (Administrative)	<u>31</u>
	203

Having regard to the original intention that all land would be disposed of by the end of 1986, I sought information from the Accounting Officer on the volume of field work, administrative work and legal work uncompleted at the end of 1990 in terms of the manpower required to complete it and the timescale within which it was proposed to have it carried out. I also sought information on the extent to which the plans for redeployment of surplus staff had been realised and if plans had been drawn up to address the problem of existing and future surpluses.

The Accounting Officer provided me with the following information:—

(a) The remaining field work comprises:

- (i) the disposal of 100,000 acres of bogland in the western and midland counties which will take about 5 years,
- (ii) the completion of the remaining land division schemes which will take about 2 years,
- (iii) the carrying out of schemes involving the rearrangement of land and the division of commonages, and
- (iv) the carrying out of surveys of disadvantaged areas and inspections relating to set-aside schemes.

The manpower necessary and the timescales involved are estimated as follows:—

	1991	1992	1993	1994	1995
Senior/Grade 1 Inspectors	4	4	4	4	4
Grade II and III Inspectors	36	36	30	24	18
Mapping and Survey Staff	6	6	6	5	4

- (b) On the administrative side, the processing of the remaining land division schemes and settling title of allotted lands will take 5 or 6 years. The division responsible for this work has a staff of 31. Although most of these will be gradually redeployed within the Department there will be a need to maintain some staff in the division to deal with other blocks of work which have not been terminated.
- (c) The work of the Legal Branch has diminished since 1984. While it is anticipated that a volume of work will remain into the future, it is considered that this would not require the present complement of six legal and three administrative staff. It is proposed to transfer the legal staff, together with the work involved, to the Office of the Chief State Solicitor. Discussions to this end have taken place between the Department, the Department of Finance and the Chief State Solicitor but various matters remain to be resolved before this can take place. The three administrative staff in this branch will be redeployed within the Department.

As regards the redeployment of inspectorate staff, the Accounting Officer stated that following the decision in 1990 the Department in December 1990 initiated a redeployment scheme involving the transfer of the 24 Inspectors from areas where there was little or no work to areas where there was work. The proposed transfers caused a storm of protest from the staff and their Union and a considerable volume of political and legal representations. As a conciliatory gesture and to allow time for further discussion, the Department agreed to a postponement of those transfers which involved a change of home as well as headquarters and therefore certain inconvenience and expense. Nothing emerged from subsequent discussions with the Union but six transfers had taken place and one inspector had transferred to Teagasc, leaving 17 officers surplus to requirement not yet redeployed. However, these inspectors had been assigned

to work connected with the reclassification of disadvantaged areas and cereal set-aside scheme to an estimated total of approximately 300 man-weeks. The question of whether the proposed transfers should be reactivated or whether other more radical solutions might be necessary was being addressed in consultation with the Department of Finance.

As regards the redeployment of the Estate Officers to the Department of Justice the Accounting Officer stated that, following the settlement of the legal action, the Department of Agriculture and Food was compelled to take them back on to the payroll although there was no work for them. On principle, it was considered prudent however not to assign any duties to them, pending a final resolution of their employment position. Consultation with the Department of Finance was continuing.

Information furnished to me by the Department of Agriculture and Food indicates that, in addition to the £1m in salary costs incurred in 1987, the total amount paid in salaries to former Land Commission staff during periods when they were not engaged in productive work from May 1990 was approximately £640,000; the Department has indicated that they were fully employed in the intervening period.

44. The Farm Tax Act 1985 provided for the setting up of the Farm Classification Office for a period of five years or such longer period as might be prescribed by the Minister for Finance. The Minister for Finance was to appoint such and so many staff as he would determine.

As stated in the previous paragraph, 91 Land Commission Inspectors were transferred to that Office in 1985 and either retained their existing grades or were appointed on an acting basis to grades higher than they enjoyed in the Land Commission. In May 1987, following a Government decision, the Office was abolished and 88 of the officers had their employment in the Office terminated and following their restoration to the payroll of the Department of Agriculture in their promoted grades with effect from 1 July 1987, they were subsequently reappointed to their former grades in the Land Commission with effect from 15 January 1988. Two other officers who had in the meantime been promoted on an acting basis within the Land Commission to fill consequential vacancies arising from the transfers were reverted to their former grades.

In January 1988, 63 officers who had suffered downgrading took a High Court action, by way of Judicial Review seeking, inter alia, to have the decision to terminate their appointments at the higher grades in the Farm Classification Office reversed, and seeking an injunction to restrain the Government from treating them for the purpose of the payment of salary or other conditions of service as being employed on a lower grade than they enjoyed at the Farm Classification Office. The Court held in April 1988 that the officers had no legal right to be continued in the higher grades on a permanent basis or to be

appointed to an established position in that grade and that therefore the decision to revert them to their former grades had been lawful.

However, the Court also held that the officers were entitled to compensation for the frustration or breach of legitimate expectations which the Court held they were entitled to have. The compensation was to be computed by taking the loss in salary suffered between the date of the termination of their employment at the higher grades and 25 August 1990, (i.e. the end of the period for which the Farm Classification Office was to remain in existence in the absence of legislation to terminate it earlier) or the date upon which the relevant provisions of the Farm Tax Act, 1985, would be repealed by an Act of the Oireachtas.

Despite the cost implications to the State of not doing so, the relevant provisions of the Farm Tax Act were not repealed and damages were therefore assessed up to 25 August 1990. The agreed amount was £329,095 which included £17,602 negotiated interest from April 1988 up to August 1990 and this amount was paid in October 1990 to 61 officers. (Two officers did not receive compensation as they opted instead for early retirement.) A further £4,000 was paid in May 1991 in respect of interest for the period August to October 1990.

#### *Subhead C.2. — Bovine Tuberculosis and Brucellosis Eradication*

45. ERAD, an executive office headed by a National Director is responsible for the administration of the bovine tuberculosis and brucellosis eradication programme. All expenditure arising from the exercise of its functions by ERAD is charged directly to Subhead C.2. of the Vote. In addition, salaries of professional, technical and administrative departmental staff engaged on the programme, office overheads and laboratory expenses are charged to the relevant Vote subheads. The net cost of the disease eradication programme, amounted to £487.5m at 31 December 1990 and is summarised as follows:—

	1990	1989	Total to 31/12/90
<i>Gross Cost</i>	£m	£m	£m
Grants for Reactors	19.9	16.1	253.0
Fees to Veterinary Surgeons	19.1	14.5	172.7
Other (Travel and Subsistence, Tuberculin, Tags, Equipment, etc.)	7.6	5.0	80.2
Salaries, Laboratory Expenses and Overheads, etc. (estimated)	<u>16.5</u>	<u>16.0</u>	<u>184.5</u>
Total	63.1	51.6	690.4

	1990	1989	Total to 31/12/90
<i>Receipts</i>	£m	£m	£m
Sale of reactors for slaughter up to August 1976*	—	—	51.9
Contributions by Farmers under the Bovine Disease (Levies) Act, 1979	27.0	21.5	138.8
EC contributions to Cost of Schemes	—	—	12.2
Total	27.0	21.5	202.9
<i>Net Cost</i>	£36.1m	£30.1m	£487.5m

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

*Subhead L.1. — On Farm Investment*

*Subhead M.17. — Receipts from EC for On Farm Investment*

46. A number of schemes operated by the Department to aid on-farm investment and which are funded from this subhead provide for grant aiding investment by farmers in buildings, land improvements, machinery and pollution control facilities. The Department recovers from the EC a proportion of the grants paid, the amount recoverable being dependent on the nature of the on-farm expenditure incurred and the location of the farm. In 1990 a sum of £8m was received from the EC in respect of grants totalling £12.3m paid by the Department.

Departmental farm inspectors visit farms to verify grant claims and, since 1983, farmers have been required to pay to the Department a fee to defray part of the costs of these inspections. It had been the practice of the Department to deduct the farm visit fee from the grant payable in each case. Although paying a net grant to the farmer the Department had, up to 1985, been claiming and receiving from the EC recoupment based on the gross grants payable. In 1985 the EC indicated that it would continue to refund to the Department an amount based on its gross outlay on grants only if the Department paid the gross grants to farmers and received from farmers direct payments in respect of the fees for farm inspection visits. Following this the Department changed the basis of claiming EC recoupment by relating the claim to its net outlay only and continued to adopt this practice up to 1990.

I asked the Accounting Officer why the Department did not adopt the alternative practice suggested by the EC which would have allowed EC recoupment to

continue on a gross basis and which would have yielded an additional £648,000 to the Exchequer in the years 1985 to 1990.

He informed me that the suggestion by the EC that the beneficiary be asked to pay separately for the farm visits was fully examined but it was decided not to pursue it mainly because it was considered that the administrative costs of collecting separately from farmers would be greater than the loss incurred by claiming reimbursement from the EC on the net amount rather than the gross amount of grants paid. The rate of EC reimbursement at the time was low, being of the order of 38%.

He also referred to two other reasons:—

- Due to the suspension of the Farm Modernisation Scheme in 1983 the attitude of the farming community towards being asked to make a direct payment to the Department was not very favourable at the time.
- It would have added to the already heavy workload on staff in the local offices of the Department. Apart from that, local staff also objected to handling money on the grounds that it did not fall within their normal range of duties.

As to whether prior Department of Finance sanction was sought and obtained in view of the loss to the Exchequer which the decision entailed, he informed me that it was not brought to the attention of the Department of Finance as it was considered that this was a matter that fell within the competence of his Department. The Department of Finance however had been apprised of the method of collecting the visit fees by deducting them from the grants.

With regard to the decision in 1990 to claim reimbursement from the EC on the basis of gross rather than of net outlay, the Accounting Officer informed me that the EC rates of reimbursement had been significantly increased from 1989 and that, in the light of this, it was decided that the loss incurred through claiming on the net amount rather than on the gross amount could no longer be justified, and that in the climate that prevailed then — where the public were conditioned to charges for a wide range of State Services — farmers had no choice but to accept the new system.

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

*Subhead L.5 — Market Intervention losses by deficiency, accident, etc.*

*Subhead M. — Appropriations in Aid*

47. The Member States of the European Community administer the Common Agricultural Policy (CAP) in accordance with Community Regulations which require each Member State to set up an Intervention Agency for this purpose. Under Statutory Instrument No. 24 of 1973, the Minister for Agriculture and

Food is the Irish Intervention Agency and is therefore responsible for administering all market regulation and production support measures provided for under the CAP. Expenditure on these measures is met by the Guarantee Section of the European Agricultural Guidance and Guarantee Fund (FEOGA). FEOGA transactions are separate from the Vote transactions shown in the Appropriation Account but are, in all respects, subject to the same accounting and internal control procedures as departmental expenditure.

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

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

The total borrowings outstanding at 31 December 1990 in respect of FEOGA guarantee expenditure and intervention buying was £580.2m.

Each year a final claim is made by the Intervention Agency on FEOGA setting out all transactions for the year. This claim is subject to audit by the EC and, should amounts claimed from FEOGA be disallowed, they are made good from Subhead L.5. of the Vote. Any disallowed amounts subsequently recovered are brought to account as Appropriations in Aid.

The following schedules summarise FEOGA transactions in 1990:—

Schedule 1 — FEOGA Guarantee Payments and Receipts

Payments:—	£m	£m
(a) Aids for private storage and animal feed, compensation for withdrawal of produce, production aids, other subsidies and premiums .....	370.0	
(b) Subsidies on trade with Third Countries i.e. export refunds .....	238.5	
(c) Subsidies on Intra Community trade, including Monetary Compensatory Amounts .....	19.6	
(d) Recoupment to the Vote for Agriculture and Food of		
(i) Incidental expenses of intervention buying .....	35.9	
(ii) Financial charges for intervention and FEOGA guarantee borrowings .....	37.6	
(e) Losses on intervention sales.....	80.4	
(f) Depreciation on intervention stocks.....	552.9	
(g) Special dairy schemes.....	42.6	1,377.5
Receipts:—		
Adjustments on clearance of Accounts by EC.....	6.7	
Dairy Co-Responsibility Levy and Superlevy .....	10.5	
Cereals Co-Responsibility Levy .....	8.6	15.8
Net Payments .....		£1,351.7m

Schedule 2 — Intervention Activity

	Tonnes Beef	Tonnes Cereals	Tonnes Dairy Products
Stocks at 1 January 1990	59,706*	Nil	3,046
Purchases	162,929	78,582	177,489
Sales	62,664	Nil	5,373
Stocks at 31 December 1990	159,971	78,582	175,162
Value of Stocks at 31 December 1990	£m 199.5	£m 4.4	£m 118.6
Total		£322.5m	

\* This figure differs from that in the 1989 schedule due to retrospective adjustments made since then.

Schedule 3

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

	L.4. £m	M £m
Storage, Transport, Handling and Freezing:—		
Butter and Skim Milk Powder .....	5.3	3.7
Beef.....	12.2	9.9
Cereals.....	0.1	0.1
Beef Deboning Allowances.....	17.4	22.2
Financial Charges for Intervention and FEOGA Guarantee borrowings.....	<u>28.6</u>	<u>37.4</u>
	<u>£63.6m</u>	<u>£73.3m(c)</u>

Notes:

- (a) The receipts and expenditure figures are not directly comparable because of the time lag in recoupment.
- (b) At 31 December 1990 the total expenditure met by the Department exceeded the amount received from FEOGA by £141.2m. The corresponding figure at 31 December 1989 was £150.9m.
- (c) Includes an adjustment of £0.2m in favour of FEOGA in clearing the 1988 accounts.

Schedule 4

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

	£
Beef	1,500,348 (a)
Milk Products	99,496
Sheepmeat	35,853
	<u>£1,635,697</u>

- (a) As mentioned in paragraph 54 of my 1987 Report, export refunds totalling £3.5m claimed in respect of the export of live cattle were withheld by the Department following a customs investigation into suspected irregularities by two exporting companies. The companies sued the Department for recovery of the withheld amounts and in April 1990 settlement was reached whereby the Department agreed to pay the companies £1.3m in full and final settlement of their claims. This amount was paid in 1990 and charged to Subhead L.5. The EC has since agreed to reimburse this £1.3m to the Department.

**Vote 34 — Industry and Commerce**

*Subhead R. — Science and Technology Development Programme*

48. The Science and Technology Development Programme which was initiated in 1987 comprises four main elements viz. programmes in advanced technology, higher education/industry linkages, technology services to industry and regional infrastructure development. While the Department meets the full

Exchequer cost of the Programme and is ultimately responsible for their overall control and implementation, Eolas, in conjunction with a number of third-level educational institutions and other bodies, organise the day-to-day activities of the Programme which attracts EC Structural Fund aid at a rate of 75%. The total cost of equipment purchased under the Programme up to the end of 1990 was £14 million.

In the course of audit, it was noted that, whereas the equipment purchased remained the property of the Department, effective procedures were not in place to provide for stocktaking or regular checks by the Department to reconcile such purchases to the inventories submitted to the Department from the third level educational institutions and other bodies where the equipment is located. I asked the Accounting Officer how, in the absence of such procedures, he satisfied himself that the Department's assets were secure and were being used for the purposes for which they were provided.

He informed me that in the course of 1989 and 1990 the staff resources of the Office of Science and Technology in the Department were deployed mainly in planning and bringing the individual programmes into operation so as to derive maximum benefit from EC funds. He referred specifically to the framework in which the programmes in advanced technologies, which account for half of the science and technology expenditure, operate. These programmes are run by Directors, who oversee work being carried out by researchers in a number of centres located in Universities. Each programme is managed by a Board, representative mainly of industry and education. The programmes are at various stages of operation; some are advanced in their work, some are just beginning, while others are still being set up.

The Accounting Officer also informed me that during 1991 Eolas and the Office of Science and Technology had begun a review of the financial reporting and accounting procedures based on the experience of the programmes in operation. He stated that the review would result in, among other things, the establishment and maintenance of a fixed asset register and provide for periodic physical stocktaking of fixed asset items and reconciliation with financial records and the valuation and quantification of stocks.

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

49. I referred in my 1986 Report to a Government decision to phase out the operations of Ceimici Teoranta which had been established under the Industrial Alcohol Act, 1938 to manufacture and sell industrial alcohol. The Government also decided that the arrangements for the phasing out of the company should be such as would ensure the payment of all creditors in full. Accordingly, in August 1985, at the request of the board of the company, the Minister for Industry and Commerce, with the consent of the Minister for

Finance, undertook that sufficient funds would be provided from the Exchequer to the company to enable it to pay off all its legally enforceable obligations.

On 30 July 1986, at an extraordinary general meeting, it was decided that the company should be voluntarily wound up and a liquidator was appointed. Advance payments of £1.1m were made from this Vote to the liquidator in 1986 and a further £0.35m in 1987 towards liquidation costs of which £0.11m has since been repaid by the liquidator to the Vote. The liquidation was finalised in August 1991.

In consideration of the balance of moneys (£0.16m) in the company's pension funds being surrendered to the State, the Minister for Industry and Commerce indemnified the trustees of the funds against any claim in respect of superannuation entitlement. The moneys were remitted by the liquidator in September 1990.

The overall State financing of the company can therefore be summarised as follows:

	£m	£m
Purchase of shares .....	4.965	
Payments towards closure costs.....	<u>1.450</u>	
		6.415
<i>Less: Payments to the Exchequer in respect of:</i>		
Dividends	0.324	
Pension Funds	0.162	
Refunds	<u>0.110</u>	<u>0.596</u>
		£5.819m

### Vote 35 — Tourism and Transport

#### *Subhead B.1. — Bórd Fáilte Eireann — Grants under Section 2 of the Tourist Traffic Act, 1961 (Grant-in-Aid)*

50. The rules for the issue of grants-in-aid provide, inter alia, that an Accounting Officer must satisfy himself that the accounting system and organisational arrangements of the grantee are adequate to ensure the proper administration of the funds issued from the grant-in-aid provision.

In January 1990, the Government decided that an amount of £1m be specifically allocated to meet the cost of setting up and operating an Irish pavilion at EXPO 90 in Osaka, Japan. This amount was provided from voted moneys by increasing from £20.5m to £21.5m the grant-in-aid provided under this subhead for Bórd Fáilte Eireann (BFE) in 1990. BFE has accounted for expenditure of the £1m on the EXPO 90 project in its 1990 accounts which are audited by me.

It was noted in the course of audit that all payments by BFE relating to EXPO 90 out of the funds allocated were made at the direction of the formally appointed Irish Commissioner General, an official of the Department of the Taoiseach, at EXPO 90 in Osaka. Payments were made in accordance with the Government's decision that the total funding of £1m be routed through Subhead B.1. under arrangements subsequently outlined by the Department of Tourism and Transport to BFE.

These payments included:

- £248,000 in respect of the design and construction of a garden which was the main feature of the pavilion;
- £110,000 as a contribution towards the loss incurred by Aer Rianta on the operation of a shop in the pavilion;
- £85,000, approximately, on travel costs;
- £310,000 transferred via the Department of Foreign Affairs to a bank account in Tokyo to meet on-the-spot expenses, in particular staff costs;
- £40,000 into a horticultural scholarship fund and
- £20,000 to the Department of An Taoiseach, which was lodged in an Irish bank account, to meet residual claims.

In view of the Accounting Officer's responsibilities in relation to grants-in-aid, I sought his observations on the adequacy and appropriateness of the arrangements made in relation to the disbursement of these funds.

The Accounting Officer informed me that the project was managed by the Department of the Taoiseach in conjunction with the Irish Embassy in Tokyo and that funds were disbursed by BFE in accordance with specific written requests from the Department of the Taoiseach and were paid out in accordance with their instructions. A full record of drawdown had been maintained in BFE and the Department of the Taoiseach had confirmed that a complete set of invoices in respect of expenditure was kept by that Department and the Irish Embassy in Tokyo, as appropriate. He stated that, having regard to the logistics involved in handling a multifaceted project of this nature, at such a remote location, the arrangements put in place by the Department of the Taoiseach and BFE for the disbursement of these funds were designed to ensure that both the need for timely payments and for swift response to the many interests directly involved at the Osaka site were adequately met.

He also stated that his Department was satisfied that arrangements put in place by the Department of the Taoiseach and BFE ensured that payments were duly authorised and that expenditure was for the purpose for which it was intended.

As to the appropriateness of these arrangements, the Accounting Officer was of the view that it would be more appropriate that the Department managing a project of this nature and authorising the expenditure involved should also be the Department responsible for accounting for the expenditure. He felt that

where moneys for a project are voted for a State Agency, then that Agency should be responsible for authorising, as well as accounting for, the expenditure of such moneys.

*Subhead E. — Financial Assistance (Grant and Loan) towards the provision of a ferry service between Cork and Swansea*

*Subhead F. — Appropriations-in-Aid. Repayment of loan in respect of Cork/Swansea ferry service*

51. Swansea Cork Ferries Limited (SCF) was established as a private limited company in 1986 for the purpose of operating a ferry service between Swansea and Cork. SCF is financed by a combination of share capital and shareholders loans. It has also received Government grants and loans.

Up to 31 December 1990 SCF had received sums totalling £1.3m from this Vote, including £500,000 in 1990, for the provision of share capital and to meet trading deficits. In addition an interest-free loan of £500,000 issued to the company in March 1990 from this Vote and was repaid to the Department in December 1990. A further interest-free loan of £500,000 issued to the company in January 1991.

#### **Vote 41. — Social Welfare**

##### *Administrative Budget*

52. The Minister for Finance in his 1989 Budget Statement announced that he was proposing fundamental changes in the procedures followed by his department for exercising financial control over the funds provided to meet the administrative and running costs of departments, the aim being to find the right balance between, on the one hand, ensuring that expenditure does not begin to creep upwards and, on the other, allowing greater delegation of responsibility to, and encouraging greater cost consciousness on the part of Departments and Managers. To facilitate this process the Minister said that he was examining the possibility of fixing administrative budgets on a three-year cycle at a level which would involve a real reduction in funding each year because of greater efficiency but which would allow greater managerial flexibility within those budgets. This new arrangement was to be put into effect through a system of Delegated Administrative Budgets.

A Delegated Administrative Budget is an arrangement in which the Minister for Finance and the Minister responsible for a line Department enter into a formal agreement (usually for a three year period) which:

- (1) commits the Minister for Finance to support an agreed level of overall expenditure on administrative costs of the line Department for a three year period subject to Government and Dail approval of the Vote in question.

- (2) commits the Minister responsible for the line Department to keeping administration costs within the agreed amounts for the period in question.
- (3) defines the administrative subheads involved.
- (4) gives delegated Finance sanction for a wide range of expenditure within well defined limits and subject to clear conditions; and
- (5) authorises virement between specified administrative subheads subject to stated limits.

The Minister for Finance and the Minister for Social Welfare agreed that arrangements, set out in a contract, would apply from 1 July 1990 to administrative expenses of the Department of Social Welfare (DSW).

The key objectives laid down in the agreement are

- (a) to bring about a real reduction in the cost of running DSW over the period 1990-1992.
- (b) to improve efficiency and effectiveness in DSW through
  - (i) delegating greater authority from the Minister for Finance to the Minister for Social Welfare in relation to administrative expenditure and related matters and
  - (ii) encouraging and facilitating the delegation of greater authority to line managers in the DSW in relation to administrative expenditure.

The operation of the Agreement is overseen by a Monitoring Group comprising of officials from the Departments of Social Welfare and Finance. This group is responsible for the resolution of problems arising in the operation of the agreement, assessing the scope for further delegation of authority, assessing the impact of the agreement on departmental activities, and varying budgetary allocations in certain circumstances.

The agreement fixes the basic allocations for each of the three years covered by the agreement, the allocations for the second and third year being lower, in real terms, than the preceding year. Provision is also made for adjustments in allocations in the following circumstances:

- (a) where the volume of activity is increased by Government decision and the Government agrees that a specific increase in allocation is necessary;
- (b) where unit cost increases arise which are outside the control of the Minister for Social Welfare; in the case of increases resulting from decisions of the Minister for Finance — e.g. pay increases — these will be automatically allowed and in other cases, the allocations may be increased to the extent agreed by the Monitoring Group.
- (c) where other factors outside the control of the Minister for Social Welfare impact on agreed allocations — e.g. changes in the Live Register — the Monitoring Group may recommend alterations in the agreed allocations.

- (d) where a scheme or programme is cancelled, reductions in allocations, which will be considered by the Monitoring Group will be sought.

The areas of expenditure covered by the agreement are;

Subhead

- A.1. Salaries, wages and allowances
- A.2. Consultancy services
- B.1. Travelling and incidental expenses
- B.2. Office machinery and other office supplies
- B.3. Office premises expenses
- C. Postal and telecommunications services
- D.1. Payments for Agency Services

The overall three year allocation is arrived at by determining the budget for the first year and using this as a base from which to deduct agreed savings to arrive at the allocation for the second year with this in turn becoming the base for calculating the third year's allocation. These allocations are subject to later adjustment for allowable increases and savings carried forward.

Year	Budget without agreed reductions £m	Base £m	Less agreed cuts £m	Basic allocation £m
1990	90.10	—	—	90.10
1991	90.10	90.10	1.35(1.5%)	88.75
1992	90.10	88.75	1.78(2%)	<u>86.97</u>
			Total	<u>265.82</u>

The basic allocation for 1990 was adjusted by £1.177m for allowed increases, mainly pay, to give a total budget of £91.277m. The outturn for 1990 was £88.669m giving net savings of £2.608m. The estimate for 1991 of £95.561m includes allowed increases of £4.811m and £2m of the 1990 net savings.

The agreement provides that existing government accounting principles and practices will continue to apply except that

- (a) within prescribed limits, savings on one administrative subhead can be used to meet an excess on another such subhead without the approval of the Minister for Finance.
- (b) savings within a limit of £5m can be carried over from one year to another with the sanction of the Minister for Finance.

*Amalgamation of the Social Insurance, Occupational Injuries and Redundancy  
and Employers Insolvency Funds*

53. The Social Insurance Fund (SIF), funded by employee and employer PRSI contributions and annual payments from the Vote for Social Welfare, was established under the Social Welfare Act, 1952 to provide benefits and pensions for insured workers and their dependants.

The Occupational Injuries Fund (OIF), funded by contributions from employers, was established under the Social Welfare (Occupational Injuries) Act, 1965 to provide benefits to insured persons and their dependants where the insured person suffers injury at, or contracts a disease arising from his/her work.

The Redundancy and Employers Insolvency Fund (REIF), funded by employers, was established under the Redundancy Payments Act, 1967 as amended by the Protection of Employees (Employers' Insolvency) Act, 1984. The Fund provided for the refund to employers of portion of their statutory redundancy payments to employees and also provided for payments to employees in the event of default by employers in honouring their obligations to pay redundancy, certain pension contributions and other entitlements of employees.

The Social Welfare Act, 1990 provided for the dissolution of the OIF and REIF with effect from 1 May, 1990, and for the transfer of all moneys and investments standing to the credit of these Funds to the SIF and provided for all payments which had hitherto been met from the dissolved Funds to be met in future from the enlarged SIF. Arising out of these arrangements the subvention to the SIF provided for in the Vote in 1990 was less than it would normally have been by an amount of £52m, viz., the estimated total of balances expected to be available on the dissolution of the OIF and the REIF. The actual sums finally transferred to the SIF totalled £58m — £21.07m from the OIF and £36.93m from the REIF thereby reducing the Vote subvention required by the SIF in 1990 by that amount.

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

*Subhead H — Unemployment Assistance*

*Subhead J — Social Assistance and other Allowances*

*Subhead L — Miscellaneous Grants*

54. In paragraph 53 of my previous Report I referred to the use by my staff of data extraction software developed for audit purposes to carry out an examination of the data relating to some categories of pensions held on the Department's computer masterfile.

In the current year a broadly comparable exercise was carried out on the masterfiles of certain categories of benefits/allowances administered from the

Pensions Service Office in Sligo and on the disability benefit masterfile. In this instance, in addition to examining prima facie anomalies in the data, cross-checks were carried out to ensure that no more than one Social Welfare payment was being made to any individual for the same period — the Social Welfare (Overlapping Benefits) Regulations 1953 to 1990 provide that, with certain exceptions, only one Social Welfare benefit/assistance should be in payment to an individual at any one time.

As the exercise brought to light cases which indicated the likelihood that duplicate and overlapping payments as well as payments to those who had no entitlement were being made, I asked the Accounting Officer to establish whether overpayments had occurred and if so to quantify such overpayments with a view to recovery action. I also asked the extent to which the errors detected by the audit were indicative of weaknesses in the system of control and what measures were proposed to rectify any such weaknesses. In relation to the specific cases identified the Accounting Officer informed me that:—

- (a) In 20 disability benefit related cases there had been duplicate or overlapping payments to claimants resulting in overpayments to a total value of £71,270. The errors were attributable to continued reliance on manual procedures pending the full development of the Central Records System. In the interim additional new procedures had been introduced to check for overlapping claims and the importance of strict adherence to these procedures had been emphasised to all relevant staff.
- (b) There were 32 cases currently in payment where there was no entitlement to deserted or prisoner's wife's payments. The total overpayments in these 32 cases amounted to £116,269. There were also another 31 similar cases relating to previous periods which resulted in overpayments of £77,900.

In the majority, if not all, of overpayment cases identified, those involved would have had to rely on some other form of social welfare support such as unemployment assistance or supplementary welfare allowance if they had not been receiving a deserted or prisoner's wife's payment. If this factor is taken into account the Department has estimated that the net overexpenditure involved would be £38,970.

The overpayments were attributable to clerical errors arising from the fact that the pensions computer system had no age-related processing facility. Pending its provision a number of measures were being taken to minimise the risk of similar errors in future including regular scanning of the data on computer files along the lines of the audit scan.

As a general observation the Accounting Officer informed me that the Department was drawing up plans to further redevelop its central records system and other core systems with a view to maximising the control potential

in data that is, or could be, available to the main computer application systems. He explained that during the development cycle there would be ongoing elimination of errors and weaknesses of the type highlighted by the audit. These were essentially inherited from the old manual system and from the traditional and more segmented approach which had to be applied in clerical systems. Many of the weaknesses originated before the practice of using the RSI number as the standard DSW reference was adopted. This was being introduced into all the databases as resources and circumstances permitted.

#### *Overpayments of Social Insurance and Social Assistance*

55. I have been furnished with the following information regarding overpayments and recovery of Social Insurance and Social Assistance in 1990.

Scheme	Overpayments	Sums	Sums withheld
	Recorded for Recovery	Recovered in Cash	from Current Entitlements
	£	£	£
Disability Benefit	* 2,466,781	111,254	259,870
Maternity Allowance	19,276	669	1,020
Unemployment Benefit	* 960,825	70,218	272,982
Old Age (Contributory) Pension	140,951	26,537	13,936
Widow's (Contributory) Pension	84,237	2,499	10,351
Invalidity Pension	* 856,471	7,781	59,580
Retirement Pension	123,080	8,652	10,880
Disablement Pension	37,843	1,880	8,929
Injury Benefit	28,322	1,795	3,664
Deserted Wife's Benefit	194,339	542	5,776
Pay Related Benefit	138,809	14,282	27,808
Insolvency	980	1,230	0
Unemployability Supplement	55,099	20	5,580
Redundancy	<u>0</u>	<u>487</u>	<u>0</u>
	£5,107,013	£247,846	£680,376

\* The following table gives details of the main reasons for the larger amounts of Social Insurance overpayments in 1990.

	No. of Cases	£	£
<b>Disability Benefit — Fraud Cases</b>			
Working and claiming	562	734,742	
Other	<u>193</u>	<u>95,031</u>	
	755		829,773
<b>Disability Benefit — Non Fraud Cases</b>			
Paid beyond entitlement	2,222	308,797	
Paid at incorrect rate	479	402,668	
Not qualified/entitled	150	131,282	
Not a dependant	438	277,876	
Contribution conditions not satisfied	125	262,829	
In receipt of other benefit/assistance	185	200,843	
Paid in duplicate	496	42,243	
Other	<u>121</u>	<u>10,470</u>	
	4,216		<u>1,637,008</u>
<b>TOTAL Disability Benefit Overpayments</b>			<u><b>2,466,781</b></u>
<b>Unemployment Benefit — Fraud Cases</b>			
Not unemployed	1,670	438,032	
Not a dependant	140	110,050	
Other	<u>476</u>	<u>64,923</u>	
	2,286		613,005
<b>Unemployment Benefit — Non Fraud Cases</b>			
Paid beyond entitlement	648	66,507	
Paid at incorrect rate	841	90,732	
Not qualified/entitled	617	65,109	
Not a dependant	402	65,203	
Contribution conditions not satisfied	38	41,447	
Other	<u>149</u>	<u>18,822</u>	
	2,695		<u>347,820</u>
<b>TOTAL Unemployment Benefit Overpayments</b>			<u><b>960,825</b></u>

**Invalidity Pension — Fraud Cases**

Working and claiming	15	154,491	
Not a dependant	32	85,830	
Not entitled	206	490,144	
Other	12	2,464	
	265		732,929

**Invalidity Pension — Non Fraud Cases**

Not qualified/entitled	125	120,021	
Other	22	3,521	
	147		123,542

**TOTAL Invalidity Pension Overpayments** 856,471

*Overpayments of Social Insurance in 1990**Cumulative Position at 31 December, 1990***Social Insurance Fund**

Overpayments not disposed of at 1 January, 1990 20,030,639

**Occupational Injuries Fund**

Overpayments not disposed of at 1 May, 1990 106,384

**Redundancy & Employers Insolvency Fund**

Overpayments not disposed of at 1 May, 1990 30,804

20,157,827

Overpayments recorded for recovery in 1990 5,107,013

*Less:*

Overpayments recorded in prior years cancelled in  
1990 81,293 5,025,720

25,133,547

*Less:*

Sums recovered in cash 247,846

Sums withheld from current entitlements 680,376

Amounts written off as irrecoverable 11,952,392 12,880,614

Overpayments not disposed of at 31 December,  
1990 12,312,933

Ninety-six individuals were prosecuted for irregularly obtaining or attempting to obtain benefits and convictions were secured in 91 cases. Of the £5,107,013 recorded for recovery in 1990 the Department attributed £2,509,445 to fraud or suspected fraud by claimants.

Schemes	Overpayments Recorded for Recovery £	Sums Recovered in Cash £	Sums withheld from Current Entitlements £
Old Age and Blind Pensions (Non Contributory)	*1,676,068	780,131	68,616
Child Benefit	239,932	18,773	88,441
Unemployment Assistance	*2,325,096	71,091	385,278
Pre-retirement Allowance	3,607	802	485
Widow's and Orphan's Pensions (Non Contributory)	61,628	2,419	52,023
Widower's Allowance	2,250	0	0
Unmarried Mothers' Allowance	*1,240,475	26,585	127,956
Deserted Wives' Allowance	246,197	1,258	7,322
Prisoners' Wives' Allowance	53,920	107	17,023
Single Woman's Allowance	1,135	80	504
Family Income Supplement	56,090	5,150	32,673
Free Electricity	0	141	647
Fuel Allowance	1,135	100	822
Rent Allowance	2,510	0	344
Special Equal Treatment	10,140	1,173	3,833
	<u>5,920,183</u>	<u>907,810</u>	<u>785,967</u>

\* The following table gives details of the main reasons for the larger amounts of Social Assistance over payments recorded in 1990.

	No. of Cases	£	£
<b>Old Age and Blind Pensions — Fraud Cases</b>			
Means not disclosed	251	1,533,142	
Other	22	55,897	
	273		1,589,039
<b>Old Age and Blind Pensions — Non Fraud Cases</b>			
	539		87,129
<b>TOTAL Old Age and Blind Pensions Overpayments</b>			
			<u>1,676,068</u>
<b>Unemployment Assistance — Fraud Cases</b>			
Not unemployed	1,621	600,245	
Not capable of or available for work	232	83,253	
Not a dependant	189	295,895	
Not entitled	175	404,809	
Means not disclosed	133	338,740	
Other	123	33,160	
	2,473		1,756,102
<b>Unemployment Assistance — Non Fraud Cases</b>			
Not qualified/entitled	646	203,064	
Not a dependant	597	133,221	
Paid at incorrect rate	536	88,843	
Other	1,079	143,866	
	2,858		568,994
<b>TOTAL Unemployment Assistance Overpayments</b>			
			<u>2,325,096</u>
<b>Unmarried Mothers' Allowance — Fraud Cases</b>			
Payment after marriage	155	555,121	
Cohabitation	25	124,551	
Not entitled	244	321,678	
Other	60	161,815	
	484		1,163,165
<b>Unmarried Mothers' Allowance — Non Fraud Cases</b>			
	87		77,310
<b>TOTAL Unmarried Mothers' Allowance Overpayments</b>			
			<u>1,240,475</u>

## *Overpayments of Social Assistance in 1990*

### *Cumulative Position at 31 December 1990*

	£	£
Overpayments not disposed of at 1 January, 1990		14,691,805
Overpayments recorded for recovery in 1990	5,920,183	
<i>Less:</i>		
Overpayments recorded in prior years cancelled in 1990	<u>139,385</u>	<u>5,780,798</u>
		20,472,603
<i>Less:</i>		
Sums recovered in cash	907,810	
Sums withheld from current entitlements	785,967	
Amounts written off as irrecoverable	<u>4,150,388</u>	<u>5,844,165</u>
Overpayments not disposed of at 31 December, 1990		<u>14,628,438</u>

113 individuals were prosecuted for irregularly obtaining or attempting to obtain assistance and convictions were secured in 108 cases. Of the £5,920,183 recorded for recovery in 1990 the Department attributed £4,931,824 to fraud or suspected fraud by claimants.

### *Aged Analysis of Overpayments*

Year of recording of Overpayments	Amount Unrecovered		Total
	Social Insurance £	Social Assistance £	
1990	4,732,798	4,824,205	9,557,003
1989	3,005,642	4,332,926	7,338,568
1988	3,598,542	4,348,132	7,946,674
1987	418,008	539,648	957,656
1986	241,466	268,124	509,590
Pre 1986	<u>316,477</u>	<u>315,403</u>	<u>631,880</u>
	<u>12,312,933</u>	<u>14,628,438</u>	<u>26,941,371</u>

### *Accounting Treatment of Overpayments*

The Department of Finance has sanctioned a number of changes in the method of accounting for overpayments by the Department of Social Welfare. The main effects of these changes are:—

1. *Social Assistance paid from the Vote for Social Welfare*

Hitherto overpayments recorded in a year subsequent to their occurrence remained as charges on the Appropriation Account for the year in which the overpayments occurred but those recorded in the year in which they occurred were treated as suspense items pending recovery and not included in the charge to the Vote. From 1990 onwards all overpayments are included as a charge to the relevant subhead in the Appropriation Account. As a result of this change an amount of £2,223,062 (as noted in the Appropriation Account) has been charged to the relevant subheads of the Vote in 1990 representing accumulated unrecovered amounts in suspense. Henceforth recoveries will be treated as follows:—

- (a) Recoveries by cash or by withholding against Social Insurance Fund payments will be treated as Appropriations in Aid.
- (b) Recoveries by withholding against payments from the Vote will be netted against the charge to the Vote.

2. *Social Insurance paid from the Social Insurance Fund*

There is no change in the way overpayments of benefit from the Social Insurance Fund are accounted for. They will be charged against the Fund in the year in which they occur and recoveries will be treated as income of the Fund in the year in which they are recovered.

3. *Write-offs*

As in the past, all overpayments from the Vote or the Social Insurance Fund will be recorded and pursued. However, where no recoveries have been made by the end of the third year after the year in which the overpayment was recorded or where three years have elapsed since the last recovery, the amounts outstanding will be written off. As all such amounts will have already been charged in the accounts of the years in which they occurred this write-off will not involve any additional charge. The amount shown as a write-off under the Social Insurance Fund in the tables, £11,952,392, represents pre-1987 overpayments on which there was no recovery activity.

56. In some cases the overpayments recorded for recovery as shown in the previous paragraph were significantly higher than the amount recorded in 1989. I asked the Accounting Officer for information as to the underlying reasons for the increases in these cases and I also asked for details of the numbers and amounts of overpayments detected by any special reviews of entitlement carried out by the Department. The Accounting Officer in reply to my inquiry outlined some of the more general factors contributing to year to year fluctuations in the level of overpayments. These include underlying increases or decreases in the level of expenditure on a particular scheme, improvements in procedures to ensure that all overpayments are recorded in the Accounts Branch and special

reviews of claims within certain schemes, including sectoral reviews of high risk areas, which may result in a diminution of overpayments detected in other areas.

In regard to the specific reviews undertaken by the Department the Accounting Officer furnished me with the following information:—

#### *Invalidity Pension*

In 1990 a major review of all claims where an Adult Dependant Allowance was in payment was carried out. A total of 1,920 cases were examined and a total of 207 cases of overpayment were detected with a value of £529,000 which accounts for the major element of the increase over 1989. These cases involved payment in respect of spouses who could no longer be considered dependent due to earnings in their own right.

#### *Disability Benefit*

In recent years considerable resources have been put into the control aspects of administering the disability benefit scheme and staff have become proficient at identifying cases where error or possible fraud have occurred. In addition to the normal control measures in day to day operation during 1990, sectoral reviews covering the Transport Industry, Local Authorities, Health Boards and the Construction Industry were carried out. These resulted in 118 overpayment cases with a total value of £200,394. Sectoral reviews are continuing in 1991 and have yielded further overpayments.

#### *Unmarried Mothers' Allowance*

A number of special fraud control measures for the UMA schemes had been introduced in 1988. These specially-targeted controls were continued in 1989, 1990 and 1991. The bulk of the overpayments recorded in both of the years 1989 (£1,057,410) and 1990 (£1,240,475) were identified through these measures. The allowance was terminated in 391 cases in 1990. The main reasons for termination were:- concealed marriage (44%), undeclared means (24%), not resident in the State (12%), cohabitation (10%) and other reasons (10%). Overpayments were recorded against the persons concerned in every case. In 21 cases exemplary prosecutions for criminal offences under the Social Welfare Acts were completed in 1990. In all but one case a conviction resulted.

The detection of the 391 UMA claims terminated resulted from extensive manual examination of claims then in payment. Although the level of detected fraud in the schemes is very low in relation to the number of beneficiaries, the success of the special control measures to date justifies continued effort and resources. The Department is particularly anxious to automate access to the General Registrar's Office (GRO) records of marriages (as well as births and deaths) because, at present, all investigation of possible concealed marriage has to be done manually by checking micro-filmed GRO records against the Department's computer claimant records. Initial discussions have been held with

the Department of Health to consider the best option for automating access to up-to-date marriage records.

## Vote 42. — Health

### *Local Government Auditors' Reports on the Accounts of Health Boards*

57. In paragraph 56 of my previous Report I referred to arrangements which had been made to furnish to the Committee of Public Accounts the detailed reports made to the Department of Health by the Local Government Auditors (LGAs) following their audit of the Health Boards. At the time of my previous report the Local Government Auditor's report on his audit of the Midland Health Board for the years 1987 and 1988 had been supplied to the Committee. Up to the date of this report the following additional LGA reports had been supplied.

<b>Health Board</b>	<b>Years audited</b>
North-Western	1987–1988
Eastern	1988
North-Eastern	1988
Southern	1988
South-Eastern	1988
Mid-Western	1987–1988
Western	1987–1988

These Reports are also made available to me and I rely on them for assurance that moneys issued from the Vote to the Health Boards have been used for the purposes for which they were issued. The LGAs drew attention to the following:—

#### *Deficits on non-capital expenditure*

The Minister for Health sets a limit to the amount of non-capital expenditure which may be incurred by each Health Board and provision for the payment of grants to Health Boards to meet the major portion of this expenditure is made in the Vote for Health. Payments on account are made to Health Boards throughout the year from Subheads G.1 and G.2 to meet expenditure incurred and any balance of approved expenditure not reimbursed to the Health Boards at the end of the year falls to be included in the Vote provision under Subhead G.5 of the following year. Expenditure approved in respect of 1990 and previous years but not reimbursed on 31 December 1990 was £48.6m.

If Health Boards incur expenditure in excess of approved limits the Minister may retrospectively sanction additional grants and these will also fall to be included in a later years estimate. In a number of LGAs' reports on the accounts of Health Boards for 1988 reference was made to the fact that Health

Boards had, over a number of years, incurred non-capital expenditure in excess of allocations. The accumulated excesses for all Health Boards totalled £44.3 million at the end of 1988 with a further £5.6 million, approximately, to be added in respect of 1989.

In 1991 the Minister for Health with the sanction of the Minister for Finance approved the levels of expenditure incurred in those years.

#### *Capital Deficits*

Capital expenditure by the Health Boards must be approved by the Department of Health and the major source of funding for such expenditure is the Health Vote. Expenditure by Health Boards in excess of approved amounts was noted by the LGAs in their reports on the accounts of the Midland, Mid-Western, Southern and Western Health Boards with particular reference to cases where balances of capital expenditure have remained unapproved for a number of years.

#### *Hospital Charges*

Charges were introduced in 1987 for in-patient and out-patient treatment in hospitals, except for those with medical cards, those in receipt of maternity services and other patients in certain defined circumstances. The auditors of the Midland, Eastern, North-Eastern, Southern, and Western Health Boards expressed dissatisfaction with the effectiveness of Health Board procedures for issuing bills and collecting amounts due for patient charges and note that some of the charges raised are unlikely to be collected.

#### *Supplementary Welfare Allowances*

Supplementary Welfare Allowances are paid by the Health Boards in the first instance. Up to 31 December 1985, Local Authorities were responsible for refunding a portion of the cost to the Health Boards. Following a Government decision, the cost has been borne entirely on the Vote for Social Welfare from 1986 onwards. However, arrears of Local Authority contributions due up to 1986 remain outstanding. The balance at 31 December, 1988 was £6.3m.

#### *Arrears of Health Contributions, Income Levy and Youth Employment Levy*

Prior to 6 April 1984, Health Boards were responsible for the collection of Health Contributions, Income Levy and Youth Employment Levy from farmers. From that date the Collector-General of Revenue became responsible for collecting these charges, though Health Boards retained responsibility for collecting amounts due up to 6 April, 1984. The Minister for Finance agreed that any amounts collected by the Health Boards in respect of Health Contribution arrears could be retained by them and used to fund their services. This was conditional on the concurrent collection by the boards to the greatest extent possible of arrears of Youth Employment Levy and Income Levy and transmission of amounts collected to the Department of Labour and the Revenue Commissioners respectively. In their reports on the accounts of the

Midland, Mid-Western, South-Eastern and Western Health Boards the LGAs noted that, at 31 December 1988, a total of £7.04m in respect of Health Contributions, Income Levy and Youth Employment Levy due from farmers was still outstanding. This comprised £3.37m Health Contributions, £1.29m Income Levy and £2.38m Youth Employment Levy.

#### *Southern Health Board*

The set-off of fees payable against amounts due for the rent of consulting rooms by doctors had proved inadequate and very large debts had accumulated which were the subject of negotiations between the parties.

#### *South-Eastern Health Board*

- (i) Income review of medical card holders which is a fundamental control had not been carried out since 1985 in 1,024 cases.
- (ii) The LGA expressed concern, as he had in previous reports, that the levels of review of means and medical condition of those in receipt of Disabled Person's Maintenance Allowance were not adequate in certain counties.
- (iii) Using readily available data the LGA compared costs in hospitals administered by the Health Board. This comparison revealed large variances in the cost of provisions and medicines and also in the costs per in-patient day; for example, the cost of provisions per in-patient day in the dearest acute hospital was 71% greater than in the cheapest and the cost of medicines per in-patient day in the dearest geriatric hospital almost  $2\frac{1}{2}$  times that in the cheapest. While acknowledging the difficulties in making valid comparisons due to the differing accounting practices, he expressed some concern that the figures should vary so widely between hospitals carrying out, by and large, similar functions. In addition he stated that there was a need for detailed classification of expenditure so that more accurate performance indicators could be devised.

#### *Western Health Board*

Apart from limited test checks by internal audit, the absence of adequate stocktaking procedures in hospitals renders the exercise as carried out practically meaningless because of a failure to compare the results against the stock records. The LGA recommended that a system of continuous stocktaking be introduced.

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

15th October, 1991

**Part 2**

**PROJECT AUDIT REPORTS**

	Page
Department of Education:	
Special Schools .....	88
Department of Agriculture and Food:	
Meat Inspection Service .....	101
Department of Defence:	
Use of L.E. Eithne and Fishery Patrol Helicopters .....	117
Department of Social Welfare:	
Long-term sickness benefit recipients — Profile and trends.....	133
Internal Audit in Central Government .....	151

## DEPARTMENT OF EDUCATION SPECIAL SCHOOLS

### 1.

#### Background

- 1.1 Reformatory and industrial schools date from the middle of the 19th century. They were set up on the initiative of private philanthropists to provide for the custodial care of youthful offenders and neglected children. The relationship with the State was established in a series of Acts from 1858 onwards which were consolidated and amended by the Childrens Act 1908, which still provides the basic legal framework and gives the Minister for Education a statutory obligation to provide places for young offenders. In general, reformatories provided for the detention of youthful offenders who had been convicted of offences punishable by imprisonment if committed by an adult and industrial schools accommodated neglected children. Though statutorily still in existence, this distinction in practice has not been so clearcut in recent years as all these institutions which are now collectively designated as special schools operate to a large degree as places of detention for young offenders.
- 1.2 In 1984, responsibility for child care services in certain institutions, which were then referred to as residential homes but which were certified as industrial schools under the 1908 Act, was transferred to the Department of Health. The Department of Education retained the responsibility for:
  - (1) Finglas Children's Centre, comprising two units, St Laurence's and St Michael's
  - (2) Scoil Ard Mhuire, Lusk
  - (3) St Joseph's Special School, Clonmel
  - (4) Trinity House, Oberstown, Lusk
  - (5) Girls' Remand and Assessment Centre at Cuan Mhuire, Whitehall
- 1.3 Scoil Ard Mhuire, Lusk, which operated as an open reformatory school, was closed in 1985. In March 1990, the Cuan Mhuire institution vacated the leased premises which it was occupying at Whitehall and transferred to State owned premises at Oberstown, Lusk, with the same staff and Board of Management.
- 1.4 Trinity House and Scoil Árd Mhuire, prior to its closure, shared the same site at Oberstown. This is now shared by Trinity House, a new purpose-built complex opened in 1983 as a secure reformatory school, and the Girls' Assessment Centre which is occupying part of the old Scoil Ard Mhuire.
- 1.5 Responsibility for children in care/young offenders is currently shared between the Departments of Education, Justice, and Health as

follows:—

*Department of Education:* Responsible for providing places for young offenders committed by the Courts under the Childrens Act 1908 and for children up to 16 years of age placed in care in centres for young offenders by the Health Boards.

*Department of Justice:* Responsible for the operation of the Courts Probation and Welfare Service and for the consequential remand procedure for children who cannot be accommodated in special schools. It also has a custodial responsibility for boys over 15 years of age who are convicted and deemed by the Courts as not suitable for special school detention.

*Department of Health:* Responsible with the Health Boards for placing children in care under the Health Acts in various care areas including special schools.

## 2.

### Role of the Schools

2.1 All four schools function as custodial and education centres. The two units of the Finglas Children's Centre and St Joseph's Special School Clonmel are run by religious orders while the other two schools are operated by Boards of Management appointed by the Minister for Education. Up to 1980 the Department of Education contributed to the running costs of the two schools operated by religious orders by way of a capitation grant per child but from 1981 an annual grant is paid by the Department to meet their full running expenses.

2.2 The role of each school can be summarised as follows: —

(i) *Finglas Children's Centre* comprises St Michael's Remand and Assessment Centre (certified as a place of detention) and St Laurence's Special School (certified as an industrial school).

(a) *St Michael's*

Provides accommodation for up to 20 boys who are committed by the Courts or are referred by the Health Boards to allow assessment to be carried out to determine whether they should be placed in detention or in other areas of care.

(b) *St Laurence's*

Provides accommodation for up to 55 boys in the age group 12–15 for a period of one year following assessment at St. Michael's, or directly on referral by the Health Boards in a small number of cases.

(ii) *St Joseph's Special School, Clonmel* is a certified industrial school with accommodation for up to 78 boys. This school specialises in providing long term residential care with boys remaining in residence for periods of up to four years. The boys are committed

between the ages of 9 and 12 years inclusive through the Courts following assessment at St Michael's or may be referred directly by the Health Boards.

- (iii) *Trinity House School* is certified as a reformatory school (the only one in the State) and provides secure accommodation for up to 30 (28 long stay plus 2 remands) seriously disturbed young male offenders. All boys are committed to the school directly by the Courts or indirectly following assessment at St. Michael's and are under 16 years of age on admission. Boys may be detained in the school up to the age of 18.
- (iv) *Oberstown Girls' Centre* is a remand and assessment unit with accommodation for up to 8 girls aged between 12 and 17. It is certified by the Minister for Justice as a place of detention and is the only residential institution operated by the Department of Education for young female offenders. Girls are normally remanded for a three week assessment period following committal through the Courts or referral from Health Boards.

### 3.

#### Staffing of the Schools

Each school employs a number of staff of various grades to carry out the programme of the centre in a controlled environment — management staff, teachers, child care workers, clerical, domestic, maintenance and security staff. The number of authorised staff is as follows:

Grade	Trinity House School, Lusk	Finglas Children's Centre	St Joseph's Clonmel	Oberstown Girls' Centre
Director.....	1	1	1	1
Deputy Director.....	1	2	1	—
Head of Care.....	1	2	1	—
Team Leader/ Senior .....	3	7	—	1
Child Care Worker/Houseparent..	29	20	26	8
Duty Officer/ Night Supervisor.....	13	6	2	2
Night Security Officer.....	2	—	—	—
Administration/ Nursing Staff.....	4	9	4	1
Maintenance Staff.....	3	2	5	—
Domestic Staff .....	11	24	15	1
Instructors.....	3	1	1	—
Teachers .....	6	12	10	4(Part-time)
<b>Total</b>	<b>77</b>	<b>86</b>	<b>66</b>	<b>18</b>

#### 4. General Funding

The amount provided from the Vote for First Level Education (£4.9m in 1990) is expended on meeting the running costs of these special schools. The Department of Education issues an advance to the schools every month to cover their running costs and the schools are responsible for making all payments in connection with the running of the service with the exception of the salaries of Director, Deputy Director and teachers which are paid directly by the Department. The schools also receive fixed weekly amounts from the Health Boards in respect of children placed in care under the Health Acts and from Local Authorities for children committed by the Courts or remanded by the Courts for assessment. Capital expenditure at the schools of £0.7m was also met by the Department in 1990.

#### 5. Running Costs of the Schools

The following table summarises the running costs in 1990 of these schools when allowance is made for income received from the Health Boards and Local Authorities.

School	Pay £m	Non Pay £m	Income £m	Cost to Dept £m
Finglas Childrens Centre	1.17	0.25	0.16	1.26
St. Joseph's Clonmel	0.83	0.46	0.17	1.12
Trinity House Lusk	1.28	0.33	0.10	1.51
Oberstown Girls' Centre	0.29	0.07	0.03	0.33
	3.57	1.11	0.46	4.22
Teachers Pay				<u>0.7</u>
				£4.92m

#### 6. Audit Objectives

- 6.1 The objective of the audit was to assess whether the management of the available facilities and resources ensured that
- the facilities were being used to their full potential
  - detainees were being accommodated in the particular institution which had been determined as appropriate to their needs
  - the facilities were being managed cost-effectively,

and that the Department of Education was carrying out its overseeing responsibility in a way that contributed positively to the attainment of the foregoing objectives.

- 6.2 The audit did not attempt to gauge the effectiveness of the system in terms of its success or otherwise in rehabilitating detainees as this is

not an issue which can be appropriately addressed solely from an audit perspective and in any event would be outside the competence of the C & AG's staff.

- 6.3 The procedures for referral of children to special schools by Health Boards did not form part of the audit.

## 7. **Operational Considerations**

### 7.1 *St Laurences, Finglas*

This institution is fully operational only during the three traditional school terms because it is regarded by the management as an educational establishment rather than as a detention centre. It is the policy of school management to allow as many boys as possible vacate the premises during school holidays at the end of each academic term and on weekend leave throughout the school term. Some remain in residential care at weekends and during school holidays but these would be a very small group of high risk children who require constant supervision. Additionally the failure to return from weekend leave or the committing of an offence while on weekend leave normally results in the forfeiture of some future weekend breaks.

### 7.2 *St. Michael's*

See Section 8 below.

### 7.3 *St Joseph's, Clonmel*

This institution has a more restrictive release policy than St Laurence's. Boys are released to their homes once a month, for part of the summer break and for the full Easter and Christmas breaks.

The admissions unit in St Joseph's accepts a maximum of nine boys at any one time and keeps them in this unit for six months. Consequently, a maximum of 18 boys can be admitted to St Joseph's in any year. The school has a capacity of 78 places but until February 1991 it was regarded by the school management as having an effective maximum of 55, as one unit was not in operation due to perceived staff shortages by management. The number of boys discharged each year tends to equate to the number admitted. The admissions policy would appear to work against the possibility of the school operating to its maximum capacity of 78 even with the opening of the additional unit.

### 7.4 *Trinity House*

This institution operates as a round the clock 365 days a year detention centre. It is generally at full capacity and often those assigned there by the Courts cannot be accommodated.

The Department of Justice in discussions felt that the closure of Scoil Árd Mhuire by the Department of Education in 1985 led to the

situation where there is now no open reformatory school and Trinity House may therefore be accommodating some boys who could be in open setting, while others cannot be accommodated and are released even though convicted by the Courts.

#### 7.5 *Oberstown Girls' Centre*

This institution operates only as a remand and assessment centre. It operates at full capacity and provides a full assessment service all year round. There is severe pressure on places evidenced by the fact that in the first quarter of 1991 ten girls referred by the Courts could not be accepted because of the lack of space.

#### 7.6 *Recent Developments*

Scoil Ard Mhuire, Lusk was reopened in September 1991 with the ultimate aim of providing accommodation for 36 boys and temporary accommodation for eight girls. To date, eighteen extra places have been provided. It is intended to eventually transfer the Girls' Remand and Assessment Centre from this location to new accommodation in the Finglas Children's Centre. It is also intended generally to reduce the number of places available to Health Boards. While the additional accommodation being provided through these measures should help to relieve the accommodation problems encountered so far there would seem to be a danger that this in itself would not ensure an efficient and satisfactory level of service unless fundamental issues regarding the management and utilisation of the resources presently available are addressed.

### 8. **Assessment and Placement**

8.1 St. Michael's Assessment Centre, Finglas, is managed by the same order as St. Laurence's and its operation as an assessment centre is a key element in the system of assigning boys to the appropriate institution. However, unlike the girls assessment unit at Oberstown, St. Michael's only provides an assessment service for 33 weeks of the year as, like St. Laurence's, the assessment unit is closed for the duration of the school summer holidays and for breaks at Christmas and Easter. Consequently the throughput of the unit is, at best, somewhat less than two-thirds of its full potential and this may be partly the reason why both its associated unit St. Laurences and St. Josephs, Clonmel, whose intake largely arises from referrals from St. Michaels are not being utilised to their full capacity. Furthermore, during these periods of closure of St. Michael's the Courts are restricted in the range of options available to them for dealing with young offenders.

If the assessment potential of St. Michael's were being fully utilised it might well be that

- the involuntary release of young offenders by the Courts would arise less frequently;
- some of those detained in other institutions where a shortage of accommodation exists might be found to be suitable for admission to institutions where places are unoccupied;
- other forms of rehabilitation might be availed of with a consequent improvement in the overall accommodation position.

8.2 In 1990 referrals from St. Michael's accounted for 29 of St Laurence's intake and for 11 of St Joseph's. An analysis of occupancy at both institutions in 1990 showed: —

*St Laurence's:*

For 6 months of the year	operated at 25% capacity
For 2½ months of the year	operated at between 25% and 75% capacity
For 3½ months of the year	operated above 75% capacity but was never at full capacity

*St Joseph's Clonmel:*

The school records for Clonmel register the number of boys under its responsibility and not the actual number being accommodated at any one time. Based on these records the school was operating at 50% – 60% capacity (based on a capacity of 78) for most of the year.

8.3 The low occupancy rates at St. Laurence's and St. Joseph's are not solely attributable to the operational policy of St. Michael's. Another significant factor is the admissions policy at both these institutions themselves. They are both certified as industrial schools under the 1908 Childrens Act. Section 52 of that Act allows the managers of these schools to decline to receive any youthful offender proposed to be sent to them in pursuance of the Act. Accordingly, the managers have absolute discretion in determining their admissions policy and have no statutory obligation to admit any particular boy irrespective of the source from which referred. Refusals to accept boys can and do happen.

8.4 This issue of unqualified discretion to provide or not provide places also arises in regard to the admissions policy at St. Michael's, which, as well as providing an assessment service, also caters for youthful offenders remanded by the Courts. In 1990 St. Michael's operated as a remand and assessment centre

- for eight months at 50% capacity or less
  - for three months at between 50% and 75% capacity
  - for one month at 75% capacity.
- (Capacity was somewhat restricted during September/December 1990 because of renovations).

An unusual feature regarding admission to St. Michael's is that court officials on occasions adopt the practice of reserving places in advance in St Michael's for boys who are expected to be later remanded. This can also contribute to places being left vacant.

In the first quarter of 1991 some 20 remand cases were not accepted at St. Michael's and there was no choice but to release the offenders pending further court hearings. The Department of Justice in discussion stated that it reckoned that 60 such cases arise each year.

8.5 In 1990 a total of 137 boys were assessed at St Michael's and a further 7 were detained for a month but not assessed. They fell into the following age groups —

Under 13	34
13	34
14	40
15	36

In the light of this age profile of young offenders the admissions policy of St. Laurence's and St. Joseph's poses a particular problem. St Laurence's restricts entry to boys under 16 who have been committed for a period of 1 year residential care and St Joseph's restricts entry to boys under 13 who have been assigned for long term residential care. It appears therefore that this discretionary admissions policy ignores the need to provide places for boys aged between 13 and 15 years who are seen as needing residential care for more than one year. These boys may therefore have to be released or perhaps referred to a community based programme even though it is recognised by all the State agencies involved that this is not the correct course of action. The Department states, however, that this has not come to attention as a serious issue. The Department's view is that, in general, boys over 13 years of age who require longer term care tend to be more difficult and therefore more appropriately provided for in Trinity House or in the newly-opened senior centre for boys at Oberstown.

Of the 137 boys assessed in St Michael's in 1990

- 29 were assigned to St Laurence's
- 11 were assigned to St Joseph's
- 2 were assigned to Trinity House

The remainder were assigned as follows —

Other Residential Care .....	13
Hostels.....	19
On-going supervision .....	24
Probation.....	26
Warrenstown House.....	4
Mental Handicap Services .....	1
Group Home.....	2
Talbot Day Centre.....	1
Work Training course.....	1
Return to foster family.....	1
Incomplete assessments.....	3
	<u>95</u>

**9. Differing views on the role of the Residential Care Services**

9.1 There appears to be conflicting perceptions about the role that St Laurence's and St Joseph's should be playing in the provision of residential care. The Department of Education takes the view that St Laurence's in particular should be providing a full-time service to meet the needs of troubled and troublesome children and that the State has provided adequate staffing and funding towards that end. The Department contends that it is wasteful to place children in St Laurence's on the basis of meeting a need only for educational care as this constitutes a misuse of a residential centre. The Department feels that children deemed to require residential care should receive the maximum professional service while those who do not should be recommended for other less expensive and less intensive care services.

The Department also feels that a committal period of one year to St. Laurence's is a short time in which to try to rehabilitate the children and that the full period should be used towards this end. However, the Department acknowledges that a certain number of weekend and other breaks are desirable as part of the rehabilitation process because it considers that rehabilitation involves maintaining contact with home and that an annual (52 week) regime at the school is not appropriate. It therefore considers that provision should be made for weekend and holiday leave in appropriate cases. It recognises that this would require the assessment services at St. Michael's unit to be available throughout the year. The Department is reviewing the existing practice with the management of the Centre.

Furthermore, the Department is not fully in agreement with the discretionary admissions policy operated by the two schools, although it agrees that in a number of cases the schools are justified in refusing

entry to certain boys on the grounds that the care available in the school may not be suitable and that their admission could be detrimental both to themselves and to those already in the school.

9.2 The reconciliation of these differences is essential if a coherent policy on child care is to be efficiently implemented and adequate value obtained for the State's investment in the institutions providing the service. The position at present appears to be that while the State has paid the capital cost of providing places in these institutions and meets their on-going running expenses, no State agency plays a definitive role in their day-to-day operations nor in regulating admissions, even if this means that some places remain unoccupied and the institutions effectively close for certain periods at their own discretion.

## 10. Department's Role

10.1 Up to 1981 the State contributed to the running costs of the schools by way of a capitation grant for each boy in residence. Since then the State has paid the full running costs of the schools by way of an annual grant from the Department of Education.

10.2 It would be reasonable to suggest that the changeover to full financing by the State in 1981 should have led to greater involvement by the Department in the management and control of the schools but this has not been the case. Specifically the Department did not:—

- (a) Ensure that as full a service as the available resources were capable of providing was being provided; the schools were being funded on the basis that such a service would be provided.
- (b) Take steps to ensure the introduction of procedures for the efficient running of the schools.
- (c) Regulate the schools or have an effective input into their admission and management policies. At the Finglas Children's Centre, the Board of Management on which the Departments of Education and Justice are represented acts only in an advisory capacity while, in contrast, Trinity House Board of Management has executive powers. At St Joseph's there is no Board of Management as the religious order was unwilling to agree to the Department's request to have a Board of Management appointed when the new funding arrangements were introduced in 1981.
- (d) Establish a coherent policy on manning levels in the schools and consider the impact on school staffing of the public service embargo on recruitment. Indeed, the Department itself broke the public service embargo on some occasions by approving new

- posts in the schools and on other occasions by retrospectively sanctioning appointments already made by the schools.
- (e) Operate a budgetary system which would ensure that the annual financial needs of the schools were being properly assessed.
  - (f) Monitor the schools' finances on an ongoing and regular basis. The absence of monitoring may have been a contributory factor to the scale of the Supplementary Estimate needed in 1990 to cover expenditure overruns by the schools.
  - (g) Ensure that adequate financial details were being provided in the monthly school returns. The returns submitted to the Department give a detailed breakdown of non-pay costs but the information provided in relation to pay costs (approximately 70% of total costs) is totally inadequate e.g. additional costs relating to weekend duties and for relief work involving the engagement of temporary staff are not revealed in the returns.
  - (h) Finalise the execution of a Deed of Trust for St Joseph's although it is aware since 1978 that such a deed is essential since the State has invested some £5 million in buildings and facilities. (The land at Clonmel is owned by the religious order).
  - (i) Carry out regular audits of systems and procedures in the schools.

10.3 Following reports of shortcomings in the running of the Finglas Children's Centre, an audit was carried out by departmental staff in 1988. The audit revealed serious internal control weaknesses. The audit findings were accepted by senior management in the Department and a letter outlining the areas of weaknesses and the need to strengthen controls was prepared for issue to the school management. However, the letter was never issued and there has been no follow-up action or any further departmental audit since then.

## 11.

### The Management of the Schools

- 11.1 The management and operation of the Finglas Children's Centre and St Joseph's Clonmel were reviewed in detail on audit by C & AG staff.
- 11.2 The audit at Finglas gave rise to concerns in the way in which the schools were managed which had major staff cost implications. Because of their seriousness they were notified immediately to the Department of Education. The concerns related to inadequate management control systems, leading to inefficient and excessively costly practices in the use of staffing and other resources.

In particular, extra staff costs were being incurred without apparent justification at times when the occupancy of the centre was well below capacity due to holiday and weekend releases.

In addition, staff attendance and accounting records were not being maintained satisfactorily and the procedures for the verification of extra hours of attendance did not meet acceptable standards of control.

- 11.3 In the non-pay area both the Finglas Children's Centre and St Joseph's, Clonmel, instead of placing periodic contracts for the supply of food and other services, operated ad hoc arrangements which were not conducive to obtaining the most advantageous terms and in both locations control of stocks was non-existent. In Finglas, apart from the questionable arrangement of having 3 separate canteens, no one designated person is responsible for their overall control. Each canteen separately orders, accepts delivery of supplies and maintains separate storage facilities. Furthermore, the rates charged for staff meals at Finglas are substantially less than those recommended by the Department.

## 12.

### Conclusions

- 12.1 Relating the audit findings to the objectives set out earlier in this report it is clear that the management of the available facilities and resources do *not* ensure that
- (a) the facilities are being used to their full potential
  - (b) detainees are being accommodated in the particular institution appropriate to their needs
  - (c) the facilities are being managed cost-effectively.

It is also clear that the Department of Education was not carrying out its overseeing responsibility in a satisfactory manner.

### 12.2 In particular

- there are unresolved fundamental differences about the role Finglas Children's Centre (St. Michael's and St. Laurence's) should be playing in the provision of residential care services
- St. Michael's only provides an assessment service for 33 weeks of the year which is partly accountable for St. Laurence's and St. Joseph's failing to operate to full potential
- the fact that St. Laurence's, and to a lesser extent St. Joseph's, operate on the basis of the school year results in serious underutilisation of facilities and resources
- the restrictive admissions policies operated by St. Michael's, St. Laurence's and St. Joseph's have resulted in refusals to accept boys even though places have been available
- there are no residential facilities for boys between 13 and 15 years of age who have been assessed as needing long term residential care

- the lack of suitable facilities and the failure to operate existing facilities to full potential is having an impact on the extent to which convicted youths and youths on remand are being released by the Courts
- while the recent opening of new facilities will undoubtedly alleviate accommodation difficulties it does not address the fundamental problems associated with the delivery of the service
- the passive role exercised by the Department of Education has contributed to the Finglas Children's Centre and St. Joseph's being run on management's own terms with scant regard for the Department's views
- management of the Finglas Children's Centre was seriously deficient and in the case of St. Joseph's less than satisfactory.

P.L.McDONNELL

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

15th October, 1991

12.1. Relating the audit findings to the objectives set out earlier in the report it is clear that the management of the two facilities and resources do not meet the objectives.

(a) the budget and actuals for the two facilities are not comparable in the way they are accounted for in the accounts and the way they are used in the facilities.

(b) the facilities are being managed in a way which is not consistent with the objectives set out in the report.

(c) the facilities are being managed in a way which is not consistent with the objectives set out in the report.

It is also clear that the Department of Education was not carrying out its overseeing responsibility in a satisfactory manner.

12.2. In particular

— there are unexplained fundamental differences about the role Finglas Children's Centre (St. Michael's and St. Laurence's) should be playing in the provision of residential care services.

— St. Michael's only provides an assessment service for St. Laurence's and St. Joseph's failing to operate in the residential care sector.

— the fact that St. Laurence's and St. Joseph's are not operating on the basis of the school grant criteria in serious under-utilisation of facilities and resources.

— the restrictive admissions policies operated by St. Michael's, St. Laurence's and St. Joseph's have resulted in children of average age even though they have been identified.

— there are no residential care services for women and 15 years of age who have been assessed as needing long term residential care.

## DEPARTMENT OF AGRICULTURE AND FOOD

### MEAT INSPECTION SERVICE

#### Summary and Conclusions

This Report records the results of an examination by the Office of the Comptroller and Auditor General of the meat inspection service operated by the Department of Agriculture and Food at premises where animals are slaughtered for the production of meat intended for export. Under national and EC legislation the Department is required to maintain veterinary supervision at such premises where the Department's inspectors are responsible for overseeing hygiene standards in the slaughtering and associated procedures and practices, the hygienic quality of meat and meat products and in the maintenance of plant and equipment. Sizeable numbers of private veterinary practitioners (Temporary Veterinary Inspectors — TVIs) are employed as required on a day to day basis to assist the Department's permanent veterinary staff. Meat plant operators are charged inspection fees to meet part of the cost of providing the service. The cost of the service in 1990 was £15.9m and receipts from fees totalled £8.1m.

The purpose of the examination was to assess whether, in administering the service the Department had in place procedures to adequately monitor its delivery in terms of economy, efficiency and effectiveness and whether all associated policy objectives have been defined in a way which enables the extent to which they have been achieved to be measured.

The report does not address the question of whether the primary objective of the scheme of enabling meat exports to take place and to improve the export marketability of meat and meat products has been achieved.

The examination revealed a number of weaknesses, the principal ones being;

- There is no clearly defined policy as to how much of the cost of the service should be recovered by the Department.
- No effective action has been taken by the Department to curb the rising net cost of providing the service.
- Overtime for permanent inspection staff at meat plants is rising (over £2 million in 1990) but the Department has not revised working arrangements to bring them into line with current activity patterns in the industry.
- The Department does not compile information on the cost of providing the service to individual plants and therefore is not in a position to consider possible alternative bases of recovering costs.
- The lack of clearly defined and comprehensive terms and conditions of employment of TVIs has resulted in disagreements between the Department and the Irish Veterinary Union (IVU) on hours of attendance and in practical difficulties at individual meat plants.
- Inaccurate advance notifications of intended slaughtering activity by meat plants can result in the unnecessary engagement of TVIs and consequential

nugatory expenditure being incurred. The Department does not recover these costs from the meat plant operators in question.

- Responsibility for coordinating and directing the service at management level within the Department is fragmented and this may have contributed to the failure by the Department to address issues which it is aware need to be tackled in order to make the service more efficient and cost effective.

# DEPARTMENT OF AGRICULTURE AND FOOD

## MEAT INSPECTION SERVICE

### 1. Introduction

Under national and EC legislation and regulations and the requirements of third countries, all meat and meat products being exported must be accompanied by a health certificate which guarantees the fitness of the meat/product for human consumption, that the meat was derived from animals showing no evidence of infectious diseases, and, in random sampling, did not contain residues of antibiotics, hormones or other substances detrimental to human health and that it was loaded and transported in hygienic conditions.

Plants engaged in the production of meat for export must be registered with the Department under the Agriculture Produce (Fresh Meat) Act, 1930 (as amended), and must comply with the provisions of this Act and with the provisions of EC Directive 64/433 (as amended) on intra community trade in Fresh Meat which are statutorily reflected in the European Communities (Fresh Meat) Regulations 1987. Meat processed into meat products intended for export must have originated in a registered slaughtering premises approved under EC Directive 64/433. The premises on which the processing is carried out must also be approved under EC Directive 77/99 on intra community trade in meat products.

The Regulations made under the Fresh Meat Act 1930 and the Pigs and Bacon Act 1935 lay down that slaughtering must take place between the following hours:—

Fresh Meat Act

8 a.m. to 6 p.m. Monday to Saturday

Pigs and Bacon Act

8 a.m. to 6 p.m. Monday to Friday

8 a.m. to 1 p.m. Saturday

There is provision for allowing slaughtering outside these hours in cases of emergency or in special circumstances approved by the Minister for Agriculture and Food.

Each export approved premises engaged in the fresh meat trade (slaughterhouse, cutting plant and cold store) is under veterinary supervision by the Department. The veterinary inspector at the plant is responsible for overseeing the hygienic quality of meat and meat products produced, the hygiene standards in slaughtering procedures and practices and in the maintenance of plant and equipment. If satisfied that the necessary requirements have been met the inspector issues a health certificate for each consignment of meat and meat products dispatched from the premises. The inspector is assisted by Departmental technical staff, i.e. agricultural officers of various grades, who supervise weighing, deboning and loading at the plant.

The formulation/composition of all products intended for export must be submitted to the Department for approval before production. Samples of each approved product are taken at regular intervals during production and undergo microbiological examination at the Department's Central Meat Control Laboratory at Abbotstown.

In 1990, the total value of meat production was £2,203m of which meat to the value of £823m was exported.

## 2. Scope of Report

The report concentrates on the meat inspection service's principal activity of ensuring a high standard of hygiene of all meat products emanating from the country's slaughterhouses, meat processing plants and cold stores.

The report excludes from its review some additional functions performed by the meat inspection service. These mainly comprise the examination and certification of meat purchased by the Department or put into storage or exported by meat processors and attracting subsidies under a number of EC market support schemes. No fees are charged by the Department in respect of these and other additional functions such as ERAD work and support services to other Departments. The Department has furnished an estimate of the cost of providing the additional functions and these costs have been excluded from the costings of the service quoted in this report. The Department's estimate has been formulated on the basis that 30% of permanent staff time at meat plants is attributable to intervention and BTE duties and that 50% of their time at cold stores is related to intervention work.

## 3. Organisational Structure

In general, a group of Department veterinary staff comprising one or two veterinary inspectors and some technical staff is permanently located at each slaughtering/export premises. All processing plants and cold stores are also under the supervision of meat inspection personnel. In all there are 140 meat export premises where meat inspection staff are located (i.e. slaughtering plants, cold stores, meat processing plants and export petfood premises).

Number of Slaughtering Plants

	1986	1987	1988	1989	1990
CATTLE	31	29	30	29	30
SHEEP	17	12	13	14	14
PIGS	22	18	18	17	13
POULTRY	17	17	17	18	17
HORSES	4	2	2	2	2
TOTAL	91	78	80	80	76

Because the number of the Department's permanent veterinary staff is not always sufficient to maintain the manning levels needed at all premises, sizeable numbers of private veterinary practitioners (Temporary Veterinary Inspectors — TVIs) are employed as required on a day to day basis to assist the Department's permanent veterinary staff by carrying out inspection duties in the slaughtering premises. Their remuneration is on a daily basis fixed from time to time by agreement between the Department and the Irish Veterinary Union (IVU).

The Department's Veterinary Inspectorate is organised on a regional basis with a small number of Senior Veterinary Inspectors and senior technical staff having responsibility for specific geographical areas and acting as a management layer between staff located at the meat premises and the Department's headquarters. Each regional office is headed by a Superintending Veterinary Inspector and is responsible, inter alia, for ensuring that the meat inspection service at all the premises within its area is operating satisfactorily. The inspection staff at each premises, including TVIs, are under the day to day control of the Veterinary Inspector in Charge at the plant. At the Department's headquarters there is a small group of veterinary staff, mainly management grades. All staff operate under the overall control of the Director of Veterinary Service. The organisational structure of the inspection service is set out in a diagram at Appendix 1. Details of the number of staff in each technical grade is at Appendix 2. These staff and the inspection service work to the Director of Veterinary Services.

The Department's Beef Division at headquarters is responsible for a number of administrative functions connected with the operation of the service. The Department's Personnel Division and the Department of Finance are responsible for determining the pay and conditions of veterinary staff, technical staff and TVIs.

#### 4. 1990 Costs

Fees for the inspection of fresh meat intended for export payable by the proprietors of all slaughtering premises are charged per head of livestock slaughtered. The cost of the service in 1990 was £15.9 million of which £8.1 million was recovered in fees.

#### Meat Inspection Service Payments and Receipts

1990

<i>Payments:</i>	£m
T.V.I.s.....	5.500
Technical staff at HQ and meat plants .....	4.312
Veterinary staff at HQ and meat plants.....	2.438
Veterinary and technical staff at Meat Control Laboratory.....	0.454
Technical staff — overtime .....	2.158

	£m
Administrative staff .....	0.290
Travelling and subsistence.....	0.500
Equipment .....	<u>0.290</u>
	15.942
<i>Receipts:</i>	
Meat Inspection Fees .....	<u>8.100</u>
Net Cost: .....	<u>£7.842m</u>

### 5. Objectives of the Service/Audit Objectives

The primary objective of the meat inspection service is to guarantee the hygiene standard of all meat products so as to enable meat exports to take place and to improve the export marketability of meat and meat products, thereby improving the profitability of export registered abattoirs and processing plants and in turn their capacity to pay higher prices to farmers for livestock. It is also intended that the cost of providing the service should be recovered as far as possible.

The Department's operational objectives in administering the service can be summarised as follows:—

1. To ensure by veterinary control that meat/meat products produced in export approved plants are wholesome, meet the health requirements of EC and national legislation and of third countries and that the manufacturer's premises, equipment and operating standards comply with these requirements.
2. To carry out testing of meat for harmful residues in accordance with EC and national legislation and third country requirements.
3. To provide veterinary certification required by national authorities of importing third countries.
4. To determine and collect meat inspection fees.
5. To operate an efficient system for paying staff and for the engagement and payment of TVIs and for minimising and meeting overhead costs associated with the provision of the service.
6. To provide the necessary equipment, supplies and stationery to veterinary and technical staff.

The audit did not address the question of the attainment of all of these objectives but was limited to examining whether the Departmental procedures and controls achieve operational economy, efficiency and effectiveness in the provision of the service. In this connection the increasing cost of the service, the fact that the full cost of the service was not being recovered and the arrangements and the terms and conditions for the employment of TVIs were issues which required particular attention.

## 6. Audit Findings

### 6.1. Operation of the Service

#### 6.1.1. Employment of TVIs

TVIs are employed as required on a day to day basis to assist the Department's permanent veterinary staff by carrying out inspection duties in the lairage and on the killing line in each of the slaughtering premises. Those eligible to apply for approval for engagement as TVIs are veterinary surgeons who are currently registered in the Register of Veterinary Surgeons for Ireland. Once approved by the Department, TVIs are required to undergo a two week training course in meat inspection at their own expense. Their names are then placed on a panel for call-up at a particular meat plant. The Department's Veterinary Inspector-in-Charge at each plant calls upon the services of the panellists as and when required on the basis of seniority, availability, and suitability based on past work performance. The TVIs are assigned to and perform their duties by direction of the Veterinary Inspector-in-Charge at the meat plant. Remuneration is on a daily basis at rates fixed from time to time by agreement between the Department and the IVU. The current daily fee is £79.28. According to the Department, the agreed hours of attendance are four hours per day of engagement inclusive of preparation and clean-up time. TVIs are paid a full daily fee irrespective of how many hours out of the four hour shift they are in attendance. In order to resolve some of the consequential inequities in the present arrangement the Department sought the approval of the Department of Finance in August 1990 to negotiate with the IVU for an hourly fee to replace the present daily fee but the Department of Finance has not agreed to this request. The Department of Finance has stated to us that, in their view, the possibility of sustained financial benefit accruing to the State from the proposed change was slight. The average annual amount paid in 1990 to TVIs for meat inspection work was £9,826 and amounts paid to individual TVIs in the year ranged from £75 to £28,937.

#### 6.1.2. TVIs v. Lay Inspectors

At present all slaughtering line inspections at all meat plants are carried out by TVIs, apart from at poultry plants where some are carried out by technical lay inspectors specially trained for this task. The 1988 review of the meat sector by the Management Services Unit of the Department of Finance considered the issue of whether slaughtering line inspections at plants other than poultry plants could be performed by technical lay inspectors instead of by TVIs. It recommended that lay inspectors should be utilised in some well established plants as a first step in a move towards the use of a greater number of lay inspectors and stated that this would have the advantages that a significant saving in staff costs could be achieved and lay inspectors would be more amenable to control and direction by the Veterinary Inspector-in-Charge.

It should be noted that, while the scale of operations may not be comparable, all meat inspection in Northern Ireland is performed by specially trained lay inspectors at a cost considerably lower than the cost of employing TVIs on a

fee basis. The lay inspectors also work a full day compared to the TVIs' four hour shift in this country. However, any decision on changing to lay inspectors would have to take into account the importance of the meat export trade to the economy and the effect, if any, which such a change might have.

The Department stated in discussions with us that it has not investigated the possibility of extending the use of lay inspectors beyond poultry plants because it considers the employment of TVIs to be a cost effective and flexible arrangement due to variations in slaughtering numbers throughout the year and that these inspections by professional veterinarians instead of by lay inspectors is a necessary and real advantage in the marketing of Irish meat abroad.

### 6.1.3. Shortcomings

The main shortcomings noted in the TVI area were:

- (a) The lack of clearly defined and comprehensive terms and conditions of employment of TVIs has resulted in disagreements between the Department and the IVU on certain issues and in practical difficulties at individual meat plants
  - The Department maintains that it was agreed with the IVU in 1980 that TVIs would work a maximum of 4 hours per shift. However, the IVU denies that such an agreement exists. This has resulted in TVIs being prepared to work 4 hours in some meat plants and a maximum of 3½ or 3 hours in others. One outcome of this disagreement is that 3 shifts of TVIs instead of 2 must frequently be engaged to cover the 8 hour working day at some plants.
  - In several cases TVIs regularly cease work on completion of a three hour shift within 30 minutes or less of the end of the plant's working day. This necessitates either the engagement of an additional shift of up to 3 TVIs at the full daily fee or having the Department's veterinary inspectors complete the remaining work. For example, in the period January–August 1989 the number of occasions on which TVIs were paid the daily rate for 'short working' in two factories were as follows:

	Time Worked		
	½ to 1 hour	1 to 1½ hours	1½ to 2 hours
Factory A	43	45	36
Factory B	29	29	25

- (b) At one plant TVIs are refusing to commence work until 8.00 a.m. whereas the daily slaughtering at the plant commences at 7.00 a.m. due to the demands of the French sheep meat market. In some other meat plants TVIs commence their shifts at 7.00 a.m. In order to provide inspection coverage for the first hour it has been necessary to temporarily reassign two Departmental veterinary inspectors located at other plants for duty at

this plant between 7.00 a.m. and 8.00 a.m. each day as required since March 1990. This involves the payment of travelling expenses to the officers in question as well as their temporary absence from their designated base.

- (c) Based on estimates of projected daily slaughterings supplied by plant management, the Departmental Veterinary Inspector-in-Charge at each meat plant determines on a daily basis the number of TVIs required to supplement departmental inspection staff and notifies selected TVIs at least one day in advance. Overestimation of projected slaughterings can result in the unnecessary engagement of and payments to TVIs if the Department's inspector is unable to cancel notifications at least 24 hours in advance. According to the IVU there is an agreement that TVIs be given a minimum of 24 hours notice either to attend or not to attend for duty but the Department denies that such an agreement exists.

A number of instances have occurred in which the full daily fee has been paid to TVIs who, although requested to be available, did not carry out any inspection work as no kill took place. For example, in early 1991 the Department drew the attention of two meat plants to the unnecessary cost of engaging TVIs because of late notification that no kill would take place. At one plant shifts for which TVIs had been engaged and were paid were cancelled on six occasions over a one month period and, in another, shifts were cancelled on two consecutive days.

The Department has indicated that the incidence of this type of nugatory expenditure has diminished but it does not monitor the frequency or quantify the cost of such late cancellations.

This long standing problem was adverted to in 1985 by the Department's Internal Audit Unit which recommended that estimates of projected daily slaughterings furnished by factory management should subsequently be compared by the Department with actual slaughterings and, in cases where discrepancies occurred on a regular basis, the plant operators should be subject to adequate penalties if the errors made by factory management resulted in the unnecessary engagement and payment of TVIs. However, there is no legal provision for such penalties at present and the Department has no plans for their introduction.

## 6.2. Cost of Providing Service

The operation of the meat industry involves the slaughtering of animals, meat processing and the storage of meat. These operations are undertaken either within a single meat plant or in separate plants at different locations. The scale of operations can be gauged from the following:—

### Slaughteringings

	1986	1987	1988	1989	1990
CATTLE	1.43m	1.34m	1.23m	1.15m	1.3m
SHEEP	1.19m	1.31m	1.42m	2.08m	3.0m
PIGS	1.78m	1.77m	1.84m	1.94m	2.0m
POULTRY	31.58m	37.45m	42.05m	38.60m	45.2m
HORSES	2,666	2,330	1,770	1,138	49

The net cost of providing the service has been increasing out of proportion to the increase in the number of slaughterings. The beef industry is seasonal in nature with a large increase in the numbers of animals purchased by factories in the last four months of the year, resulting in a correspondingly faster throughput of animals and longer daily working hours in the slaughtering and processing plants. This in turn requires increased manning levels at the plants leading to increases in overtime and shift costs being incurred in respect of meat inspection staff and the engagement of greater numbers of TVIs. (Recently, due to increased intervention activity, beef plants are operating all year round but this is not in line with the normal trend in recent years).

Slaughtering numbers at sheep, pig and poultry meat plants are fairly evenly distributed throughout the year with all year round operation of such plants.

From discussions with the Department it appears that they are not entirely satisfied with the arrangements for the provision of the service and are concerned about the cost of overtime for permanent staff at meat plants (over £m in 1990) but they have not made any attempt to examine the possibility of quantifying the financial effects of introducing flexibility such as shift systems into the work arrangements for permanent staff to match activity patterns in the industry.

The Department is also concerned about the cost of engaging TVIs at a daily fee rate for inordinately short periods of duty. They recognise that the engagement terms of TVIs providing for a maximum of four-hour periods of duty is not compatible with the daily work patterns at the plants but have not pushed through measures to overcome this difficulty.

A critical factor in ensuring the provision of a meat inspection service at the most economic price commensurate with the required standard is to have the right mix of permanent staff and TVIs. Yet, despite a number of reviews of the service, no operational research aimed at achieving this objective has been undertaken. Such research would obviously have to address a number of issues of which one of the more significant would appear to be that at slack times in the industry a cadre of permanent staff is costly to maintain while at busy periods the engagement of TVIs is expensive.

### **6.3. Recovery of Costs**

6.3.1 A general Department of Finance guideline issued in 1981 states that charges should be introduced for services which were then being provided free and that charges should be increased to appropriate levels where the full economic cost was not being charged.

The stated policy of the Department of Agriculture and Food is to recover the cost of providing the meat inspection service as far as possible, but there is a lack of clarity about what this means and therefore about the percentage of the cost of the service that should be recovered by fees charged to slaughtering premises, etc. From discussions with the Department it emerged that its policy involves taking into account what the industry can afford and the possible knock-on effects of any increases for the producers but no scientific study has been carried out to evaluate the weight that should be given to the impact of these two factors in fixing the level of fees charged for the service.

6.3.2. The Department also feels that it may be constrained by EC regulations in regard to the level of fees which may be charged. EC Council Decision 88/408 of 15 June 1988 fixes the levels of fees to be collected by Member States for health inspections and controls of fresh meat but states that where salary costs, the structures of establishments, and the ratio between veterinarians and inspectors differ from those of the Community average adopted for the calculation of the standard amounts laid down, Member States may depart from them by way of increases or reductions to reflect the real cost of the meat inspection service. While the Department acknowledges that this Decision may have an impact on the issue, the EC has not to date been asked to give a ruling.

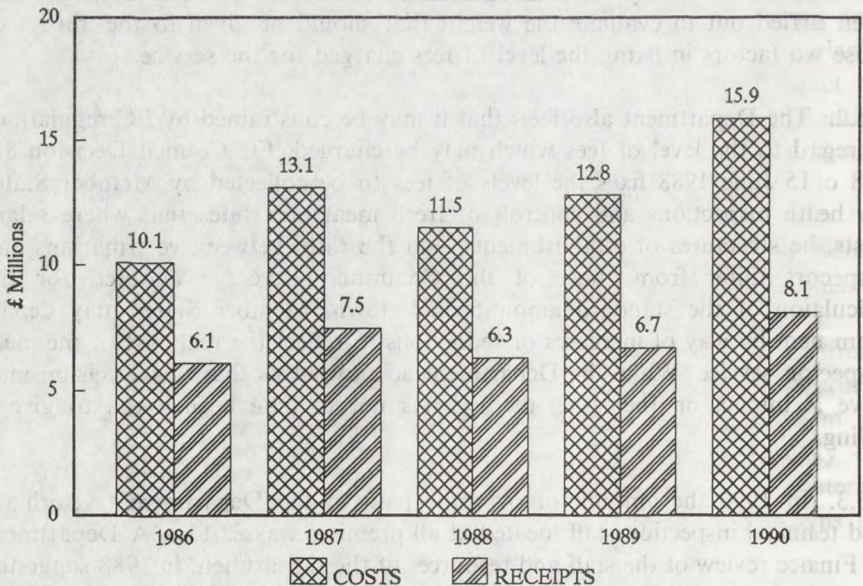
6.3.3. In 1990 the amount of overtime paid to the Department's veterinary and technical inspection staff located at all premises was £2.15m. A Department of Finance review of the staff and resources of the Department in 1988 suggested that as inspection staff overtime is worked solely to facilitate factory management, its cost should be borne by the meat plant owners. Initially this suggestion was implemented by the Department but after legal objections from the trade these charges were withdrawn on the advice of the Attorney General. The Department has no plans to overcome the legal constraints by introducing amending legislation.

6.3.4. The fees charged to the meat plant operators for the provision of the inspection services are at a standard rate per head of livestock slaughtered, irrespective of the cost of providing the service to individual factories. The Department does not compile information on the cost of providing the service to individual plants which would enable it to compare costs between plants relative to their scale of operations and, since the Department's total fee income does not fully meet the cost of providing the service, it is not possible to evaluate whether the State is disproportionately subsidising the provision of the service to some plants which may, for instance, be operating less efficiently than others. In any event the principle of charging a standard rate of fee per animal slaughtered, with the Department meeting the balance of the cost of the service, does not provide any inducement to meat plant operators to cooperate in seeking means whereby the costs to the Department of providing the service might be reduced.

The level of receipts from meat inspection fees as a percentage of the cost of the service has fallen from approximately 60% in 1986 to approximately 50% in 1990.

## Meat Inspection Service

Financial Details



This decrease, which reflects the fact that the rate of contribution from the industry (except in the case of poultry) has remained unaltered since 1985, calls into question whether the maintenance of the recovery rates at 1985 levels is part of a carefully thought out policy of the Department or results from the

failure to objectively and thoroughly review the rates on a regular and ongoing basis.

The Department has indicated that the level of inspection fees has recently been examined by a Departmental group with a view to effecting savings in the cost of the meat inspection service. According to the Department, the group's recommendations would substantially reduce the net cost of the service and are being considered with a view to early implementation.

#### **6.4. Organisational Control**

6.4.1. Three Divisions of the Department are involved in the operation of the meat inspection service — Beef Division, Personnel Division and the Veterinary Inspectorate.

The Beef Division is responsible for the verification and processing of TVI fee payments, and of overtime and shift payments to technical staff and of payments to Departmental veterinary inspectors for Saturday attendance. It is also responsible for the determination and the collection of meat inspection fees, for the provision of the necessary equipment, supplies and stationery to veterinary and technical staff and to the Central Meat Control Laboratory and for liaising with other relevant Divisions of the Department as appropriate.

Personnel Division is responsible for overseeing the numbers, transfers, pay and conditions of service of veterinary staff, technical staff and TVIs.

The Veterinary Inspectorate is responsible for ensuring that meat plant operations comply with EC and national legislation and regulations and with third country requirements and for issuing health certificates necessary for foreign trade.

This type of demarcation of areas of responsibility is not unusual in a Civil Service structure but it may be that the assigning of responsibility for delivery and managing the service to a single coordinating and directive entity within the Department would enhance the efficiency and economy with which the service is provided and improve the capability of the Department to effectively and expeditiously address fundamental issues of which it is aware such as:

- determining the appropriate level of cost recovery
- the lack of clearly defined and comprehensive terms and conditions of employment of TVIs
- nugatory expenditure incurred due to the late cancellation of TVI shifts caused by inaccurate notifications of slaughtering numbers by meat plant operators
- the inability of the Department to recover technical and veterinary staff overtime costs from the meat plant operators due to legal difficulties

- the lack of information on the cost of supplying the service to individual plants
- determining the optimum mix of permanent staff and TVIs
- undertaking a pilot study to evaluate whether an adequate inspection service could be provided by a specially trained lay inspectorate under veterinary supervision instead of through the engagement of TVIs on a fee basis.

6.4.2. A number of reviews of the meat inspection service have been carried out over the past ten years or so which resulted in the recommendations being made with a view to achieving greater efficiency and cost savings, e.g.

- Department of Agriculture and Food Examination of Procedures in Meat Factories — 1982
- Internal Audit Report — 1985
- Department of Finance Efficiency Audit of Department of Agriculture and Food staff and resources — 1988
- Department of Finance Review of Meat Sector — 1988
- Department of Agriculture and Food Veterinary Services — Review Group 1990

Few decisions of any significance were taken in regard to the recommendations. The diffusion of responsibilities, resulting in there being no focused impetus for the necessary remedial action might also account for the lack of management response to the findings of these reviews.

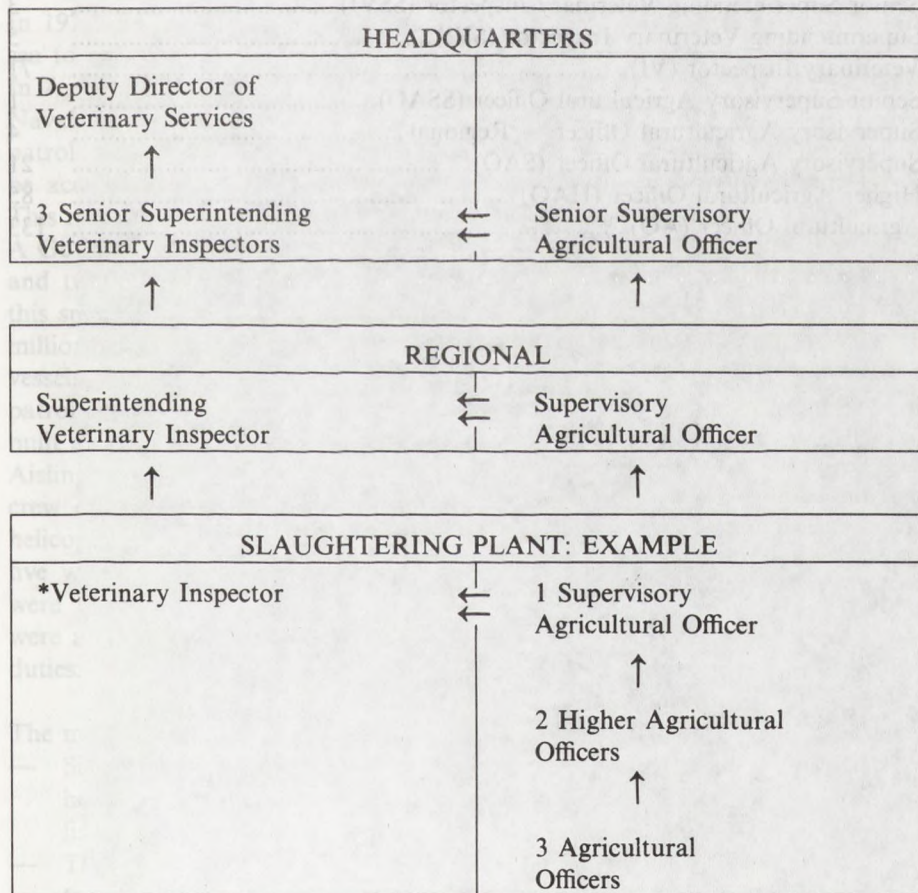
15th October, 1991

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

## APPENDIX 1

### MEAT INSPECTION SERVICE

#### ORGANISATION STRUCTURE: VETERINARY AND TECHNICAL GRADES

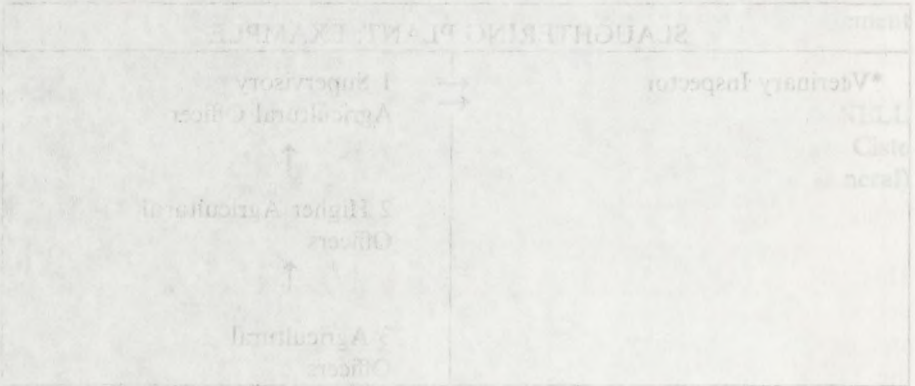
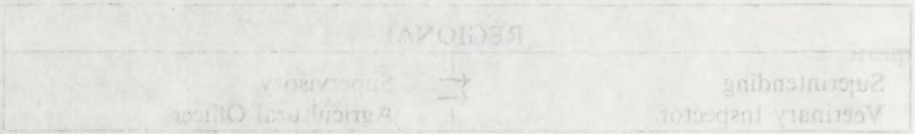


\* Veterinary Inspector also supervises a number of processing plants and cold stores.

## APPENDIX 2

### TOTAL STAFFING NUMBERS — VETERINARY AND TECHNICAL GRADES

Deputy Director of Veterinary Services (DDVS) .....	1
Senior Superintending Veterinary Inspector (SSVI) .....	3
Superintending Veterinary Inspector (SVI) .....	5
Veterinary Inspector (VI) .....	71
Senior Supervisory Agricultural Officer (SSAO) .....	1
Supervisory Agricultural Officer — Regional .....	4
Supervisory Agricultural Officer (SAO) .....	21
Higher Agricultural Officer (HAO) .....	85
Agricultural Officer (AO) .....	133



\* Veterinary Inspector also supervises a number of processing plants and cold stores

## DEPARTMENT OF DEFENCE

# USE OF FISHERY PROTECTION VESSEL L.E. EITHNE AND FISHERY PATROL HELICOPTERS

### Summary and Conclusions

In 1977 the declaration of an Irish 200 mile fishery limit increased the area of sea to be patrolled by the Naval Service from 15,200 to 132,000 square miles. In April 1979, a Committee representative of the Department of Defence, the Naval Service and the Air Corps recommended that two purpose built fishery patrol vessels with helicopter carrying capabilities and three helicopters should be acquired to enhance the fishery protection capacity of the Naval Service. This recommendation was accepted by the Minister for Defence in August 1979. A Government decision of December 1981 approved the acquisition of one ship and two helicopters. The vessel L.E. Eithne was specially designed to include this specification and built at Verolme Cork Dockyard (VCD) at a cost of £28 million and was commissioned in December 1984. Three other Naval Service vessels — L.E. Emer, L.E. Aoife and L.E. Aisling — similar to the existing patrol vessel, L.E. Deirdre, and not having helicopter carrying capacity, were built at VCD in the years 1978-80. The most recently completed of these, L.E. Aisling, cost £6 million (c.£10m in 1984 values). The L.E. Eithne requires a crew of approximately 50% more than these vessels. The two fishery patrol helicopters were acquired in July 1986 at a cost of £7.4m and, over a period of five weeks at the end of that year, flight crews and Naval Service personnel were trained in daytime ship/helicopter operations. Three similar helicopters were acquired at about the same time for Air Corps search and rescue (SAR) duties.

The main findings in this Report are that:—

- Since the acquisition of the L.E. Eithne and the two fishery patrol helicopters, no coherent operational programme for their combined use on fishery protection duties has been put in place.
- The use of the helicopters on fishery protection duties has been limited to ten flying hours over a period of four years to 31 December 1990.
- Because of this, the helicopter carrying capabilities of L.E. Eithne have been virtually unused for fishery protection operations and its patrols are broadly similar to those carried out by the other smaller Naval Service vessels.
- The training of Naval Service personnel in ship/helicopter operations may have to be repeated due to the lack of opportunities for practical operational experience for personnel already trained.
- The Air Corps controls the use of all helicopters and the two acquired for fishery protection have been used for duties similar to those carried out by the three helicopters which were acquired at the same time to meet SAR needs.

- The benefits in terms of enhanced fishery protection which are capable of being and were intended to be derived from the acquisition of L.E. Itihne and the two fishery patrol helicopters have not materialised.

Summary and Conclusions

In 1977 the declaration of an EEZ would have meant increased protection for the area as it is patrolled by the patrol service from 1978 to 1980. In April 1978 a Committee representative of the Department of Marine, Navy Service and the Air Corps recommended that two patrol vessels and two patrol vessels with helicopter carrying capability should be acquired to enhance the fishery protection service of the EEZ. This recommendation was accepted by the Minister for Defence and the Government decided to purchase two patrol vessels and two helicopters. The vessel L.E. Itihne was specially designed to fulfil this function and built by Victoria Dockyard at a cost of £2.7 million and was commissioned in December 1978. The two fishery patrol vessels L.E. Emar, L.E. Aonra and L.E. Antrim were built by the shipyard at Belfast. The most costly, equipped with a built-in helicopter deck in the vessel, was the L.E. Itihne. The two fishery patrol vessels cost £6 million (L.E. Emar and L.E. Antrim) but by 1980 crewed approximately 50% more than the vessel L.E. Itihne. The two fishery patrol helicopters were acquired in July 1978 and cost £1.1 million over a period of five weeks at the end of that year. Light cover and night services were provided in daytime and night operations. Light cover operations were carried out about the same time as the night cover but were carried out during

The main findings in this Report are that —

- Since the acquisition of the L.E. Emar and the two fishery patrol helicopters, no coherent operational programme for their combined use in fishery protection duties has been put in place.
- The use of the helicopters on fishery protection duties has been limited to flying hours over a period of four years (1979-1982).
- Because of this the helicopter carrying capabilities of L.E. Emar have been virtually unused for fishery protection operations and are probably partly similar to those carried out by the other smaller patrol vessels.
- The training of Naval Service personnel in the helicopter operations has to be repeated due to the lack of opportunities for practical operational experience for personnel specifically trained.
- The Air Corps continue the use of all helicopters and the two additional fishery protection have been used for these and other duties carried out by the three helicopters which were acquired at the same time as the L.E. Emar.

## DEPARTMENT OF DEFENCE

### USE OF FISHERY PROTECTION VESSEL L.E. EITHNE AND FISHERY PATROL HELICOPTERS

#### **1. Background**

##### *1.1 Increase in Fishery Limit*

The declaration of an Irish 200 mile fishery limit on 1 January 1977 increased the area of sea to be patrolled by the Naval Service from 15,200 to 132,000 square miles. The vast increase in patrol area raised the question of the capability of both the Naval Service and the Air Corps to conduct effective surveillance within the new limit with the resources available.

##### *1.2 Naval Service Resources*

Naval Service vessels operate out of the Naval Base and Dockyard at Haulbowline in Cork Harbour. The principal peacetime role of the Service is fishery protection. Its resources at the beginning of 1977 were:

- One all-weather patrol vessel of 980 tonnes displacement (P20 — LE Deirdre) purpose built in Verolme Cork Dockyard and commissioned in 1972;
- Three coastal mine-sweepers which had been purchased second-hand in 1971 and were 20 years old;
- One multi-purpose second-hand vessel (a former lighthouse tender).

A further "Deirdre class" vessel (P21 — LE Emer) of 1,025 tonnes displacement was on order at that time and was commissioned in 1978.

##### *1.3 Naval/Air Board Report 1976*

In June 1976 a Naval/Air Board, which had been set up to examine the implications for the Naval Service and the Air Corps of the impending expansion of the area of maritime jurisdiction, recommended the provision of one ship per year from 1977 as a minimum requirement to patrol the existing 12-mile limit, this first phase of the procurement programme to continue until six further "Deirdre class" patrol vessels were in service — giving a total of eight such vessels. The Board envisaged a second phase during which seven additional vessels would be procured giving a capacity to patrol a 50 mile limit effectively. It envisaged that additional vessels would be required in the event of a 200 mile limit but considered it premature to suggest the patrol requirement of vessels for that phase.

##### *1.4 Purchase of Aoife and Aisling*

Two additional vessels of the "Deirdre class" were ordered in 1977 and were completed in 1979 and 1980 (P.22 — LE Aoife and P.23 — LE Aisling) at a cost of £5m and £6m respectively. The three later vessels of the "Deirdre class" — P.21, P.22 and P.23 — are basically the same type of ship but incorporate a

number of design improvements e.g. increased range and improved watertight integrity.

## **2. Purchase of L.E. Eithne and Fishery Protection Helicopters**

### **2.1 Subcommittee to review Naval Service/Air Corps requirements in relation to ships/helicopters and facilities**

Following on from the Naval/Air Board report of 1976, a subcommittee comprising representatives of Department of Defence, the Naval Service and the Air Corps was set up in August 1978 to consider and make recommendations on the number and type of vessels which should be ordered for the Naval Service between August 1978 and 1982 and on the outline design characteristics of the vessels to succeed the "Deirdre class".

The committee examined all available information from countries with patrolling commitments in the North Atlantic and the North Sea, and visits were undertaken to the Danish and Belgian Navies and to the United States Coast Guard.

The committee reported to the Minister for Defence in April 1979, its main recommendations being that:

- the new generation of fishery surveillance vessels should have the capability to land, hangar and operate helicopters;
- two such vessels should be ordered for the Naval Service for delivery before the end of 1982;
- a specification for a suitable helicopter should be prepared with a view to procuring three helicopters for the equipping of these ships.

The advantages of a helicopter operating from a ship related both to the greatly enhanced capability of the ship when on patrol to cover larger sea areas, through the helicopter doing broad sweeps on both sides of the ship, and to the quality of fishery patrol, in that the helicopter could hover over and give detailed reports on the activities of concentrations of fishing vessels, enable examination of vessels not on the direct route of the ship, thereby saving detours by patrol vessel, and backtrack over sea already patrolled — all of which could be done with some element of surprise.

It was recognised that there were certain limitations to helicopter operations from a ship — in particular weather conditions and sea states. However, the committee envisaged that with proper design of the vessel and proper systems for helicopter/ship interface, a usage availability in excess of 50% of the patrol time could reasonably be anticipated. The report set out the outline design characteristics required for such a vessel including;

- the minimum length and displacement and the location of the helicopter landing area near the ship's centre of motion which would give the stability

required to maximise the periods during which the helicopter could be operated;

- adequate clearance in the landing area, tie-down facilities, adjacent hangar for protective housing, wash-down and minor maintenance facilities;

which, together with other recommendations relating to helicopter operation such as refuelling, fuel storage, fire-fighting and radio and electronic equipment meant, in effect, that the proposed vessel would be designed totally around a capability to land and operate helicopters.

While noting that the organisations visited by the committee were unanimous in the opinion that the pilots should be naval personnel trained to fly, and stating that this aspect should be examined at a later stage, the committee considered that the helicopter pilots and mechanics should not form part of the ship's crew but would be assigned from the Air Corps for specified times and for specified missions. The report also stated that no case could be made for basing a helicopter permanently aboard a fishery surveillance vessel and that helicopters would be available for other duties during periods of being shore-based.

It was recommended that the helicopters should be twin-engined, capable of operating up to a radius of 150 miles, have the capacity to lift and accommodate three people in addition to its crew and to accept mid-air refuelling. Pilots and flight deck officers should be sent abroad for training as soon as an order was placed for a new vessel.

While the committee considered that more than two vessels could be needed, the recommended order level of two ships took account of the limited capacity of Verolme Cork Dockyard and of the capacity of the Naval Service to operate and crew the vessels.

## *2.2 Projected Cost and Cost/Benefit Analysis*

Estimated costs of the type of ships and helicopters proposed in the sub-committee's recommendations were stated in the report as £11.7m for one ship and £22.4m for two ships with delivery expected in two years, together with £5.4m for three helicopters with delivery in 1982 giving a total cost of £27.8m for the recommended two ship/three helicopter package. These figures were on the basis of the ships being built in VCD with the helicopters coming from any of five major manufacturers.

The committee stated that a full or satisfactory cost benefit analysis of carrying out a fishery surveillance task by means of a "ships/helicopters mix" as against a "ships only" operation was not possible as helicopters were not most profitably employed in a simple patrolling role but rather as surveillance instruments of the ships being served. In addition, an estimate of the daily progress of a vessel should include allowance for boardings, arrests, pursuit,

weather etc. with such allowances being subject to wide distortions. It was considered that the ultimate success of the fishery surveillance programme would be judged on an increased level of conservation and fewer infringements. In making such comparison as could be made between the two options, the report calculated that the new vessels would each have a daily patrolling potential of 5,000 sq. miles — i.e. 24 hours at 15 knots on a 12-mile wide path (the effective radar horizon of the vessel). The report estimated that a helicopter's best daily performance would add 2,500 square miles giving a total maximum daily potential of 7,500 sq. miles. This could be compared to a daily output of 4,608 sq. miles for a "Deirdre class" vessel — i.e. 24 hours at 14 knots on a 12 mile wide path.

By taking an annual availability of 180 days for ships and with helicopter operations possible from the ships for 90 days, the report calculated that the potential annual output for the recommended package of two vessels and three helicopters would total 3.3m sq. miles which on the alternative "ships only" basis would require the use of four "Deirdre class" vessels. While the capital cost of the "ships only" option would be £6.6m less at £21.2m than the cost of the ship/helicopter package, the report stated that this would be made up over the first eleven years of ship/helicopter operation by an annual saving of £0.6m in running costs. The life of the new vessels were expected to exceed 25 years and the helicopters upwards of 15 years.

### *2.3 Contract for Helicopter Patrol Vessel*

The report was accepted by the Minister for Defence in August 1979 following which orders were placed for hull design and model tank tests. A Government decision of July 1980 approved the placing of an order with VCD for two new-design naval vessels and a down payment of £4.8m (i.e. 20% of the estimated cost of £24m for the two ships) was made to VCD in December 1980. The Government decided in July 1981, following a general expenditure review, that only one ship should be ordered and this decision was confirmed in December 1981. Design and development work had commenced in October 1979 and the vessel (P31 — LE Eithne) was completed in November 1984 at a final cost of £26m (excluding VAT of £5m and armaments costing £2m). The vessel was commissioned and came into operation in December 1984.

The circumstances surrounding the placing of this contract and the amount of the final cost of the vessel were examined by the Committee of Public Accounts in 1984 in the course of that Committee's examination of the C.&A.G's Report on the 1980 and 1981 Appropriation Accounts and this project audit report will not comment further on those aspects.

### *2.4 Purchase of Helicopters*

The Government decision of December 1981 which approved the proposal to acquire the new-design fishery protection vessel also approved the acquisition of two helicopters for fishery protection purposes. Department of Finance sanction to seek tenders for the two helicopters as part of the fishery protection

measures was given in June 1982, and a contract for delivery of two Aerospatiale Dauphin SA 365F shipborne helicopters (including initial stock of spares) was placed in December 1982. The contract price was £6.321m (excluding VAT of £1.897m) and delivery was scheduled for December 1984. Three Dauphin landbased helicopters for Search and Rescue (SAR) purposes were ordered at the same time.

Considerable delays were experienced in securing the completion of the contract which were attributed by the contractor to development work on certain avionic equipment and flight information systems, and the fishery patrol helicopters were not delivered until June and July 1986. The final VAT exclusive cost was £7.395m and the increase over contract price was mainly due to a Price Variation Clause which was only applied up to the scheduled delivery date of December 1984. Non-monetary compensation valued at £0.9m, approximately, in respect of the delay in delivery was agreed with the contractor and included technician training and additional spares. The SAR helicopters were delivered between June and December 1986.

### *2.5 E.C. Financial Assistance*

Following the introduction of the 200 mile limit, an E.C. decision of July 1978 sanctioned reimbursement to Ireland of up to 46m. E.C.U.s of eligible expenditure incurred in the period 1977-82 on specialised fishery surveillance facilities. An extension was later granted to the end of 1984. Eligible expenditure was claimed on a year in arrears basis. The total expenditure incurred by the Exchequer on fishery surveillance facilities amounted to £50.32m of which £32.15m was reimbursed by the E.C.. Approximately £35m of the £50.3m expended and £18m of the £32m recouped were in respect of LE Eithne and the two naval helicopters. The relative proportion of the total expenditure and recoupment absorbed by the LE Eithne and the helicopters would be less if these figures were stated in constant terms.

### *3. Audit Objectives*

The objective of the audit was to establish whether full value was being obtained by the State from its purpose-built helicopter patrol vessel, LE Eithne, and two naval helicopters valued at a total of c. £35m. or whether there had been any loss to the State by way of wasteful expenditure, under-utilisation of assets or value forgone.

As pointed out by the planning sub-committee, performance in this area does not easily lend itself to measurement, as much of the benefit would be expected in the improved quality of fishery patrol over and above a simple increase in patrol miles. However, as the improvement in quality is dependent on maximum possible utilisation of the resources, the audit examination focused on the extent to which both the patrol vessel and the naval helicopters achieved the annual fishery patrol targets envisaged by the sub-committee.

As the LE Eithne is operated by the Naval Service out of the Naval Base at Haulbowline, and the naval helicopters are operated by the Air Corps from Casement Aerodrome at Baldonnell, each being a distinct Service within the Defence Forces, their joint operation on fishery patrol duties was examined from both perspectives.

#### 4. Audit Findings — Naval Service

##### 4.1 Operation of L.E. Eithne

The annual patrol plan of the Naval Service requires each vessel to achieve 180 days on patrol, and the conclusions and recommendations of the sub-committee were based on this standard of 180 patrol days per annum. The normal operation of the LE Eithne involves two to three weeks at sea followed by a two week rest period during which minor maintenance is carried out with a further period set aside for major maintenance work. Naval records gave the following information on the operation of the LE Eithne for the six years 1985-90:

TABLE 1. — L.E. EITHNE OPERATIONS 1985-1990

Year	Distance travelled (n.miles)	Days on Patrol
1985	14,944	114
1986	22,643	189
1987	31,615	206
1988	19,398	179
1989	20,928	179
1990	22,846	162

This gives an average of 171 days per annum for the full period and 183 days per annum over the last five years. The figures include days in respect of two voyages abroad undertaken by the LE Eithne: — to USA in 1986 as part of bicentennial celebrations (37 days), and to Newfoundland in 1990 on fishery surveillance work on behalf of the E.C. and for which the cost was refunded (42 days). Even when deduction is made in respect of the USA trip, the resultant annual average of 165 days is approximately 92% of the patrol target and is almost all spent on fishery surveillance.

##### 4.2 Operation of L.E. Eithne with Fishery Protection Helicopters

Naval Service records of the numbers of occasions when a helicopter was operating with the LE Eithne can be summarised as follows:

TABLE 2. — HELICOPTER OPERATIONS WITH L.E. EITHNE

Year	No. of Missions	No. of Hours	% of 300 hour Naval Service target
*1985	not available	57	19
**1986	not available	192	64
**1987	not available	117	39
1988	4	22	7
1989	6	35	12
1990	6	44	15

\* The hours shown for 1985 related to training carried out in France prior to delivery of the helicopters.

\*\* The hours shown for 1986 and portion of 1987 were intensive training which resulted in full ship/helicopter operational capability being achieved by three helicopter crews.

Some activity with helicopters other than the two Dauphin 365F shipborne helicopters (e.g. re-fuelling) are included with these figures although these instances only account for a small part of the total and do not distort the overall picture. The hours shown in Naval records over the six years include only five hours of fishery patrol by the Dauphin 365Fs, the balance of the time being taken up with training.

In the view of the Naval Service authorities, the operational proficiency of the LE Eithne is reduced by over 60% when the helicopter is not embarked. The naval objective for flying time from the ship, during the 90 days on which weather/sea conditions would be expected to permit helicopter operations, is 300 hours per annum. This figure includes both operational and training flying time.

Little progress is perceived to have been made towards achieving full operation of the helicopters with the LE Eithne. Its present patrol profile is regarded as similar to the smaller P.20 – P.23 class vessels (which cost less than 50% of the cost of LE Eithne) while a much larger crew is carried — 72 as against 48 — as the vessel is required to maintain a state of “helicopter readiness” even when helicopter operations only occur infrequently, and also in anticipation of emergencies. When compared purely in terms of potential patrol coverage, the 5,000 sq. mile daily output of the LE Eithne without a helicopter embarked is only 8% greater than the 4,608 sq. mile output for a “Deirdre class” vessel. However, when account is also taken of the increased size and weather capability of the LE Eithne together with other advantages in the areas of speed, range, radar and communications equipment, the Naval Service considers that the difference is closer to 20% in operational terms.

There is concern in the Naval Service that the proficiency of the LE Eithne's crew in helicopter operations, which was achieved in 1985 and 1986, has been seriously eroded due to the infrequency of helicopter operations with a resulting lack of opportunity to keep up to minimum certifiable standards of proficiency and operational competence.

### 5. Audit Findings — Air Corps

The Air Corps operation of the five Dauphin 365F helicopters is governed by

- (i) availability of aircraft
- (ii) availability of pilots, and
- (iii) priority of mission.

#### 5.1 Availability of Helicopters

While the Air Corps expect each aircraft to achieve at least 300 flying hours per annum, it is likely that there will be only two or three available to carry out missions at any time due to the requirements of both scheduled maintenance (taking up to two months each year) and of unscheduled maintenance. The extent of "downtime" can be extended by delays in obtaining spare parts and by a shortage of technicians.

The following table shows the flying hours of the five Dauphin 365F helicopters in the four full years of operation:

TABLE 3. — FLYING HOURS OF DAUPHIN HELICOPTERS 1987-1990

Aircraft	1987	1988	1989	1990	Average
D 244 (Naval)	374	257	295	338	315
D 245 (Naval)	275	326	201	370	293
D 246	283	147	255	228	223
D 247	272	255	370	359	314
D 248	311	289	213	431	311

The overall average was 292 flying hours per annum, with the two naval aircraft averaging 304 flying hours.

#### 5.2 Availability of Pilots

At present there are seven two-man crews trained to fly the Dauphin helicopters and, of those, three crews are qualified to land and take-off from the LE Eithne during daylight hours. All seven crews are not available on a full time basis as five officers are also rostered for other duties e.g. attachment to Army H.Q. and to Training School.

The three crews qualified for daytime operations with the LE Eithne had attained the level of expertise and experience necessary for this purpose by 1987, mainly as a result of training done with a French Naval test pilot as part of the purchase contract, and since that time no further crew member has accumulated the required number of flying hours with the vessel.

The current training sequence for Dauphin helicopter pilots, following daytime flying in the smaller Gazelle and Alouette helicopters, is

- Dauphin — conversion to flying the larger helicopter
- Dauphin — blind instrument flying and daytime SAR
- Dauphin — night flying SAR
- Dauphin — operations with ship.

Deck operations are considered to be the most difficult operations undertaken by helicopters, and the training sequence intends that flight crews should first be fully competent in the other operational tasks.

The following table compiled from information supplied by the Air Corps shows a total of 2,839 sorties flown by all five helicopters in the course of Dauphin training and practice in the period 1986-90:

TABLE 4. — DAUPHIN TRAINING 1986-1990

Training Sortie	1986	1987	1988	1989	1990	Total
Dauphin conversion	130	—	40	—	—	170
Instrument & day/night SAR — training	379	385	223	194	64	1,245
Instrument & day/night SAR — practice	—	304	166	322	396	1,188
Operations with ship — training	150	—	—	—	—	150
Operations with ship — practice	—	68	5	3	10	86
Totals	659	757	434	519	470	2,839

While the Dauphins became operational for day SAR in August 1987 and night flying SAR was achieved by the seven crews by September 1989, little progress was being made at the beginning of 1991 on flying from the LE Eithne.

### 5.3 Usage of Helicopters

Two of the Dauphin helicopters were purchased primarily for fishery surveillance operations in conjunction with LE Eithne (and form the Naval Support Squadron of No. 3 Support Wing of the Air Corps) and the other three Dauphins were intended for Search and Rescue duties (these three aircraft form SAR Squadron of No. 3 Support Wing). In practice, all five are used as multi-role aircraft to meet the operational demands made on the Air Corps in various areas which are categorised as follows: SAR, Air Ambulance, Island Relief, VIP Transport, Government Department Co-operation, Demonstration, Naval Service Co-operation and Military Uses.

The primary role is SAR and, since the Dauphins became operational, the Air Corps have made specific provision in this area. Initially, two aircraft were kept available at Baldonnel at all times — one specifically for SAR, and the other for a general role e.g. training, transport. From September 1989, one aircraft was kept available at Baldonnel and a second at Shannon and, from July 1991, this second aircraft was transferred to Finner Camp, Co. Donegal. The

requirements of other roles, including Naval Service co-operation, are net as available resources, both in terms of pilots and aircraft, allow with the result that the effects of any downtime impact almost entirely on the fulfilment of these roles.

The following table compiled from Air Corps records gives an analysis of the missions flown by Dauphin helicopters in the period 1987-90:

TABLE 5. — DAUPHIN MISSIONS 1987-90

Mission Type	1987	1988	1989	1990	Total	% of all missions
SAR	41	76	106	98	321	45
Air Ambulance	27	25	41	36	129	18
Island Relief	1	2	1	—	4	1
VIP Transport	7	1	3	3	14	2
Govt.Dept.						
Co-op	3	2	3	7	15	2
Demonstrations	1	12	10	13	36	5
<b>Naval Co-op</b>	<b>5</b>	<b>5</b>	<b>3</b>	<b>10</b>	<b>23</b>	<b>3</b>
Military Uses	<u>59</u>	<u>34</u>	<u>24</u>	<u>56</u>	<u>173</u>	<u>24</u>
Totals	144	157	191	223	715	100%

The 23 Naval Co-operation missions shown in Table above can be further analysed as follows:

TABLE 6. — ANALYSIS OF DAUPHIN NAVAL CO-OP MISSIONS

Year	Missions	Mission Time	Flying Time	Remarks
1987	5	33 hours	16 hours	Training. One 8 hour mission involved non-Naval Dauphin
1988	5	11 hours	10 hours	Training. Two involved non-Naval Dauphin
1989	3	4 hours	4 hours	Training. One involved non-Naval Dauphin
1990	10	80 hours	29 hours	Five training (one non-Naval Dauphin); Three fishery patrols totalling 10 hours; One SAR (non-Naval Dauphin); One Reconnaissance.

(Note: due to differences in categorisation of ship/helicopter operations by Air Corps and Naval Service, because sorties do not always equate to missions, the figures in the tables do not necessarily agree.)

While the total of 59 hours of flying time would appear to be a meagre return for two naval helicopters acquired for fishery protection surveillance, it reflects the reality of the present approach to utilisation of the Dauphins for this purpose namely to carry out helicopter/LE Eithne operations or "Naval Co-operation" on an opportunity basis and this apparently requires the simultaneous existence of three conditions:

- availability of helicopter
- availability of trained crew
- favourable location of LE Eithne to cut down on transit time.

## **6. Other Related Developments**

The Review Group on Air/Sea Rescue Services was established by the Minister for the Marine in February 1989 to examine the structure and the operation of the Air/Sea rescue services and to make recommendations to ensure a cost-effective and efficient service to meet national and international requirements. Its report of February 1990 included recommendations that

- a Dauphin should be detached to Haulbowline Naval Base for operation with LE Eithne;
- all five Dauphins should be fitted for shipborne operations;
- selected Naval Officers should receive pilot training.

In August 1990 following consideration of the report, the Government approved the deployment of a Dauphin helicopter at Cork as soon as practicable, primarily for operation with LE Eithne but to be located at Cork when not embarked on the ship. Temporary hangar accommodation is presently being secured at Cork Airport for this purpose. It also decided that the feasibility of fitting the three SAR helicopters for shipborne operations and of pilot training for Naval Officers should be examined and a report submitted to Government. This is currently under examination by the Department of Defence.

## **7. Findings**

The LE Eithne achieved an annual average of 165 days on patrol over the years 1985 to 1990 which, at 92% of the targeted 180 days, can be regarded as an acceptable output.

The overall average number of flying hours for the two fishery patrol Dauphin 365Fs was 304 hours for the years 1987-90 which compares favourably with the overall average of 292 hours for all five Dauphins over the period.

However, the total of 23 missions flown under the heading "Naval Co-operation" amounting to a total of 59 flying hours in four years falls a long way short of the naval objective of 300 hours per annum, and is diluted even further by the fact that only 3 missions were fishery patrols giving a total of 10 flying hours (per Air Corps records). As the LE Eithne was designed and built to a specification which was intended to achieve 90 days of helicopter operations

annually in sea patrols around this country, this outturn must be regarded as negligible. In effect the LE Eithne, although costing over twice the amount to build, is operating more as a "Deirdre class" vessel as, without the helicopter facility, the coverage and quality of its patrols are drastically reduced even when allowance is made for the performance advantages of the larger vessel. However, it is less cost-efficient than the smaller vessels as a much larger crew is carried (72 as against 48) with a consequent substantial increase in operating cost in pay terms alone of c. 50%. The cost of providing the helicopter carrying facility together with the requirement of a larger crew can therefore hardly be regarded as yielding an adequate return on investment in value for money terms.

An estimate of the extent of the under-utilisation of the helicopter carrying capability of the £28m. LE Eithne varies between 60% (Naval Service estimate) and 33% (based on the 1978 sub-committee estimate of the increased coverage by the helicopter). Taking account of the emphasis on the improved quality of fishery surveillance expected from the helicopter carrying ship — as opposed to purely patrol miles covered — the actual position must be closer to the higher figure.

It is also likely that the less effective fishery surveillance as a result of not using the helicopters in conjunction with the LE Eithne on fishery patrol has resulted in loss of fish stocks due to illegal fishing in waters which would have been policed by a fully operational helicopter-carrying vessel. This view is supported by the experience of the only fishery patrols carried out with a helicopter, during June and July 1990, which resulted in the arrest of three trawlers.

I have sought the opinion of the Department of the Marine on this aspect.

A further consequence of the continued absence of helicopter operations on the LE Eithne is the likelihood that retraining of the key members of the ship's crew involved in helicopter operations will be required.

Naval co-operation accounted for only 3% of Dauphin missions in the period 1987-90. While the Air Corps have outlined restrictions on Dauphin helicopter availability due to SAR requirements, this activity — even including Air Ambulance and Island Relief — accounted for a total of 64% of missions in the period, leaving a balance of 33% of missions in areas such as VIP Transport (2%), Government Department Co-operation (2%), Demonstrations (5%) and Military Uses (24%). This raises the question as to whether helicopter resources other than the Dauphin 365Fs could have catered for such requirements; thus allowing the naval Dauphins to fulfil the primary role for which they were purchased and for which E.C. assistance was received — while also ensuring the full utilisation of the purpose-built helicopter-carrying patrol vessel LE Eithne.

## **8. Departmental Response**

The Department of Defence outlined some factors which they concluded had a bearing on the issues raised in this report.

They state that

- the project had proved to be very complex technically and that the build up of Air Corps expertise had been slow because of pilot shortage and maintenance problems. Difficulties had been encountered by the Air Corps in the operation of helicopters which were fitted with new aviation electronic packages which took 2/3 years to prove and to eliminate teething problems. The process of familiarisation for pilots and maintenance crews in any event would have had to be gradual, undertaken in modular sequences, before shipborne operations on a regular basis could be mounted.
- during the period 1987–1989, an unusually large number of skilled technicians left the Air Corps to take up employment in the then booming commercial sector, occasioning low serviceability of the entire fleet of five Dauphins. In the case of pilots, training and operational capability were limited by an equally serious loss of trained personnel between 1987 and 1990 which was arrested only when the unusual measure of refusing to allow pilots to retire early was resorted to.
- it was normal in military aviation to provide three helicopters to ensure that at least one would be available on a 24 hour basis. The decision to detach a helicopter from Baldonnell to Shannon and subsequently to Finner Camp, which arose as a result of the increased priority given to search and rescue, affected the capacity to train for shipboard operations.
- in an overall appraisal of the Department's response to meet the demands for increased fishery surveillance that arose in the 1970s and 1980s, the extra capacity provided with the acquisition of the two Peacock Class Patrol Vessels, L.E. Orla and L.E. Ciara, should be taken into account. These vessels had been acquired in 1988 (at a cost of £9.4m) and fitted in admirably to the pattern of patrolling undertaken by the other patrol vessels, enhanced the seagoing operations of the fleet at large, and were particularly suited to inshore patrolling. Additionally a twin-engined long range maritime surveillance aircraft had been acquired earlier in 1991 (at a cost of £5.6m.) and was being operated by the Air Corps.
- the above-mentioned acquisitions had added considerably to fisheries surveillance undertaken by the Defence Forces, and had more than offset any delay in giving full effect to the integration of the L.E. Eithne/Dauphin operation on fishery surveillance duties.
- both the helicopters and the L.E. Eithne were still new and had been extensively used since coming into service, although in the case of the helicopters the extent of use for the SAR mission had been greater than originally visualised.
- since 1989 the Irish record in fishery surveillance had been one of solid and significant achievement and improvement. These developments had been noted by the European Commission's inspectorate in the course of their

regular missions to Ireland and, it was understood from the Department of the Marine, had been acknowledged at Commission level.

- the military authorities had indicated that a coherent training development programme had, in fact, been put in place and was ongoing.

[They did not suggest that a coherent operational programme had been put in place.]

- the military authorities had also indicated that there had been an over-expectation of capabilities and an underestimation of the complexity of the air task involved in developing the skills and experience levels of pilots, aircrew and technicians on a state of the art helicopter in the hostile environment of the Atlantic Maritime Theatre.

In arriving at the conclusions set out in this report, cognisance was taken of these factors.

P.L.McDONNELL

Ard Reachtaire Cuntas ags Ciste  
(Comptroller and Auditor General)

15th October, 1991

## DEPARTMENT OF SOCIAL WELFARE

### LONG TERM SICKNESS BENEFIT RECIPIENTS PROFILE AND TRENDS

#### Summary and Conclusions

- 1 This report sets out the results of an examination by the Office of the Comptroller and Auditor General of the profile of the Disability Benefit (DB) recipient population and associated matters including the relationship between DB and Invalidity Pension (IP) and the medically certified causes of disability. It pays particular attention to the long duration of many of the claims in payment.
- 2 The audit objective was to analyse the data with a view to establishing its reasonableness or otherwise in the context of what the schemes are expected to deliver and what needs they are intended to meet. In order to evaluate the audit findings authoritatively and to compare the Irish experience with the Department of Social Welfare's (DSW) British counterpart, the DHSS, and with trends in commercial permanent health insurance (PHI) schemes the firm of William M. Mercer Fraser Ltd., Actuaries and Consultants, was engaged. Their findings and conclusions are incorporated in this report. In this Office's opinion their work gives valuable insight into many aspects of the subject and it may prove useful as an input to the policy formulation process in this area. They have agreed to this Office providing a copy of their full report to DSW if that Department so wishes.
- 3 The aim of the DB scheme is to provide an income to persons temporarily unable to work due to incapacity. The aim of the IP scheme is to provide an income to persons likely to be permanently incapable of work due to incapacity. In both cases entitlement is established by medical evidence and by a qualifying PRSI contribution record. Even though DB of its nature is intended to be short-term, it can, in practice, continue indefinitely. Persons in receipt of DB whose incapacity to work is considered by DSW to have become permanent are invited to opt for transfer from DB to IP but have the right to refuse to do so. Periodic medical certification of continuing incapacity is required from DB recipients. On the award of IP the requirement to furnish medical certification of incapacity ceases.
- 4 In summary, the main findings were:—
  - Since 1986, there has been a substantial fall in the number of persons in receipt of DB.
  - The number of long duration DB recipients i.e. those continuously in receipt of DB for more than one year, represented a high proportion of the total number of DB recipients.

- Women in receipt of DB as a percentage of the total number of DB recipients was high (46%) in comparison with the percentage of women in the workforce (32%) but this is not unduly out of line with statistical evidence elsewhere.
  - Three out of every four persons under 35 who are in receipt of long duration DB are women.
  - Married women as a percentage of all women in receipt of DB was high (81%) in comparison with the percentage of married women in the workforce (39%) although there are a number of recognisable factors which can to some extent contribute to this imbalance.
  - 40% of DB recipients had been in receipt of Unemployment Assistance/ Unemployment Benefit (UA/UB) immediately before going on to DB and there is evidence to suggest that some “transfers” to DB took place when entitlement to UA/UB was either recently or was on the point of being exhausted.
  - The Department’s computer record of the medically certified causes of incapacity of DB recipients had a significant level of error but according to the Department this does not have a detrimental impact on the process of referral to medical examiners.
  - Although the weekly rate of IP is higher than the rate of DB, persons qualifying for transfer to IP can in a minority of cases achieve a net financial gain by declining an invitation by DSW to do so because long term social welfare benefits such as IP are taxable while short term benefits such as DB are not, irrespective of their actual duration.
- 5 The actuarial comparison between recipients of long duration DB and IP in Ireland and recipients of invalidity benefit in Britain revealed that
- there is a 20% – 27% higher incidence of claiming in Ireland
  - there is a 75% higher claim rate at durations of more than 3 years in Ireland
  - for claims in payment for 1 – 3 years the Irish claim rate was more than 20% lower
  - both countries show a similar profile of recipients in terms of sex and marital status
  - there is a notable dissimilarity in the claim profile of married female recipients under 30 years of age. In Britain, married females under 30 years of age are four times more likely to claim invalidity benefit than single females in the same age group; in Ireland, married females under 30 are fourteen times more likely to have a long duration claim than their single counterparts.

The actuaries attribute the higher incidence of claiming to the effect of higher rates of unemployment on the population and put forward evidence in support of their theory. The high imbalance of female recipients in both Britain and Ireland (over double the number of men in relative terms) is seen by them to be consistent with patterns in other countries and with

experience in commercial PHI schemes. These trends appear to stem from the longer term nature of female sickness and to a lesser extent from motivational factors. In regard to the particularly heavy claim rates for young married women in Ireland the actuaries were of the opinion that it would be worthwhile to carry out a more detailed analysis of the underlying causes of disability and total family income situation in such cases.

## DEPARTMENT OF SOCIAL WELFARE

### LONG TERM SICKNESS BENEFIT RECIPIENTS PROFILE AND TRENDS

#### 1. *Background/Introduction*

##### 1.1 *Disability Benefit*

Sickness payment schemes for those unable to work due to ill-health were introduced in the early part of this century. The then newly formed Department of Social Welfare took over the administration of such schemes in 1947. Following proposals in a White Paper on Social Welfare published in 1949, DB was introduced in the Social Welfare Act 1952.

DB is payable to those under 66 who meet certain PRSI contribution requirements and who are unable to work because of illness. The minimum level of 39 weeks paid PRSI contributions entitles the claimant to payment of benefit for a maximum of twelve months. Five years contributions are necessary to qualify for entitlement to payment for longer periods. Medical evidence of illness must be submitted on a regular basis (ranging from weekly to six-monthly) throughout the period of incapacity. In addition, claimants are referred from time to time on a selective basis to medical examiners employed by the Department. While, in general, Social Welfare regulations preclude entitlement to payment of more than one benefit at a time, recipients of certain other benefits and allowances may be entitled to DB at half-rate in addition to their main benefit or allowance.

The estimated cost of DB to the Social Insurance Fund for 1991 is £188m.

##### 1.2 *Invalidity Pension*

IP was introduced in the Social Welfare Act, 1970 as a pension payable to insured persons who are or who become permanently incapable of work due to illness and who satisfy the PRSI contribution conditions of 5 years paid PRSI and 48 contributions paid or credited in the previous tax year. Its provision was intended to be a development of DB and a replacement of it for certain categories of recipients.

A person is entitled to be awarded IP if continuously in receipt of DB for at least one year and it is shown to the satisfaction of a departmental deciding officer with the support of medical evidence that the person is likely to be incapable of work for at least a further year. DB claimants in this category are invited by the Department to opt for IP instead of DB and having so opted are not referred for any further medical examination. However, the claimant may decline the invitation to opt for transfer to IP.

The estimated cost of IP to the Social Insurance Fund in 1991 is £135.5m.

### 1.3 Rates of Payment (July 1991)

	Disability Benefit	Invalidity Pension
Personal Rate (per week)	£50.00	£56.40
Increase for Adult Dependant (per week)	£33.00	£37.20

Increases for Child Dependants are payable in all cases. Pay-related benefit may also be payable for limited periods to DB recipients.

The basic rates of IP and DB were the same until the 1979 Budget. This budget recognised a difference between the objectives of short and long term social welfare schemes and, while providing a general increase in weekly rates of short-term social welfare payments, which include DB, it also recognised old age pensioners and other long term recipients as deserving of special consideration as their capacity for work and their living requirements had been adversely affected by advancing years or chronic ill-health. This policy decision resulted in the rate of IP being for the first time set at a higher level than the rate of DB. Subsequent budgets also recognised the need for greater increases in social welfare payments for long term beneficiaries.

In addition to the basic rate of IP being set at a higher rate than that of DB, adult dependant and child dependant allowances are also paid at higher rates to invalidity pensioners. Furthermore, invalidity pensioners may also be eligible to benefit under certain free schemes and to receive other allowances not available to DB recipients such as: —

- Free Electricity — approx. £120 p.a.
- Free Fuel — £130 p.a.
- Free Telephone Rental Allowance — approx. £135 p.a.
- Free TV Licence — £44 p.a.
- Free Travel — approx. £62 p.a.

## 2. British Sickness and Invalidity Benefits

### 2.1 Sickness Benefit/Statutory Sick Pay

Sickness benefit is payable to people who are incapable of work because of sickness or disablement (provided they satisfy the contribution conditions and are not receiving statutory sick pay). However, as a result of the introduction of statutory sick pay in 1983 and its extension to 28 weeks of incapacity in 1986, sickness benefit has been largely replaced by statutory sick pay for most people working for an employer and who pay Class 1 National Insurance contributions.

## 2.2 *Invalidity Benefit*

Since 1970, invalidity benefit has replaced sickness benefit or statutory sick pay (provided there is underlying entitlement to sickness benefit) if incapacity continues after 28 weeks. A supplement is paid for an adult dependant and for each child dependant. Invalidity benefit is payable for as long as the incapacity lasts, until retirement, or until age 65 for women and 70 for men. If it is payable after minimum pension age, the amount paid is normally the same as the beneficiary's retirement pension entitlement. Claimants who have become entitled to invalidity benefit since 6 April 1979 may also be paid an additional invalidity allowance based on the earnings related National Insurance contributions they paid as employees after 6 April 1978.

### **Detailed Findings**

The main findings of this report are based on data extracted at the date of commencement of audit — August 1990.

### **3 Fall in Number of DB Recipients**

- 3.1 The number of persons in receipt of DB varies from week to week so any statistical analysis or comparative study must be carried out by reference to claims in payment at dates which are representative of general trends. However, comparative data for August of earlier years could not conveniently be extracted from DSW files so the available year end data is used to show the fall in the number of DB recipients in the past five years. Table A shows the total numbers in receipt of DB in each of the years 1986 to 1990 analysed to show the duration for which claims had been continuously in payment at the end of each year.

Table A  
Department of Social Welfare statistics for DB  
claimants 1986-1990.

Year	Duration of claim in years					Total long duration	Total of all DE
	Over 5	4-5	3-4	2-3	1-2		
1990	12,110	2,670	3,130	3,780	6,930	28,620	52,770
1989	14,140	3,610	3,780	4,700	7,240	33,470	55,520
1988	15,150	3,940	4,820	5,260	8,740	37,910	61,950
1987	12,900	2,725	4,340	8,065	11,590	39,620	68,450
1986	15,440	3,590	4,820	8,120	12,870	44,840	79,120

A notable feature is the drop in the overall number of recipients from a high of 79,120 in 1986 to 52,770 in 1990. However, although the number in receipt of DB continuously for more than five years has also fallen it has not been a pro-rata decline. As a percentage of total recipients the

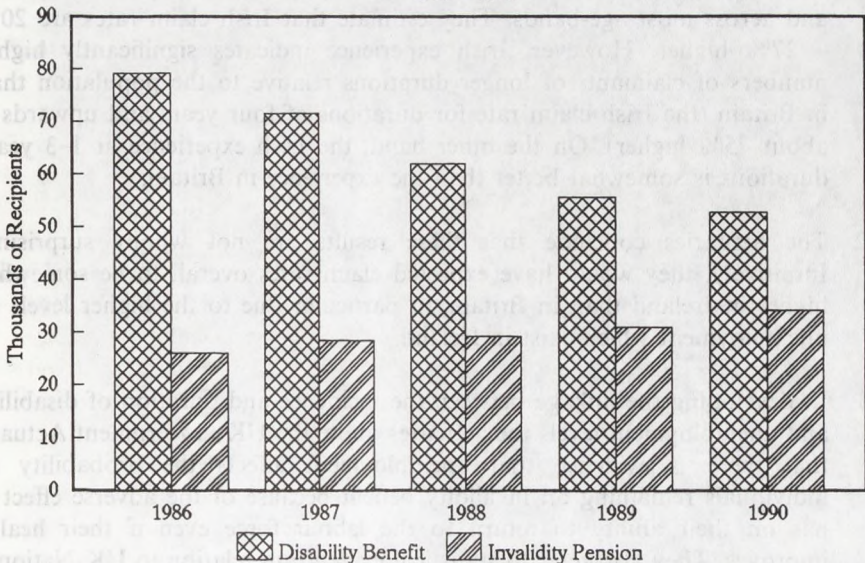
number continuously on DB for more than five years was almost 20% in 1986 and 23% in 1990.

3.2 In the same period the numbers being paid IP increased (26,107 in 1986 to 34,070 in 1990) but the increase was not as great as the reduction in the numbers on DB (see Fig. 1). Taking both categories of benefit together there has been a significant reduction in the total number of recipients.

3.3 DSW attributes the reduction to a number of factors: —

- (a) The impact of a more scientific approach to the selection of claimants for examination by the Department's medical examiners which led to more timely and appropriate referrals. The effect of the new approach was to raise the proportion of claimants found capable of work from 17.88% of referrals in 1986 to 25.75% in 1988 and 24.7% in 1989.
- (b) The effect of changes in contribution conditions for continuous receipt of DB which were introduced in 1987. The changes in conditions applied to new cases only and might explain why the fall in the number of claimants has been greater in the case of short-duration DB recipients.
- (c) The activities of DB Control section have been greatly expanded since 1986 with greater resources being allocated to the section and more intensive and innovative investigations being undertaken. A joint investigation unit (with Revenue) was also set up in 1987 to combat welfare and tax abuse. This unit has played a significant part in investigating companies at the request of the DB Control Section.

Recipients of Disability Benefit and Invalidation Pension  
1986 - 1990



Source: DSW Statistics 1990  
Figure 1

DSW were not aware of any comprehensive statistics on the overall health of the population which would support firm conclusions as to whether changes in DB claim rates could be attributed to improvement in the health of the workforce.

- 3.4 The reduction in the numbers in receipt of DB following referral to the Department's medical examiners also raised questions about the reliability of medical certification by claimants' doctors. DSW state that where improper certification occurs and the offence is proved, DSW may impose a penalty or terminate the agreement with the doctor concerned. The 1990 figures in relation to complaints against doctors were as follows:

Number of complaints carried over from 1989.....	2
Number of complaints received up to 31 December 1990.....	10
Total.....	12
Dealt with as follows: —	
Fines imposed	2
(2 Appeals being considered)	
Certifiers warned.....	0
Certifier's explanation accepted.....	1
Still under investigation at 31 December 1990.....	9

#### **4 Comparison of Long Duration Claim Rates between Ireland and Britain**

- 4.1 The actuaries compared Irish claim rates with British claim rates. The results show that the claim level for DB/IP in Ireland is somewhat higher than the equivalent experience in Britain, fairly consistently for both sexes and across most age-bands. They estimate that Irish claim rates are 20% – 27% higher. However, Irish experience indicates significantly higher numbers of claimants of longer durations relative to the population than in Britain (the Irish claim rate for durations of four years and upwards is about 75% higher). On the other hand, the Irish experience at 1–2 years durations is somewhat better than the experience in Britain.
- 4.2 The actuaries conclude that these results are not wholly surprising. Intuitively, they would have expected claim rates overall to be somewhat higher in Ireland than in Britain, in particular due to the higher levels of unemployment which exist in Ireland.

In developing the linkage between the incidence and duration of disability and unemployment levels the actuaries quote the UK Government Actuary that there is evidence that unemployment affects the probability of individuals remaining on invalidity benefit because of the adverse effect it has on their ability to return to the labour force even if their health improves. They also refer to statistical evidence in relation to UK National Insurance invalidity benefit which suggests that a rise in unemployment

levels causes recovery rates to fall (and therefore the average duration of claims to increase). However, there was also evidence that as unemployment rises, claim inception rates fall — this is in line with the results of the actuaries' analysis of DSW statistics which show lower claim rates at short durations for Ireland than for Britain.

Further reasons for the difference in the relativity of Irish/British rates of claiming for 1 – 3 years duration are likely to include the increased qualifying contribution requirements which DSW introduced for new claimants in 1987, as well as the more stringent control of claims and investigation of abuses which has been instigated by DSW in recent years. In this regard, a leading actuary with extensive experience of sickness insurance, has stated that liberal definitions of disability and loose claims control are likely to have particularly significant effects on morbidity experience. It is likely that the restrictive measures introduced have had most impact at the short durations and that it will be some time yet before the full effect is seen at longer durations. This suggests that the improvement in the overall numbers claiming benefit is primarily due to a drop in the incidence of new claims and/or an increase in the rate of termination of claims at short durations.

In relation to the comparative claim rates for the Social Insurance Schemes in Ireland and Britain, the actuaries note a similar result published by the Continuous Mortality Investigation Bureau which shows a ratio of 1.43 to 1 for the numbers of weeks sickness experiences in relation to Group Permanent Health Insurance (PHI) policies in Ireland as compared to similar policies in the UK (for policies on male lives with a 26 week deferred period). Although recognising that the structure of the populations at risk differs somewhat between PHI and National Insurance, they regard this as strong evidence that there are underlying differences in sickness rates in Ireland and the UK, with Irish rates being higher. This is also in line with mortality trends, where mortality rates in Ireland are somewhat higher than in the UK.

### **5 Sex Profile of DB Recipients**

5.1 Available statistics show that the ratio of male to female DB recipients is not typical of the pattern in the Labour Force or in other categories of persons on DSW records, including IP.

Table B  
Percentages of Males and Females in the following groups

	Disability Benefit**	Labour Force*	Invalidity Pension***	Unemployed****
Males	54	68	68	68
Females	46	32	32	32

\* Labour Force Survey — CSO 1989

\*\* DB claims in payment at full rate at August, 1990

\*\*\* Invalidity Pensions in payment at August, 1990

\*\*\*\* Economic series January, 1991 — CSO

5.2 DSW confirmed that the audit findings regarding the male/female profile of DB recipients were in line with a departmental statistical analysis carried out in 1989. While DSW were not aware of any statistics which would be sufficiently comprehensive to explain the over-representation of women in the DB population, they quoted some indicators of the comparative health status of men and women.

- (i) A 1985 ESRI study found that in Ireland women had a higher utilisation of health services than men. The extent to which this is due to maternity, rather than illness is not clear.
- (ii) A more recent ESRI study found that women tend to experience slightly higher levels of psychological distress than men. However, other factors such as employment and marital status were found to be more significant.
- (iii) Research into absenteeism, both in Ireland and elsewhere, has revealed that women workers tend to have higher rates of absenteeism than men. For example, a study of absenteeism in the public service in 1986 found that the percentage of days lost through sick leave was 2.74% for men and 4.04% for women.

5.3 The over-representation of women in the Irish DB population is not unusual when compared to experience in both public and private schemes in Britain. The actuaries point out that this is in line with morbidity experience generally and there is substantial statistical evidence available to suggest that female morbidity is usually considerably greater than the equivalent male experience. The actuaries have calculated that the overall female/male ratio for combined long duration DB and IP in Ireland is 2.13 to 1 while the equivalent ratio in the corresponding invalidity benefit in Britain is 2.44 and the ratio in the case of commercially operated PHI schemes in the UK is 2.52. Similar results have been obtained in analyses elsewhere.

Research carried out by a British reinsurance company has revealed underlying differences in the nature of sickness between males and females through the analysis of hospital stays, operations etc. The reinsurers

suggest that the medical conditions applicable to the physiology of females give rise to longer term sicknesses. The overall time spent in hospitals for females was found to be higher than for males for ages between 15 and 50 and reached a peak of 150% of the male rates around the age of 40.

It has also been suggested that differences in motivation to return to work are also a factor in the differences in disability insurance claim rates for men and women. Population studies have shown that the prevalence and timing of marriage and the degree of motivation to return to work are influenced by the relative salary levels of male and female employees. Thus lower salary levels for females may lead to a reduced incentive to return to work after having received DB and possibly also an increased incentive to attempt to claim DB in the first place; this is likely to be particularly true for married women with pre-adolescent children. (See 6.2)

5.4 The audit also revealed that the ratio of female to male recipients increases progressively with the duration of the DB claim. Females become a majority for claims in continuous payment over 6 years and comprise 67% of those in receipt of DB for more than 15 years. While DSW accept that the over-representation of women is undisputed they point out that the higher proportion of women on long term DB is not only a reflection of duration of illness/disability, it also reflects the fact that men are more likely to transfer to IP.

5.5 Table C compares the percentage of female DB recipients in various age groups with the corresponding percentage female representation in the Labour Force.

Table C  
Percentage per age group who are women

	In the Labour Force*	In Receipt of Disability Benefit**
Over 65	20	23
60-64	19	26
55-59	20	36
45-54	21	47
35-44	23	59
25-34	35	76
20-24	46	69

\* Labour Force Survey — CSO 1989

\*\* DB claims in payment at full rate for more than 1 Year at August, 1990 (excluding 508 records with no date of birth)

The imbalance is most marked in the young and middle age groupings. For example, three out of every four persons under 35 who are in receipt of long duration DB are women. This is surprising and DSW ought to examine the extent to which it may be attributable to questionable motivational factors, liberal definitions of disability and loose claim control rather than to physiological factors.

### **6. Marital Status of Recipients**

- 6.1 Analysis of the marital status of recipients gives the following percentages:—  
Although 61% of men in the Labour Force are married, 76% of men in receipt of long-duration DB are married.  
Although 39% of women in the Labour Force are married, 81% of women in receipt of long-duration DB are married.

While it is only to be expected that there would not be equilibrium between the Labour Force and DB figures it is reasonable to suggest that there should be some relationship and that the percentages on the female side are seriously out of line.

A 1989 DSW statistical analysis of DB and IP recipients bore out the audit findings. It confirmed that married women were over-represented among DB claimants as compared to their representation in the insured workforce and that young married women were substantially over-represented. However, DSW point out that a comparison of the 1989 results with a 1984 study had shown that the proportion of married women had declined.

- 6.2 The actuaries carried out an examination of the British experience in this regard and found broadly comparable results except in the case of young married women. In Britain they established that married women under 30 years of age are about four times more likely to claim invalidity benefit than their single counterparts. The actuaries felt that this trend would tend to be borne out by employers' statistics relating to work time lost due to sickness, where the average number of days sick for young married women workers tends to be significantly higher than for single women or for men. The primary reason for this trend is thought to be similar to one of the reasons given for females, generally, having higher claim rates than men i.e. that the level of motivation to claim is likely to be higher for women in a family situation where both spouses work and children are pre-adolescent. In this situation, women are less likely to return to work, particularly if they can continue to claim benefit. However, in Ireland married women under 30 are fourteen times more likely to be on long duration disability benefit or invalidity pension than their single counterparts. This was substantially higher than the actuaries expected and could not easily be explained. The total number of claims in this category is small (1,200 women) and to some extent this would distort the

comparison. Nevertheless, the actuaries felt that it may be worthwhile to carry out a more detailed analysis of the underlying causes of disability and total family income situation in these cases. While causes relating to pregnancy might be assumed to have an effect, this would not appear to be a significant factor according to the analysis of the National Insurance experience in Britain by cause of invalidity; however "mental disorders" (including post-natal depression) and stress may well be of significance.

### **7 Prior Income Source of DB Recipients**

7.1 An audit examination of the prior income source of long-duration DB recipients indicated that 39% – 43% had been in receipt of unemployment payments immediately prior to claiming DB. When these percentages are applied to the 29,454 long-duration DB claims in payment at August 1990 it emerges that between 11,500 and 12,700 had progressed from unemployment payments to DB.

This is consistent with the results of a statistical analysis on short-duration DB claims carried out by DSW in 1989 which revealed that 34% of recipients had progressed from unemployment payments to DB.

7.2 A comparison of both the audit findings and DSW analysis with the level of unemployment in the workforce revealed that the unemployed were overrepresented in the DB population. The over-representation applied to both male and females but was particularly high among women and markedly so among women whose spouse had earnings of over £50 per week. The over-representation of the unemployed in the DB population is consistent with the actuaries' views on the linkage between unemployment levels and DB patterns. However, an audit sample produced evidence of movement from unemployment payments to DB when UB entitlement was about to be or had recently been exhausted.

This suggests that in some cases the motivation for moving to DB is financial rather than medical, as further entitlement to social welfare payments on the termination of UB would normally depend on being within the means limit for UA. For example, a UB recipient with an income earning spouse might not qualify for UA on the basis of the means test. This does not arise with DB.

It is important that DSW should ensure that any attempts along these lines 'to play the system' are promptly detected and followed up.

### **8 Causes of Incapacity**

8.1 Codes indicating the cause of incapacity for work are recorded by the Department on computer file. The more commonly recorded causes of incapacity for recipients of long duration DB are

**Table D**  
**Analysis of incapacities of long duration DB claimants**

Incapacity/Illness	Male	Female
Anaemia	44	339
Illegible Cert	432	428
Chest Infection	132	65
Eye Infection/Conjunctivitis	147	41
Finger Injury/Strain	10	214
Food Poisoning	317	351
Gastritis	171	250
Investigations	361	823
Post Operation Debility	316	380
Varicose Veins	183	226
Viral Infection	109	149
Upper Limb Injury	137	58
Lower Limb Injury	348	145
Hand Injury	115	25
Neck/Back Injury	1,396	1,025
Arthritis/Rheumatism	908	564
Blood Pressure/Hypertension	653	451
Nervous Debility/Anxiety State	1,443	2,275
Peptic Ulcer	250	92
Migraine/Headache	46	112
Road Traffic/Multiple Injury	109	33
Other Incapacities	3,137	3,537
Fractures/Dislocation	362	130
Asthma	202	179
Bronchitis (over 30)	344	146
Disc Lesion	128	92
Diabetes	182	72
Cardiac Disorder	1,170	189
Epilepsy	113	81
Emphysema	978	318
Miscellaneous	<u>1,281</u>	<u>1,140</u>
Totals	15,524	13,930
Overall Total	29,454	

Source: D.B. claim file as at August, 1990.

However, the recorded cause of incapacity may not be the actual cause because it appears that once the first incapacity code is entered on the DB record it is not the Department's normal practice to update the record in the event of a change in the nature of incapacity. A departmental examination of 200 cases which compared the stated cause of incapacity

according to the latest medical certificate with the incapacity code on the DB record gave the following results

- the incapacity agreed in 124 cases
- the incapacity disagreed in 39 cases
- no incapacity code on the DB record in 22 cases
- the stated incapacity on the latest certificate was illegible in 15 cases.

8.2 Apart from the obvious undesirability of having erroneous data on the DB records, the question arose as to whether it had led to failure to refer or inappropriate referral of claimants to the Department's medical examiners or to failure to offer DB recipients transfer to IP because the nature of the recorded incapacity did not suggest permanent disablement.

In addressing this question DSW explained that erroneous incapacity codes may be entered into the system where the incapacity is illegible on the doctor's certificate or by data entry error. Where the incapacity is blank or illegible, an incapacity code is allocated which triggers an early referral to the medical examiner. So, insofar as this gives rise to inappropriate referral to the examiner, it means cases are referred too early, rather than referred too late or not at all.

Erroneous incapacity codes can also arise where an illness changes during the duration of the claim because, in such cases, the incapacity code is not changed. However, incapacity codes are used only for the first referral to the medical examiner. Subsequent referrals are based on the opinion of the first medical examiner. So, out-of-date codes would be unlikely to create significant numbers of inappropriate referrals.

Claimants suitable for transfer to IP are identified by medical examiners. Incapacity codes are not used for this purpose.

### ***9 Long Duration DB and Transfer to IP***

9.1 Of the 51,681 claimants being paid DB at the full rate at August 1990, 29,454 were long duration cases representing 57% of the total.

Duration of Claim in years	No.
Under 1	22,227
1 – 5	17,639
5 – 10	8,142
10 – 15	2,583
over 15	1,090
Total	51,681

It is clear that DB is being paid in a significant number of cases where the incapacity is of a duration which would be likely to give entitlement to IP.

- 9.2 DSW advise that between June 1990 and June 1991 a total of 10,669 recipients who were on DB for 5 years or more were identified with a view to transfer to IP. Also, all DB recipients who were on 6 monthly certification — a total of 4,500 — were similarly identified. The results were as follows:

*Cases on DB for 5 years or more*

- (a) 6,625 had previously refused IP or had other pensions (Widow/Blind etc.) which cannot be paid concurrently with IP and were not invited to transfer.
- (b) 2,635 were referred to the Medical Advisor for his opinion. Of these 1,777 were further referred for medical examination, whilst 88 were considered medically suitable for immediate transfer. Of the 1,777 referred to a medical examiner a total of 1,057 were subsequently considered medically suitable for transfer.
- (c) The remaining 1,409 were considered suitable without further referral.

*Cases on 6 monthly certification*

A total of 4,500 cases were examined. Some of these cases had already been included in the "more than 5 years" group. A total of 600 cases were invited to transfer to IP.

Resulting from this exercise, a total of 3,924 recipients were invited to transfer to IP. These requests were in addition to the routine requests which follow from permanent incapacity findings at medical examinations and direct requests from recipients and/or their representatives. DSW has been requested to state how many of the 3,924 took up the offer of transfer to IP.

### ***10 Potential Net Benefit of Staying on DB***

- 10.1 In general, long term Social Welfare payments are taxable while short term payments are not. Irrespective of the length of time over which DB is being paid it is treated as a short term benefit and is therefore not taxed. IP is regarded as a long term benefit and is taxed. This is somewhat anomalous in the context of the proportion of DB recipients in the long duration category viz. over one year's continuous payment. Essentially 57% or 29,454 of DB recipients as at August 1990 are de facto receiving benefit payments of a long term nature which are classified as short term. Furthermore, the number of DB recipients who have already declined to transfer to IP seems high particularly in the light of the higher rate of benefit and entitlement to extra allowances. It might reasonably be

concluded that this is an indication that there is a net tax benefit involved in opting to remain on the lower level of DB.

10.2 On the question of whether net savings would accrue to the Exchequer if long duration DB recipients were transferred to IP, DSW stated that, while they had not carried out any in-depth studies, costings of this nature were undertaken at intervals as part of its policy formulation process. Such costings would need to take account of the following:

- IP is paid at a higher rate than DB
- IP attracts entitlement to additional benefits, such as free travel, whereas DB does not
- IP is taxable, whereas DB is not.

DSW's ability to cost such factors is restricted by the fact that it has limited information on the incomes and tax status of DB claimants and so the impact of the tax element in any such costing is necessarily very tentative. Any costings done by DSW assume that only those with non-dependent working spouses (who constitute less than a quarter of all claimants) would have taxable incomes. Costings on this basis suggest that the tax gain would be less than the additional cost involved.

10.3 On the question of whether they had made any estimate of the revenue that would accrue to the Exchequer if long duration DB were itself taxed, DSW stated that, given the limited information on incomes and tax status of claimants, any tax estimates prepared by the Department could only be rough approximations. Again on the assumption that only those with non-dependent working spouses would come into the tax net, it has been estimated by the Department that the tax revenue that would accrue to the Exchequer if DB became taxable after 12 months would be in the region of £7m annually. This does not take account of the additional Exchequer cost which would arise if the taxation of DB led to an increased number of recipients opting for IP instead of DB.

10.4 The actuaries have noted that, ignoring the fact that claimants have a choice of benefit, the numbers of claimants on DB for very long durations seem particularly high. Actuarial data relating to duration-specific recovery rates from sickness/invalidity generally shows that recovery rates fall significantly as the duration of claim increases and this suggests that a significant proportion of long duration disability claimants could be classified as permanently incapable of work.

The actuaries referred to some data published by the Commission on Social Welfare in relation to a survey of Social Welfare householders undertaken by An Foras Taluntais in 1984 which indicated that, despite the higher rate payable, a greater proportion of invalidity pensioners are in a poorer financial position than those on DB. Admittedly, the survey was based on small sample sizes which might distort its findings and it

also included short term DB cases who might have sick pay entitlements from their employers, but nevertheless it suggests that the percentage of recipients of DB who might be likely to be liable to income tax is significantly higher than the equivalent percentage of invalidity pensioners. This adds weight to the rationale that the only reason for claimants to choose to stay on DB (when offered the option to transfer to IP) is that there is a potential financial gain due to the benefit not being taxed (assuming that claimants exercise their choice in a rational manner).

P.L.McDONNELL

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

15th October, 1991

# INTERNAL AUDIT IN CENTRAL GOVERNMENT

## 1. Introduction

During 1991 my Office reviewed the status and effectiveness of internal audit in the central government area.

Internal audit has been defined as an independent review by a unit within an organisation of accounting, financial and other operations on behalf of management. It is designed to reassure management that its system of internal control secures adherence to policy, safeguards its assets, produces accurate and reliable accounting data and achieves operational efficiency. It is independent in the sense that it does not have executive responsibility for the functions it reviews and is not responsible to line management.

While internal audit and external audit operate in the same field, the major point of departure is at the reporting stage. In the case of external audit such reporting is to a controlling or supervisory body (e.g Shareholders or Parliament) while internal audit reports to management.

The approach of internal audit as practised in the private sector and public administration in developed countries has evolved over the past decades from transaction testing, where it concentrated on verifying the accuracy of large volumes of transactions, to the current approach which is systems-based and involves the examination of the efficacy of the systems put in place by management and their operation in practice. In addition, certain internal auditors have an advisory or consultative role at the development stage of computer systems.

Since it is part of the duties of an external auditor to assure himself that the system of internal control within an organisation is adequate and is being continuously applied it is clear that in organisations where internal audit operates effectively such assurance can be more readily provided.

## 2. Internal Audit in Government Departments

### 2.1. Organisation of Internal Audit

In Government Departments and Offices internal audit acts as a service to the organisation, carried out on behalf of the head of a Department or Office in his or her capacity as Accounting Officer.

Accounting Officers are officers appointed in each Department by the Minister for Finance who are personally responsible for the safeguarding of public funds and property under the control of their Department, for the regularity and propriety of its transactions and for the efficiency and economy of administration. While there has been a move in the private sector towards the involvement of internal audit in performance reviews, this function, where it exists in

Government Departments and Offices, is generally undertaken by review groups which form part of the organisation's control system e.g. Organisation and Methods, Operations Research, Management Services and other programme evaluation units. The independence, nature, scope and objectives of internal audit distinguish it from such review groups. As in the case of its responsibilities vis-a-vis the actions of line management, the internal audit responsibility vis-a-vis review groups (e.g. a programme evaluation unit) is to assess the systems and procedures employed in order to be able to assure the Accounting Officer that a properly functioning process is in place and, if not, to recommend appropriate remedies. It is not normally the task of internal audit in the public sector to itself carry out programme evaluation reviews.

Internal audit in Government Departments and Offices, where properly structured, has the additional benefit of providing a degree of assurance to the Comptroller and Auditor General (C & AG) as external auditor which ultimately impacts on the amount of work he has to undertake to evaluate the reliability of systems of internal control as part of his audit.

## **2.2. Background to development of internal audit in Government Departments**

In the public sector the usefulness of internal audit was very slow to be recognised and where it did operate it was generally seen as relevant only at a low level, involving post factum clerical checking of selected transactions and stocktaking. The development of internal audit in Government Departments from the 1970s onwards was viewed by the Department of Finance in the context of the establishment of finance and other staff units recommended in the Devlin Report of 1969 on the Organisation of the Public Service. The establishment of these units was seen as a first priority. As events turned out this work took longer than had been anticipated. The main need for internal audit was in the larger spending Departments and it was not envisaged that separate internal audit units would be required in each Department. In 1976 an interdepartmental committee was set up to examine the subject of internal audit and the organisational arrangements required to put it in place in Departments. This committee reported in 1979 and recommended that Internal Audit Units should, when created, provide assurance that:—

- there was an adequate system of internal control which was functioning properly and which was not excessive to requirements.
- the policies and procedures established by management were being complied with, were appropriate in current circumstances and were not wasteful.
- the accounting records formed a reliable basis for the production of annual accounts.
- the financial data furnished to management as an input to decision making was reliable.

In addition it saw internal audit as having a monitoring role in that it would

- draw the attention of management to deficiencies in the organisation or system of control and to instances of duplicated functions, excessive checking, wastage or other inefficiencies,
- suggest a remedy where possible,
- follow up to ensure that corrective action was being taken.

It also envisaged that the units would be a source of advice on systems of control, accounting and related matters, including computerised systems, and would, in addition, carry out any special reviews and assignments required by management, or initiate special reviews in the course of the normal audit work.

It also felt that the units would co-operate with and assist the Comptroller and Auditor General's Office by making available its work programmes and audit reports and by attempting to obviate concerns the C & AG might have in regard to particular areas of the Department's activities.

However, the interdepartmental committee's work did not result directly in the setting up of new or properly constituted internal audit units in departments. Despite efforts by Department of Finance to develop and promote internal audit in Departments the response was poor, the main reason being that while Departments welcomed the idea in principle, they did not feel able to devote the necessary staff resources to the extra work required because of staffing embargoes.

In 1984, the Department of Finance issued the Guidelines on Financial Management in which internal audit was seen as one of a number of important financial management developments to be advanced as a total programme. It urged Departments not already doing so to adopt a programme for internal audit familiarisation and development as an essential aid to better financial management. It recommended that where internal audit did not already exist it should initially concentrate on the adequacy and efficiency of controls, systems and procedures relating to operations in the financial area. In the succeeding years the Department continued to encourage the development of internal audit in Departments but the emphasis on expenditure restraint from 1987 onwards, with consequential staffing reductions, inevitably led at that time to reduced priority in this area. While the embargo and expenditure constraints were important factors in the delay in setting up internal audit units, there was undoubtedly some apathy on the part of Departments which continued to see internal audit merely as an extra (and unnecessary) layer of internal control.

The impetus for the establishment of formal units in Departments where it now operates ultimately sprung from other sources as outlined in this report.

### ***2.3. Recent Developments***

More recently, the introduction of delegated administrative budgets and the systems required for their operation called for a renewed effort to develop proper internal audit. With this in mind the Department of Finance has

prepared a set of Standards for internal audit. Following their issue it is the intention of the Department of Finance to request Departments to review, in the light of the Standards, their approach to internal audit and to furnish a report to the Department of Finance. The Department has indicated that the need for other initiatives to strengthen the internal audit functions in Departments will be considered by it in the light of such reports and of this report.

**2.4. International Experience**

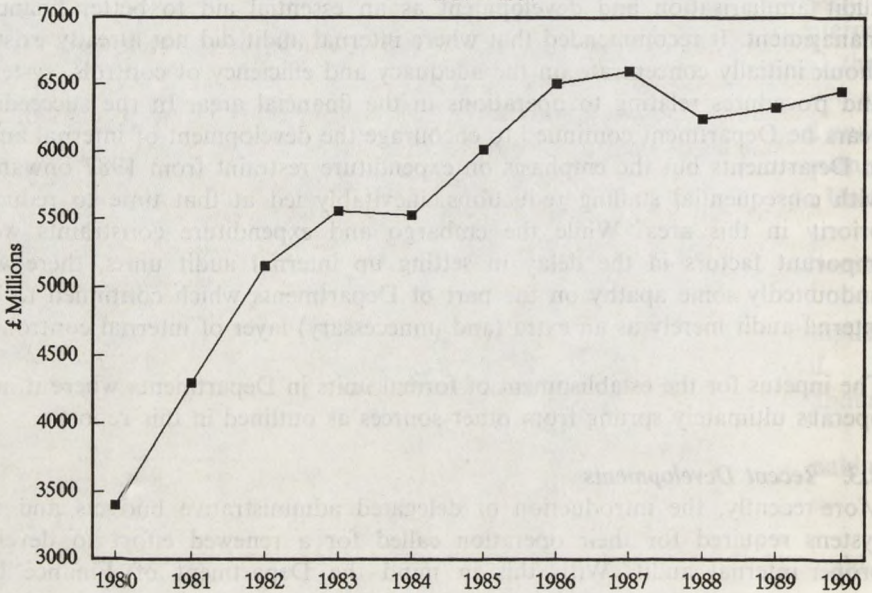
To put the matter in an overall perspective it is fair to say that international practice suggests that internal audit has been slow to get off the ground in the public sector. Thus, in a report presented by the New Zealand Auditor General in 1990, he stated that “the number of internal auditing units in the public sector seems remarkably few”. In the UK also, despite considerable developments during the 1980’s (after the British Committee of Public Accounts found in 1981 that the overall standard of internal audit in Departments was substantially below the level needed) a Committee of Public Accounts review in 1987 found that while improvements had been made, progress had not been achieved as quickly as it might have been and it noted in particular the impact of overall staffing reductions on staff numbers engaged in internal audit.

**2.5 Scale of Voted Expenditure**

Voted expenditure comprises both current and some capital expenditure incurred on Government programmes and services. The money necessary to provide such services is voted annually by Dáil Éireann. It does not include the Service of the National Debt and other Central Fund services nor expenditure funded by the European Guarantee and Guidance Fund (FEOGA), the Social Insurance

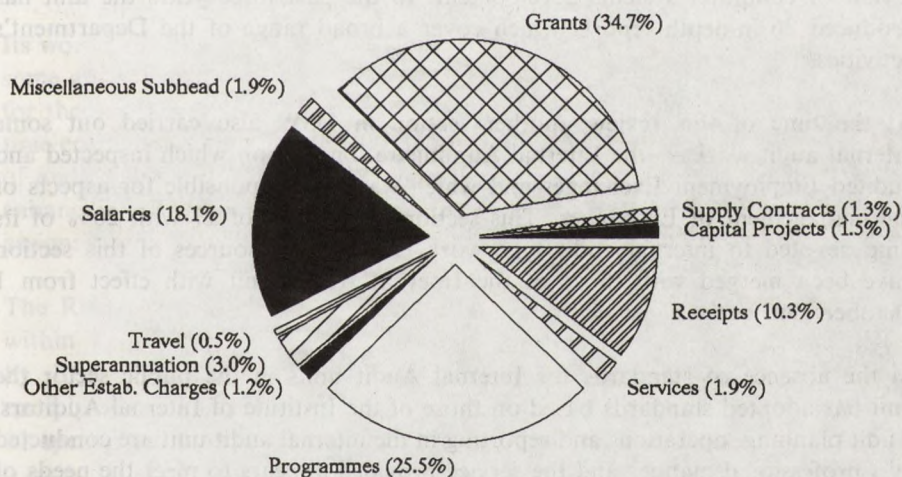
**Net Voted Expenditure**

1980 – 1990



Fund or transactions borne on departmental funds. The level of net voted expenditure has stabilised over the last five years in the range £6 to £6.5 billion. The profile of Vote transactions (including receipts) based on 1991 estimates set out in the figure below gives a broad picture of the spread of transactions.

## 1991 Transactions by type



### 3. Current Status of Internal Audit

The scope and quality of audit varies. It can be categorised as follows:

- a comprehensive internal audit service exists in three areas
- internal audit units of limited scope exist in four other Departments/Offices
- the remainder of Central Government is not serviced by internal audit

#### 3.1. Departments with a comprehensive Internal Audit service

The main internal audit activity takes place in the Department of Social Welfare, the Office of the Revenue Commissioners and the Department of Agriculture and Food. In each of these the internal audit units are intended to deliver a service extending to all activities and transactions, with independence guaranteed, adequate reporting structures in place and audit work organised on a planned basis.

##### 3.1.1. Department of Social Welfare (DSW)

An internal audit unit in the generally accepted sense was set up in DSW in 1985, partly as a response to a series of internal frauds which took place in the

Department in the early 1980's and also due to the perceived desirability in such a large paying department of having an independent source of advice and expertise on internal controls and related matters. It replaced what was a token service which operated at a low level and which concentrated on transaction checking.

The present unit has a staff of 10 including one professional accountant and two members of the Institute of Internal Auditors. The main focus of its work is on the audit of benefit and assistance schemes, administrative costs and the review of computer systems development. In the past three years the unit has produced 26 in-depth reports which cover a broad range of the Department's activities.

At the time of this review another section in DSW also carried out some internal audit work — the Internal Administration Section which inspected and audited Employment Exchanges and which was also responsible for aspects of the management of Exchanges. This section had a staff of 17 with 20% of its time devoted to internal audit type work. The audit resources of this section have been merged with those of the Internal Audit Unit with effect from 1 October 1991.

In the absence of standards for Internal Audit units in the public sector the unit has adopted standards based on those of the Institute of Internal Auditors. Audit planning, operations and reporting in the internal audit unit are conducted in a professional manner and the service provided appears to meet the needs of the Department and acts as an assurance to external audit. Now that the unit is well established, it may be worthwhile to consider giving it a role in relation to performance reviews.

### *3.1.2. Office of the Revenue Commissioners (ORC)*

An internal audit unit was established in 1980. Its work was initially concentrated in the area of Community Own Resources (other than VAT). This unit was strengthened and reconstituted in 1987 with a remit covering the entire Revenue area.

The unit has an establishment of 9 but at the time of this review only 6 staff were available to it.

The unit has adopted the Standards of the Institute of Internal Auditors as a guide and operates to a policy statement which was issued by the Board of the Revenue Commissioners. It reports to the Chairman of the Board.

The constitution of the unit and the level at which it reports are accordingly satisfactory and should guarantee that any necessary action arising from its reviews will be put in train. The ORC relies heavily on computer systems to carry out its functions. At present the technical expertise necessary to

independently review the security of computer installations and the integrity and security of systems is not available in the internal audit unit. Like many other departments the ORC will need to consider whether this need is best addressed by training existing staff in computer disciplines or importing specialist advice as required.

At 31 December 1990 the unit had completed three years of operation since its reconstitution. It produced 23 reports in that time, some of which covered a number of separate audits or inquiries.

Its work plan is submitted to the Board annually and the Board usually includes some additional audit tasks in the final approved plan. A time budget is not set for the completion of this audit plan nor for its component audit tasks. While time considerations should not of themselves be allowed to determine the extent of audit activity which ought to be undertaken in particular instances, it might enhance the operational efficiency of the unit if time budgets were set for audit assignments so as to enable progress to be monitored in this regard.

The Revenue Commissioners also set up a special FEOGA audit unit in 1979 within the Customs Service. This unit undertakes the audit of firms as required by EC scrutiny regulations to ensure recipients of FEOGA moneys are complying with Community legal requirements. The unit which has a staff of 11 spends approximately 90% of its time on audit work.

### *3.1.3. Department of Agriculture and Food (DAF)*

The internal audit unit in DAF was set up in 1975 as a direct consequence of the need to comply with EC regulations which required each Member State to carry out a defined range and level of scrutiny checks on the accounts and records of firms receiving EC aid funded by FEOGA. The functions of the unit were later expanded to include the audit of Vote transactions. The present staff strength of the unit is 10, one of whom is a professional accountant. In recent years, the time being devoted to the audit of Vote transactions has been diminishing and the current resources of the unit are exclusively devoted to FEOGA audit work which mainly involves on-the-spot inspections relating to stock controls at intervention stores, the assessment and collection of levies, storage aids and export refunds. This concentration on EC scrutiny work stems from the fact that management has apparently accepted that this work has first call on the resources of the unit. Consequently, the audit of Vote systems has become a residual activity and in that respect, internal audit is not providing a satisfactory service in DAF. One solution might be to divorce the EC scrutiny work from the internal audit unit and to have it operate as a separate unit as in the case of ORC. The fact that from 1990 onwards certain costs of maintaining FEOGA audit units are being met by the EC under a co-funding arrangement might facilitate this.

The Unit has adopted the standards of the Institute of Internal Auditors as a guide. Planning, controlling and reporting of audit tasks is conducted in a professional manner. It was, however, noted that, in common with ORC, the unit did not have the necessary expertise to effectively audit the Department's computer installations and systems and, unless remedial action is taken, this will continue to be a serious deficiency.

It was also noted that on occasions management did not react to internal audit's recommendations. This is not to say that internal audit's recommendations must invariably be implemented but their prompt consideration is essential if the added value of the service it provides is to be realised.

### **3.2. Departments with Internal Audit units of limited scope**

In a number of Departments/Offices there are units which provide a quasi-internal audit or a less than comprehensive service. These operate in the Departments of Justice, Defence and Education and in the Office of Public Works.

#### **3.2.1 Department of Justice**

The internal audit function in the Department of Justice comprises two separate units:

- (a) an inspectorate of four staff who are engaged whole-time on the examination of the financial records and stores of the Garda Síochána, the Prison Services and the Land Registry. This function does not extend to the central administration of the Department of Justice, but does, however, include local offices, such as the Film Censor's Office, the Forensic Science Laboratory, and the Conciliation Service.
- (b) the Court Examiner's Branch with a staff of eight, one supervisor, five staff who spend approximately 45% of their time on audit work (inspecting the local accounts records at Court Offices) and two staff who provide a support service by performing clerical functions for the unit.

Both units are supported by the services of a professional accountant.

#### **3.2.2. Department of Defence**

Internal audit in the Department of Defence is performed whole-time by 3 staff in the internal audit unit and part-time by Command Cashiers.

##### **(a) Whole-time (Internal Audit)**

This unit's main functions are in the stores area — inspecting stores and stores records at Defence Forces establishments and desk checking stores accounts submitted to Headquarters. However, the unit recently completed a systems audit of the Soldiers' Pay.

##### **(b) Part-time (Command Cashiers)**

The Command Cashiers and their staff number 8. Their primary function

is the disbursing of and accounting for Army pay. Approximately 50% of their time is devoted to general internal audit duties.

The services of the Department's professional accountant are available to the Unit and to the Cashiers.

### 3.2.3. *Department of Education*

There had been no formal internal audit in the Department of Education up to recently, although staff of the various branches of the Department did have audit type functions in relation to schools and colleges within their areas of responsibility. The present internal audit unit which was set up following a management services review of the Department (conducted jointly with the Department of Finance in 1989) comprises one head of staff and, while the scope of its functions is wide, the resources available mean that the service provided is severely limited. The unit has completed four assignments since its inception.

### 3.2.4. *Office of Public Works (OPW)*

There has been a long established stores audit function in OPW which, over the years, has developed into an internal audit unit. There are six staff in the unit and they are engaged whole-time on a range of audit work including inspections of stores, stores records and local wages and personnel records at OPW centres throughout the country. More recently, the unit has become involved in monitoring compliance with OPW's project management plan for major capital works. From time to time, some work is also carried out on transaction initiation and authorisation.

### 3.2.5. *General comments*

In all of these Departments/Offices it appears that the internal audit units are not being used in the most effective way and there may be a need to restructure them. Specifically

- they work and report within the finance function and this tends to limit their scope and independence.
- the main thrust of activity is towards local inspections and this prioritisation limits the units' impact on other important areas of activity.
- the audit work is transaction-based although there is a recognition of the need to move to a system-based approach and in some cases the shift in this direction has begun.
- staff in the units do not have the expertise to provide an effective and comprehensive internal audit service.
- there may be some merit in reconstituting the two separate strands of internal audit in the Department of Justice into a comprehensive internal audit unit.
- a similar reorganisation might benefit the service in the Department of Defence, where the administrative functions of the Command Cashiers are inconsistent with their audit role.

### 3.3. *Departments without Internal Audit*

As was noted earlier, it is only in the three areas with units delivering a comprehensive internal audit service that the scope of audit extends to all activities, while internal audit in four other Departments/Offices (units of limited scope) is largely focused on peripheral areas e.g the checking of local accounts and stores, and therefore does not cover the bulk of voted expenditure in those Departments/Offices. While it might consequently be claimed that an estimated 73% of voted expenditure is not subject to internal audit, this percentage should not be viewed in isolation. It must be considered in the context of the nature of each Department's expenditure which, in some cases, is made up of a small number of high value payments to organisations in the local authority and Semi-State sectors and which consequently would not necessarily warrant internal audit review. Subject to that reservation, taking total vote transactions of Departments which have no internal audit whatsoever together with those of Departments/Offices described as having internal audit units of limited scope, it is estimated that some £5.8 billion of annual voted moneys is not covered by internal audit. These transactions fall into the following categories:

	£m
Grants	2,800
Contracts	200
Programmes	350
Services	150
Administration*	1,500
Superannuation	250
Receipts	500
Miscellaneous	50

\*Salaries, travel and establishment charges.

The principal Departments without internal audit are

<i>Department</i>	<i>Annual Vote Transactions</i>	<i>Other significant non-voted activities</i>
	£m.	
Finance Group of of Departments*	235	Exchequer PMG Central Fund services Departmental funds
Environment	600	—
Labour	130	Redundancy payments
Industry and Commerce	238	Export Credit Insurance
Health	1,600	—
Tourism, Transport and Communications	330	
	160	

\* This comprises a number of Votes for which the accounting function is provided by the Department of Finance.

The question of whether there ought to be an internal audit in such Departments is a complex one. As stated, many Departments administer Votes through which a relatively small number of large payments are made to organisations such as local authorities and State sponsored bodies and which would not, prima facie, merit the establishment of internal audit units. However, some of these Departments also process transactions on such a scale that may well justify internal audit. The current absence of internal audit in certain Departments owes more to default than to any careful research. There is a strong case for reviewing each Department and Office (other than those which should obviously be omitted for reason of size) to determine the cost-effectiveness of having internal audit. Such reviews should attempt to measure the contribution which internal audit could reasonably be expected to make in each Department/Office. In this context there may be merit in devising centrally a risk model to aid decision making on tolerable levels of exposure.

Any such review should take into account that

- Accounting Officers may not have an existing mechanism to assure themselves that policies are being implemented in the way planned;
- an internal audit has an important contribution to make to overall accounting and management control;
- the decentralisation of departmental activities may call for a local inspection/audit service
- a properly constituted internal audit unit can impact on how external audit allocates its resources and maximises its effectiveness

#### **4. General Findings**

##### **4.1. Standards for Internal Audit Units**

A certain amount of guidance to Departments on the subject of internal audit was issued by the Department of Finance, by general instruction in 1983, through the Guidelines for Financial Management in 1984 and more recently in the Public Financial Procedures 1990.

As indicated above the Department of Finance has recently (June 1991) finalised a set of draft internal audit standards covering the following matters:—

- (a) Role of Internal Audit
- (b) Scope of Internal Audit
- (c) Independence
- (d) Professional Proficiency
- (e) Planning and Scheduling
- (f) Performing the Audit
- (g) Reporting
- (h) Relationships

As was already indicated certain internal audit units are using the standards of the Institute of Internal Auditors as a guide in the absence of standards specifically devised for the Central Government area. This recent initiative of the Department of Finance in formulating draft standards to help Accounting Officers organise their units and set out the scope of audit activities is to be welcomed. It is to be hoped that such standards, apart from setting out acceptable operational norms and outlining the responsibilities of both the Departments and the internal audit units, will, when promulgated help

- codify the best practice
- promote consistency and reliability
- foster the development of internal audit along agreed lines
- make for a more professional and credible service
- act as a yardstick for measuring the performance of the units themselves

#### **4.2. Management Policy Statements**

Internal Audit's authority and status derive from management and, since its purpose is to provide a service to management and to the organisation generally, it is essential that its terms of reference be clear, well understood and properly communicated.

There is, therefore, a need for management, especially in the case of those units providing a less than comprehensive audit service to review the present internal audit structure and activities and to define the proper scope, authority and mission of their units.

#### **4.3. Co-ordination of Internal and External Audit**

Internal and external audit share a commonality of purpose. There are obvious advantages to co-ordinating the efforts of both. This is especially important at the planning stages of their respective work programmes so that unnecessary overlap can be avoided and audit coverage and impact can be maximised. There is therefore scope for improving co-ordination between internal audit units and the C & AG's Office.

#### **4.4. Audit Scope**

While the units capable of delivering a comprehensive internal audit service have either adopted or are moving towards system-based auditing, a major deficiency in the approach of the remaining units is that their audit is, in the main, transaction-based, focusing mostly on the verification of transactions, the reconciliation of balances and on arithmetic checks rather than on the control system and its operation.

#### **4.5. Computer Audit**

With the exception of the Department of Social Welfare which has a small computer audit team, audit units are not equipped to examine the security of computer installations and the security and integrity of systems. The inability to audit such systems adequately is a serious deficiency which exposes

Departments to an unacceptable degree of risk through systems and control deficiencies remaining undetected and therefore uncorrected.

#### **4.6. Staffing and Training**

A great variation in the approach of Departments to staff grading and training is evident from the information set out at Appendices A and C. The skills, competences and qualifications of existing internal audit staff vary. Two professional accountants are included in the audit teams (DSW and DAF) while others are members of the Institute of Internal Auditors.

Grading and training ought to be examined centrally by the Department of Finance in conjunction with Departments in order to ensure that

- appropriate resources are deployed in each case
- a continuing programme of training and development is implemented.

#### **4.7. Value for Money**

Accounting Officers are responsible for the economy and efficiency of administration within their departments. In general, value for money examinations are not conducted by internal audit units although aspects of economy, efficiency or effectiveness may be adverted to in the course of their work. The Department of Finance considers that because of the existence of other units equipped to carry out performance reviews, internal audit input into the value for money examinations should be indirect rather than direct i.e its role should be to evaluate the performance review process rather than carry out this exercise itself.

However in cases where a performance review mechanism has not been put in place such reviews may have to be performed by the internal audit unit itself. In either event it will in the future be necessary to train internal audit staff in the application of value for money criteria to administrative and programme expenditures.

### **5. Conclusions**

#### **5.1. Departments with a comprehensive Internal Audit**

Internal audit units which function satisfactorily have been established in three Departments/Offices. Audit work in these units is planned, controlled and executed in a professional manner.

There appears, however, to be a need to reconsider the present approach of DAF of having a combined FEOGA and Departmental internal audit, preferably by divorcing the FEOGA inspection type audit work from the system based audit of Vote activity. Such a split would reduce the likelihood of the audit of the Vote being neglected.

There is a need to equip these internal audit units to undertake the audit of

computer installations where the expertise does not already exist. There is also scope for the use of computers as an audit tool which would enhance both the efficiency and range of the units' work, particularly as the three organisations are among the major data processing/information technology users in the public sector. Obviously the training of existing staff in computer disciplines will have to be undertaken to address the problem but it may need to be supplemented by the engagement of specialists with the necessary skills from either inside or outside the organisations, as appropriate, for certain assignments.

If these internal audit units are to develop to their full potential it will also be necessary to equip them to conduct reviews designed to assess whether procedures established by each Department monitor and ensure the efficiency and effectiveness of its administration and expenditure programmes.

### **5.2. Departments with Internal Audit units of limited scope**

A less than comprehensive internal audit service exists in four Departments/Offices two of which have a fragmented service. In order to derive greater benefit from the service in these two Departments it is desirable, as a first step, that all sections undertaking internal audit work within each organisation be integrated into single units.

The scope and authority of the units in the four organisations should be set out in writing and reporting should be to an authority outside the finance function with access to the Accounting Officer. It is also important that a system based approach be adopted and that the units' mandate extends to all the activities of the organisation.

In time there will be a need for computer expertise and training.

### **5.3. Departments without Internal Audit**

In the remaining Departments and Offices there is no internal audit service. Clearly in the case of small Departments and Offices, management should be able to satisfy itself that its internal procedural and control arrangements meet its needs and are operating satisfactorily and a separate internal audit unit could not be justified. However, for those Departments/Offices which do not fit into this category there is a need to assess the benefit to be derived from its introduction by reference to the current financial exposure of the Departments. It may well be that functions already exist in these organisations, whose activities might, more appropriately be assigned to internal audit so care should be taken to avoid any overlap or duplication. The assessment of needs should be undertaken in a planned way and there may be merit in the construction of a risk model by a central authority such as the Department of Finance to assist this task.

The ultimate decision on the need for internal audit units where they do not already exist rests with Accounting Officers who, with the advent of

administrative budgets, will have the necessary flexibility to deploy resources to the setting up of internal audit units if it is cost effective to do so.

#### **5.4. Standards**

The introduction of standards for internal audit units which are currently being finalised by the Department of Finance should help create a more uniform integrated and focused internal audit function in the Civil Service. It is desirable that this initiative be followed up by setting out guidelines for training and grading of staff in the units.

#### **5.5. Relationship with External Audit**

From the point of view of external audit the existence of a properly constituted internal audit unit provides a measure of assurance in those areas which have been subject to internal audit examination. This increased assurance allows external audit to concentrate its resources into other areas of significance, risk or uncertainty. Consequently, the Office of the Comptroller and Auditor General has an obvious interest in the organisation, status and operation of internal audit units.

#### **5.6. General Conclusions**

Internal audit can develop into a valuable service to Accounting Officers by providing a review arm which functions as an early warning system in the event of failures, providing feedback on the effectiveness of the Departments' performance review mechanisms and acting as a source of advice at system development stage. However, it should not be assumed that the setting up of an internal audit unit will, of itself, guarantee that a system of internal control will operate in a way that secures adherence to policy, safeguards assets, produces reliable accounting data and achieves operational efficiency. It will only make a meaningful contribution if it is properly mandated, organised and resourced and is itself subject to regular, rigorous and objective assessments of its usefulness.

P.L.McDONNELL

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

15th October, 1991

## APPENDIX A

### Staffing — Internal Audit and analogous Units (based on authorised establishment)

Department	Establishment at 31 August 1991						Unit Total	% time on audit work	Audit estab.
	PO	APO	HEO	EO	Other				
Social Welfare									
— Audit	1	2	2	3	2		10	100%	10
— Internal Admin.	—	1	3	5	8		17	20%	3
Revenue — Audit	1	2	3	2	1		9	100%	9
— FEOGA	1	1	8	—	1		11	90%	10
Agriculture	1	—	4	5	—		10	100%	10
Justice — Audit	—	—	4	—	—		4	100%	4
— Courts	—	1	5	—	2		8	45%	4
Defence — Audit	—	—	1	—	2		3	100%	3
— Cashiers	—	—	—	4	4		8	50%	4
OPW	—	—	—	1	5		6	100%	6
Education	—	1	—	—	—		1	100%	1
<b>Total</b>	<b>4</b>	<b>8</b>	<b>30</b>	<b>20</b>	<b>25</b>		<b>87</b>		<b>64</b>

## APPENDIX B

### Costs — Internal Audit and analogous Units

Audit Unit	Equivalent no. of full time staff	Unit Staff Costs £	Total Cost £
Social Welfare Audit	10	176,307	
Internal Admin.	3	<u>46,605</u>	222,912
Revenue Audit	9	167,555	
FEOGA	10	<u>164,377</u>	331,932
Agriculture	10	168,950	168,950
Justice Audit	4	74,608	
Courts Examiners	4	<u>61,021</u>	135,629
Defence Audit	3	47,932	
Cashiers	4	<u>45,746</u>	93,678
OPW	6	66,648	66,648
Education	1	<u>23,316</u>	<u>23,316</u>
Totals	64		1,043,065

## APPENDIX C

### Formal Training

Sources of Training	Departments having Internal Audit Unit					
	SW	Revenue	Agric.	Justice	Defence	OPW Education
Public Accounting Firms	*	*	*	*	*	*
Institute of Internal Auditors	*	*	*	*	*	*
College/University	*	*	*	*	*	*
Formal-in-House	*	*	*	*	*	*
Other Professional Bodies (e.g. IPA)	*	*	*	*	*	*



# PUBLIC SERVICES APPROPRIATION ACCOUNTS, 1990

## Summary

No. of Vote	SERVICE	Estimated Expenditure (Gross)	Estimated Appropriations in Aid	Net Supply Grant	Actual Expenditure (Gross)
		£	£	£	£
1	PRESIDENT'S ESTABLISHMENT ... ..	269,000	—	269,000	270,488
2	HOUSES OF THE OIREACTHAS AND THE EUROPEAN ASSEMBLY ... ..	21,221,000	405,000	20,816,000	20,316,801
3	DEPARTMENT OF THE TAOISEACH ... ..	14,878,000	295,000	14,583,000	12,110,689
4	CENTRAL STATISTICS OFFICE ... ..	9,988,000	442,000	9,546,000	8,338,119
5	AN CHOMHAIRLE EALAION ... ..	9,472,000	—	9,472,000	9,472,000
6	NATIONAL GALLERY ... ..	981,000	1,000	980,000	971,369
7	OFFICE OF THE MINISTER FOR FINANCE ... ..	23,840,000	890,000	22,950,000	22,658,788
8	COMPTROLLER AND AUDITOR GENERAL ... ..	1,805,000	117,000	1,688,000	1,638,670
9	OFFICE OF THE REVENUE COMMISSIONERS ... ..	119,876,000	16,461,000	103,415,000	118,290,669
10	OFFICE OF PUBLIC WORKS ... ..	116,423,000	8,145,000	108,278,000	116,387,152
11	STATE LABORATORY ... ..	1,671,000	45,000	1,626,000	1,664,116
12	SECRET SERVICE ... ..	170,000	—	170,000	118,418
13	OFFICE OF THE ATTORNEY GENERAL ... ..	6,518,000	67,000	6,451,000	6,456,670
14	OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS ... ..	1,845,000	20,000	1,825,000	1,799,008
15	VALUATION AND ORDNANCE SURVEY ... ..	11,411,000	2,580,000	8,831,000	11,404,610
16	CIVIL SERVICE COMMISSION ... ..	2,007,000	430,000	1,577,000	1,994,410
17	OFFICE OF THE OMBUDSMAN ... ..	808,000	—	808,000	793,254
18	SUPERANNUATION AND RETIRED ALLOWANCES ... ..	76,575,000	10,483,000	66,092,000	76,984,666
19	OFFICE OF THE MINISTER FOR JUSTICE ... ..	25,604,000	707,000	24,897,000	25,586,434
20	GARDA SIOCHANA ... ..	308,859,000	8,162,000	300,697,000	305,854,168
21	PRISONS ... ..	70,963,000	720,000	70,243,000	70,884,421
22	COURTS ... ..	15,110,000	1,154,000	13,956,000	14,780,579
23	LAND REGISTRY AND REGISTRY OF DEEDS ... ..	9,012,000	—	9,012,000	8,423,514
24	CHARITABLE DONATIONS AND BEQUESTS ... ..	128,000	—	128,000	124,385
25	ENVIRONMENT ... ..	593,412,000	12,546,000	580,866,000	586,699,215
26	OFFICE OF THE MINISTER FOR EDUCATION ... ..	82,399,000	665,000	81,734,000	75,053,224
27	FIRST-LEVEL EDUCATION ... ..	486,492,000	22,563,000	463,929,000	485,037,768
28	SECOND-LEVEL AND FURTHER EDUCATION ... ..	521,096,000	42,490,000	478,606,000	519,787,330
29	THIRD-LEVEL AND FURTHER EDUCATION ... ..	291,868,000	31,122,000	260,746,000	290,605,879
30	MARINE ... ..	38,979,000	4,097,000	34,882,000	38,922,824
31	ROINN NA GAELTACHTA ... ..	21,795,000	28,000	21,767,000	20,155,822
32	AGRICULTURE ... ..	364,146,000	186,121,000	178,025,000	363,892,615
33	LABOUR ... ..	129,510,000	743,000	128,767,000	126,694,603
34	INDUSTRY AND COMMERCE ... ..	227,057,000	8,036,000	219,021,000	222,955,621
35	TOURISM AND TRANSPORT ... ..	178,211,000	43,727,000	134,484,000	176,267,903
36	COMMUNICATIONS ... ..	54,805,000	52,972,000	1,833,000	54,442,256
37	DEFENCE ... ..	303,263,000	10,870,000	292,393,000	301,485,491
38	ARMY PENSIONS ... ..	47,000,000	1,434,000	45,566,000	46,107,692
39	FOREIGN AFFAIRS ... ..	36,986,000	330,000	36,656,000	36,741,089
40	INTERNATIONAL CO-OPERATION ... ..	23,446,000	300,000	23,146,000	23,109,882
41	SOCIAL WELFARE ... ..	1,530,770,000	54,970,000	1,475,800,000	1,523,908,026
42	HEALTH ... ..	1,473,964,000	181,750,000	1,292,214,000	1,471,390,592
43	ENERGY ... ..	10,042,000	2,836,000	7,206,000	9,520,568
44	FORESTRY ... ..	14,731,000	5,133,000	9,598,000	13,928,373
45	PUBLIC SERVICE EARLY RETIREMENT PAYMENTS ... ..	5,000,000	—	5,000,000	4,942,589
46	INCREASES IN REMUNERATION AND PENSIONS ... ..	50,000,000	—	50,000,000	44,298,420
	TOTAL ... ..	£ 7,334,406,000	713,857,000	6,629,549,000	7,273,271,280

(a) (1,488) Deficit to be Voted

(b) (94,265) Deficit to be Voted

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	
					£	£	
£ 0	£ 270,488	£ (1,488)	£ —	£ (a)	£ —	£ —	1
284,112	20,032,689	904,199	(120,888)	783,311	—	—	2
189,546	11,921,143	2,767,311	(105,454)	2,661,857	—	—	3
1,119,022	7,219,097	1,649,881	677,022	2,326,903	—	—	4
0	9,472,000	—	—	—	—	—	5
787	970,582	9,631	(213)	9,418	—	—	6
892,412	21,766,376	1,181,212	2,412	1,183,624	—	—	7
155,601	1,483,069	166,330	38,601	204,931	—	—	8
17,208,562	101,082,107	1,585,331	747,562	2,332,893	—	—	9
10,151,966	106,235,186	35,848	2,006,966	2,042,814	—	2,666,315	10
72,485	1,591,631	6,884	27,485	34,369	—	—	11
0	118,418	51,582	—	51,582	—	—	12
109,720	6,346,950	61,330	42,720	104,050	—	—	13
16,015	1,782,993	45,992	(3,985)	42,007	—	—	14
2,841,459	8,563,151	6,390	261,459	267,849	—	—	15
436,238	1,558,172	12,590	6,238	18,828	—	—	16
0	793,354	14,646	—	14,646	—	—	17
10,798,401	66,186,265	(409,666)	315,401	(b)	—	—	18
724,324	24,862,110	17,566	17,324	34,890	81,000	36,744	19
8,091,034	297,763,134	3,004,832	(70,966)	2,933,866	—	—	20
726,834	70,157,587	78,579	6,834	85,413	—	—	21
1,085,836	13,694,743	329,421	(68,164)	261,257	9,228,000	9,845,175	22
0	8,423,514	588,486	—	588,486	10,300,000	9,690,445	23
0	124,385	3,615	—	3,615	—	139	24
11,265,504	575,433,711	6,712,785	(1,280,496)	5,432,289	—	—	25
354,606	74,698,618	7,345,776	(310,394)	7,035,382	—	—	26
22,741,840	462,295,928	1,454,232	178,840	1,633,072	—	—	27
42,134,740	477,652,590	1,308,670	(355,260)	953,410	—	—	28
31,200,109	259,405,770	1,262,121	78,109	1,340,230	—	1,750,000	29
4,159,507	34,763,317	56,176	62,507	118,683	—	—	30
40,927	20,114,895	1,639,178	12,927	1,652,105	—	—	31
190,363,897	173,528,718	253,385	4,242,897	4,496,282	—	9,375,476	32
902,632	125,791,971	2,815,397	159,632	2,975,029	—	—	33
8,310,205	214,645,416	4,101,379	274,205	4,375,584	2,711,000	3,206,400	34
47,381,676	128,886,227	1,943,097	3,654,676	5,597,773	—	—	35
55,130,725	(688,469)	362,744	2,158,725	2,521,469	—	1,126,611	36
11,997,840	289,487,651	1,777,509	1,127,840	2,905,349	—	—	37
1,728,673	44,379,019	892,308	294,673	1,186,981	—	—	38
384,712	36,356,377	244,911	54,712	299,623	4,250,000	6,916,995	39
213,122	22,896,760	336,118	(86,878)	249,240	—	—	40
53,726,841	1,470,181,185	6,861,974	(1,243,159)	5,618,815	—	—	41
179,404,156	1,291,986,436	2,573,408	(2,345,844)	227,564	—	278,461	42
3,425,917	6,094,651	521,432	589,917	1,111,349	—	—	43
4,351,665	9,576,708	802,627	(781,335)	21,292	—	—	44
0	4,942,589	57,411	—	57,411	—	—	45
0	44,298,420	5,701,580	—	5,701,580	—	—	46
724,123,648	6,549,147,632	61,134,720	10,266,648		28,570,000	44,892,761	
TOTAL AMOUNT TO BE SURRENDERED ... .. £				71,497,121			



# APPROPRIATION ACCOUNTS



See also

ACCOUNT of the  
Department of  
Public Services  
of the Province

See

**APPROPRIATION ACCOUNTS—  
PUBLIC SERVICES  
1990**

- A—
- B—
- C—
- D—

- A—
- B—
- C—
- D—

See also

DEPARTMENT OF

I hereby certify  
that the above  
is a true and correct  
copy of the original  
as it appears in my possession.



PRESIDENT'S ESTABLISHMENT

Vote 1

See also Report of the Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st December, 1990 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 ... ..	178,000	177,643	357	—
B.—Travelling and Incidental Expenses ...	39,000	42,384	—	3,384
C.—Postal and Telecommunications Services	35,000	37,711	—	2,711
D.—Centenarians' Bounty ... ..	17,000	12,750	4,250	—
TOTAL	£ 269,000	270,488	4,607	6,095

Excess of Expenditure over Gross Estimate

£ 1,488

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount expended under this subhead, a sum of £2,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- B.—The excess arose because payment for stationery supplied in 1989 was not claimed until 1990. If it had been claimed in 1989, it would have been a charge on the Vote of the Office of Public Works (No. 10).
- C.—The excess was due to increased telephonist costs and agency fees.
- D.—The saving arose because the provision is necessarily conjectural.

EXTRA REMUNERATION

Seven officers received extra remuneration.

NOTE

This account does not include a sum of £28,797 in respect of an officer on loan to this Office without repayment.

S. P. CROMIEN,  
Accounting Officer.

DEPARTMENT OF FINANCE,  
30th April, 1991.

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

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

## Vote 2

HOUSES OF THE OIREACHTAS  
AND THE EUROPEAN ASSEMBLY

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

ACCOUNT of the sum expended, in the year ended 31st December, 1990, compared with the sum granted, for the salaries and expenses of the Houses of the Oireachtas, including certain grants-in-aid, and for certain expenses in connection with the European Assembly.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>DÁIL ÉIREANN</b>				
A.—Salaries of holders of certain Appointed Offices and Allowances of Comhaltai	4,454,000	4,462,807	—	8,807
B.1.—Payment in respect of secretarial assistance for Comhaltai who are not office-holders				
<i>Original</i> ... .. £2,308,000				
<i>Less Supplementary</i> ... .. 250,000	2,058,000	2,048,188	9,812	—
B.2.—Travelling and Incidental Expenses of Comhaltai	1,737,000	1,303,145	433,855	—
<b>SEANAD ÉIREANN</b>				
C.—Salaries of holders of certain Appointed Offices and Allowances of Seanadóiri	935,000	933,616	1,384	—
D.1.—Payment in respect of secretarial assistance for Seanadóiri who are not office-holders	243,000	212,844	30,156	—
D.2.—Travelling and Incidental Expenses of Seanadóiri	608,000	578,213	29,787	—
<b>HOUSES OF THE OIREACHTAS</b>				
E.1.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas	3,125,000	3,176,019	—	51,019
E.2.—Payment in respect of Catering and Bar Staff employed by the Joint Services Committee	249,000	275,117	—	26,117
F.1.—Postal and Telecommunications Services	1,747,000	1,515,198	231,802	—
F.2.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas	173,000	250,345	—	77,345
F.3.—Office Machinery and other Office Supplies	2,140,000	2,022,237	117,763	—
F.4.—Expenses of Delegates to the Council of Europe	135,000	83,514	51,486	—
F.5.—Office Premises Expenses	298,000	435,096	—	137,096

**Vote 2**

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
F.6.—Televising of Proceedings of Dáil Éireann and Seanad Éireann ...				
<i>Original</i> ...				
<i>Supplementary</i> ...	£984,000	884,605	99,395	—
G.—Cumann Parlaiminteach na hÉireann—Inter-Parliamentary Activities (Grant-in-Aid) ...	215,000	185,685	29,315	—
H.—Allowances to or in respect of certain Former Members of the Houses of the Oireachtas ...	10,000	8,744	1,256	—
I.—Ciste Pinsean Thithe an Oireachtais (Comhaltai) (Grant-in-Aid) ...	1,537,000	1,394,000	143,000	—
J.—Pension Scheme for Secretarial Assistants ...	16,000	39,974	—	23,974
K.—Services for Oireachtas Committees	75,000	56,781	18,219	—
<b>EUROPEAN ASSEMBLY</b> (Irish Representatives)				
L.—Allowances for serving members and superannuation payments to, and in respect of, former members of the assembly of the European Communities				
<i>Original</i> ...	£399,000			
<i>Supplementary</i> ...	83,000	450,673	31,327	—
<b>GROSS TOTAL</b>				
<i>Original</i> ...	£20,404,000			
<i>Supplementary</i> ...	817,000	20,316,801	1,228,557	324,358
	21,221,000	20,316,801	1,228,557	324,358
			Surplus of Gross Estimate over Expenditure <u>£904,199</u>	
<i>Deduct—</i>	<u>Estimated</u>	<u>Realised</u>	Deficiency in Appropriations in Aid realised <u>£120,888</u>	
M.—Appropriations in Aid ...	405,000	284,112	Net Surplus to be surrendered <u>£783,311</u>	
<b>NET TOTAL</b>				
<i>Original</i> ...	£19,999,000			
<i>Supplementary</i> ...	817,000	20,032,689		
	20,816,000	20,032,689		

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

- B.2.—The saving was due to the provision in relation to the proposed new expense allowance for Comhaltai not being availed of.
- D.1.—Expenditure was less than anticipated.
- D.2.—The saving was due to the provision in relation to the proposed new expense allowance for Seanadóiri not being availed of, partly offset by expenditure on travel being greater than anticipated.
- E.2.—Expenditure on the employment of casual staff for the Restaurants and Bars is difficult to estimate precisely as it is dependent on sittings of the Dáil and Seanad.

## Vote 2

- F.1.—The saving arose because of the withholding of payments to Telecom Éireann in respect of telephone charges which were outside the provisions of the Oireachtas (Allowances to Members) (Amendment) Regulations, 1975.
- F.2.—The excess was due to travel and incidental expenses of officers and staff, and cleaning services, being greater than anticipated.
- F.3.—The saving was due to
- the pace of computerisation for the Office being slower than anticipated due to the concentration of resources on the purchase of personal computers for Members, and
  - the later than expected delivery of the aforementioned personal computers resulting in training being deferred until the following year.
- F.4.—The saving was due to reduced attendance at Council of Europe meetings and to the fact that a Committee meeting scheduled for Ireland did not take place.
- F.5.—The excess was due mainly to expenditure on maintenance being greater than anticipated.
- G.—The saving arose because activities in connection with the British/Irish Interparliamentary Body were less than anticipated.
- H.—Expenditure was less than anticipated.
- I.—The requirement under this subhead was over-estimated.
- J.—The excess arose because of the payment of a number of retirement lump sums which were not anticipated.
- K.—The saving arose because expenditure by Committees was less than anticipated.
- L.—The saving arose because refunds of pension contributions in respect of certain former Members were not made until the following year.

### APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Sales of Parliamentary Publications ... ..	350,000	242,462
2. Surplus income of catering and bar services ... ..	30,000	10,000
3. Members contributions under the European Assembly (Irish Representatives) Pensions Scheme, 1979 ... ..	24,000	25,044
4. Miscellaneous ... ..	1,000	6,606
	<u>£405,000</u>	<u>£284,112</u>

- The deficit arose because the proceeds from the sale of parliamentary publications was less than anticipated.
- The deficit was due to the surplus income of the restaurant and bar being less than anticipated.
- The surplus was due to the cancellation of out-of-date payable orders.

### EXTRA REMUNERATION

Eight officers received sums ranging from £413 to £3,173 for the performance of higher and special duties. One officer received £726 for duties as a delegate at meetings abroad.

Thirty-three officers received *ex-gratia* payments ranging from £806 to £3,074 for extra attendance.

One hundred and thirteen officers received overtime payments, ranging from £401 to £9,382. Overtime was paid to one hundred and sixty-six officers in all at a total cost of £183,589. The total number of officers who received extra remuneration was two hundred and nineteen.

### NOTES

*Ex-gratia* payments of £190 and £50 respectively were made to a Senator and an officer for damage caused to their cars in the course of official business (F200/1/72).

**Vote 2**

This account includes expenditure of £27,868 in respect of an officer on loan, without repayment, to another Department.

**KIERAN COUGHLAN,**  
*Accounting Officer.*

HOUSES OF THE OIREACHTAS AND THE EUROPEAN ASSEMBLY,  
30th April, 1991.

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

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

**PUBLIC SERVICE EARLY RETIREMENT SCHEME**

**ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1990**

	£
Balance on 1st January, 1990	17,523 (Dr.)
Receipts from Vote 45	<u>17,523</u>
Payments	<u>—</u>
Balance at 31st December, 1990	<u>—</u>

**KIERAN COUGHLAN,**  
*Accounting Officer.*

HOUSES OF THE OIREACHTAS,  
30th April, 1991.

1. Receipts	081,000	082,000	082,000	082,000
2. Receipts	1,200,000	1,200,000	1,200,000	1,200,000
3. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
4. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
5. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
6. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
7. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
8. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
9. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
10. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
11. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
12. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
13. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
14. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
15. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
16. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
17. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
18. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
19. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
20. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
21. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
22. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
23. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
24. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
25. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
26. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
27. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
28. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
29. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
30. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
31. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
32. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
33. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
34. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
35. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
36. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
37. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
38. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
39. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
40. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
41. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
42. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
43. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
44. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
45. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
46. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
47. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
48. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
49. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
50. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
51. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
52. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
53. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
54. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
55. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
56. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
57. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
58. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
59. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
60. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
61. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
62. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
63. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
64. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
65. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
66. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
67. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
68. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
69. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
70. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
71. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
72. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
73. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
74. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
75. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
76. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
77. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
78. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
79. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
80. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
81. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
82. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
83. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
84. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
85. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
86. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
87. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
88. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
89. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
90. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
91. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
92. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
93. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
94. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
95. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
96. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
97. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
98. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
99. Receipts	1,000,000	1,000,000	1,000,000	1,000,000
100. Receipts	1,000,000	1,000,000	1,000,000	1,000,000

ACCOUNT of the sum expended, in the year ended 31st December, 1990, compared with the sum granted, for the salaries and expenses of the Department of the Taoiseach including certain cultural and archival activities and for payment of certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances	4,750,000	4,683,810	66,190	—
A.2.—Consultancy Services ... ..	20,000	4,496	15,504	—
B.1.—Travelling and Incidental Expenses	580,000	490,946	89,054	—
B.2.—Office Machinery and other Office Supplies ... ..	318,000	371,833	—	53,833
B.3.—Office Premises Expenses ... ..	418,000	291,315	126,685	—
C.—Postal and Telecommunications Services	230,000	265,285	—	35,285
D.—Information and Public Relations Services ... ..	550,000	611,734	—	61,734
E.—National Economic and Social Council (Grant-in-Aid) ... ..	210,000	210,000	—	—
F.—Grant for the Council for the Status of Women ... ..	96,000	96,000	—	—
G.—Grant for the Second Commission on the Status of Women ... ..	25,000	16,359	8,641	—
H.—Grants under Section 2 of the Irish Sailors and Soldiers Land Trust Act, 1988 ... ..	1,267,000	1,076,653	190,347	—
I.—Grant-in Aid Fund for The National Museum, The National Library and The National Archives ... ..	270,000	140,438	129,562	—
J.—Grant-in-Aid Fund for Cultural Institutions/Agencies (a)				
Original	£4,120,000			
Supplementary	570,000			
	4,690,000	3,416,820	1,273,180	—
K.—Grant-in-Aid for the National Heritage Council (a)	1,454,000	435,000	1,019,000	—
<b>GROSS TOTAL</b>				
Original	£14,308,000			
Supplementary	570,000 £			
	14,878,000	12,110,689	2,918,163	150,852

(a) Funded by the National Lottery.

## Vote 3

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
			Surplus of Gross Estimate over Expenditure <u>£2,767,311</u>	
			Deficiency in Appropriation-in-Aid Realised <u>£105,454</u>	
<i>Deduct—</i>				
L.—Appropriations in Aid ... ..	295,000	189,546		
<b>NET TOTAL</b>			Net Surplus to be surrendered <u>£2,661,857</u>	
<i>Original</i>	£14,013,000	14,583,000		
<i>Supplementary</i>	<u>570,000</u> £	11,921,143		

## EXPLANATION OF CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—In addition to the amount expended under this subhead, a sum of £131,000 was received from the Vote for Increases in Remuneration & Pensions (No. 46).
- A.2.—Expenditure in this subhead was less than estimated as it is difficult to foresee needs.
- B.1.—Expenditure was less than estimated because some travel related to the EC Presidency was met from Subhead D.
- B.2.—The excess was due mainly to the purchase of necessary additional office equipment.
- B.3.—Expenditure was less than estimated. The costs of some maintenance works were borne on the Vote of the Office of Public Works. Other maintenance works are ongoing and major expenditure on these was not incurred to end 1990.
- C.—The excess was due to the increased postal and telecommunications costs which are difficult to estimate.
- D.—The excess was due to the underestimated cost of two art exhibitions organised by the Arts Council in connection with Ireland's Presidency of the EC.
- G.—Expenditure was less than estimated due to the Second Commission not being functional until the last quarter of 1990.
- H.—Expenditure was less than estimated. Committed funding on a project was not drawn down by end 1990. The funding will be carried forward to the project in 1991.
- I.—Expenditure was less than estimated. This subhead is dependent on the income generated in Appropriations-in-Aid which was less than anticipated.
- J.—Expenditure was less than estimated. Committed funding on projects was not drawn down by end-1990. The funding will be carried forward to the projects in 1991.
- K.—Expenditure was less than estimated. Committed funding on projects was not drawn down by end-1990. The funding will be carried forward to the projects in 1991.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Recoupment of certain travelling expenses and subsistence allowances	13,000	27,729
2. Recoupment of salaries, etc. of officers on secondment ... ..	10,000	—
3. Receipts appropriate to the National Museum ... ..	200,000	75,324
4. Receipts appropriate to the National Library ... ..	50,000	44,407
5. Receipts appropriate to the National Archives ... ..	20,000	22,731
6. Miscellaneous ... ..	<u>2,000</u>	<u>19,355</u>
	<u>£295,000</u>	<u>£189,546</u>

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

### Vote 3

#### EXTRA REMUNERATION

Thirty-three officers received allowances ranging from £428 to £1,269 for the performance of higher and special duties. Three officers received sums of £579, £983 and £1,108, respectively, for duties as delegates at meetings abroad.

One hundred and fifteen officers received sums ranging from £406 to £10,282 in respect of overtime. Overtime was paid to one hundred and sixty officers in all at a total cost of £407,680.

One officer received £561 in respect of extra attendance.

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

#### NOTES

*Ex-gratia* payments of £500 each were made to four officers of the Department rostered for shop duty in the National Museum prior to its closure, in recognition of loss of potential earnings (S.19624).

The account includes a sum of £8,375 for the purchase of gifts for presentation by and on behalf of the Taoiseach.

This account includes expenditure of £28,797 and £9,573 in respect of two officers on loan without repayment to other Departments.

PÁDRAIG Ó hUIGÍN,  
Accounting Officer.

DEPARTMENT OF THE TAOISEACH,  
30th April, 1991

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

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

#### ACCOUNTS OF GRANT-IN-AID FUNDS AND NON-VOTED FUNDS ADMINISTERED BY THE DEPARTMENT OF THE TAOISEACH FOR YEAR ENDED 31st DECEMBER, 1990

##### GRANT-IN-AID FUND FOR THE NATIONAL MUSEUM, THE NATIONAL LIBRARY AND THE NATIONAL ARCHIVES

	£	£
Balance at 1st January, 1990		Nil
Grant-in-Aid (Subhead 1)		<u>140,438</u>
		140,438
Payments — National Museum	73,789	
National Library	43,919	
National Archives	<u>22,730</u>	
		140,438
Balance at 31st December, 1990		<u>Nil</u>

##### GRANT-IN-AID FUND FOR CULTURAL INSTITUTIONS/AGENCIES

##### ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31st DECEMBER, 1990

	£
Balance at 1 January, 1990*	9,961
Grant-in-Aid (Subhead J)	<u>3,416,820</u>
	3,426,781
Payments (see Schedule)	<u>3,328,404</u>
Balance at 31st December, 1990	<u>£ 98,377</u>

\* Transferred from National Lottery Suspense Account, 1989.

## SCHEDULE OF PAYMENTS

	£	£
Chester Beatty Library ... ..		220,000
Royal Hospital, Kilmainham/ Irish Museum of Modern Art		
Current ... ..	624,464	
Capital ... ..	<u>270,000</u>	894,464
National Museum		
Current ... ..	610,552	
Capital ... ..	<u>166,600</u>	777,152
Museum at Custom House Docks ... ..		6,000
National Gallery		
Current ... ..	87,801	
Capital ... ..	<u>30,119</u>	117,920
National Concert Hall		
Current ... ..		200,000
National Library ... ..		
Current ... ..	206,448	
Capital (Lawrence Collection) ... ..	<u>49,600</u>	256,048
Irish Manuscripts Commission ... ..		20,000
Dublin 1991—European City of Culture ... ..		730,000
Transport Museum Society ... ..		3,000
Graffiti ... ..		15,000
<i>Miscellaneous Grants/Other Cultural Organisations/Events:</i>		
— Castlebar ... ..	40,362	
— Irish Architectural Archive ... ..	25,000	
— Marsh's Library ... ..	10,000	
— National Archives Advisory Council ... ..	7,087	
— ICCROM ... ..	2,931	
— EC Prize ... ..	2,014	
— Exhibitions (National Museum/National Archives) ... ..	1,000	
— Belltable Arts Centre ... ..	<u>426</u>	88,820
		<u>£3,328,404</u>

## NATIONAL HERITAGE COUNCIL GRANT-IN-AID ACCOUNT

## ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1990

	£
Balance at 1 January, 1990* ... ..	163,851
Grant-in-Aid (Subhead K) ... ..	<u>435,000</u>
	598,851
Payments (See Schedule) ... ..	<u>596,514</u>
Balance at 31st December 1990 ... ..	£ 2,337

\* Transferred from the National Heritage Council Suspense Account, administered by Vote 10 O.P.W. in 1989.

## Schedule of Payments

Project	Amount
	£
Tullyarvan Mill ... ..	5,000
Museum of Labour History ... ..	5,644
Waterford City Post Excavation Work ... ..	100,000
Spanish Armada Symposium ... ..	2,500
Wexford Sloblands ... ..	64,145
Fernhill Gardens ... ..	1,500
King House, Boyle ... ..	25,000
Wildbird Conservancy—Rockabill Is. ... ..	4,000
Crann 'Sna Scoileanna ... ..	1,650
Lisnagin Ringfort, Clonakilty ... ..	5,000
Rothe House, Kilkenny ... ..	8,000

### Vote 3

Project	Amount £
Drimnagh Castle, Dublin ... ..	15,000
15 Henriette St. Dublin ... ..	2,250
Survey of Eng. Heritage Structures ... ..	750
Irish Radiocarbon Dating Programme ... ..	19,000
Clare Island Feasibility Study ... ..	7,500
Corrib Conservation Centre ... ..	6,094
Lough Hyne Research Laboratory ... ..	6,000
Gunpowder Mills, Ballincollig ... ..	5,500
Blessington Courthouse ... ..	2,500
Irish Peatland Conservation Council—Education Pack ... ..	10,000
Dromana Gate, Villiarstown ... ..	12,500
St. Doulagh's Church, Balgriffin ... ..	20,000
Heritage Education Survey ... ..	15,800
Finglas Environmental Heritage Survey ... ..	2,047
Maritime Museum—Repairs to roof ... ..	18,658
Study of Coastal Areas of Scientific Importance ... ..	10,000
Ribbontale Canal Bridge, Longwood ... ..	1,000
Free Church, Great Charles St. Dublin ... ..	20,000
Cork City Post Excavation Research ... ..	26,000
Survey of Post 1600 Buildings S/W, Co. Dublin ... ..	1,000
Restoration of Steam Locomotive ... ..	15,000
22 St. Stephen's Green/Balcony ... ..	5,000
St. Mary's Church, Clonmel ... ..	2,000
St. Andrew's Church, Ennistymon ... ..	10,000
St. John's Church, Listowel ... ..	20,000
Castletown House, Co. Kildare ... ..	18,225
Old Louth Infirmary, Dundalk ... ..	20,000
Original Creamery Building, Drumcollogher ... ..	15,000
Industrial Archaeological Survey, Cork City and Environs ... ..	15,000
Thatched Dairy Structure, Kiltiernan ... ..	1,000
Study of Arraglin Valley, Co. Cork ... ..	20,000
	<u>565,283</u>
Expenses ... ..	<u>31,231</u>
	596,514

### NATIONAL MUSEUM GRANT ACCOUNT

	£	£
Balance on 1st January, 1990 ... ..		57,313
Social Employment Scheme ... ..		166
Grant from Grant-in-Aid Fund for Cultural Institutions/Agencies		
Current ... ..		610,552
Capital ... ..		166,600
Grant from Grant-in-Aid Fund for the National Museum, the National Library and the National Archives ... ..		<u>73,789</u>
		908,420
Less: Payments (Current) ... ..	710,544	
Payments (Capital) ... ..	<u>166,571</u>	
		<u>877,115</u>
Balance on 31st December, 1990 ... ..		<u>£ 31,305</u>

Note: (1) Income generated by the National Museum from sales and admission charges are brought to account as Appropriations in Aid of the Vote, and an equivalent Grant in Aid is issued through Subhead I to fund ongoing developments.

## NATIONAL MUSEUM NON-VOTED MONEYS ACCOUNT

	£	£
Balance on 1st January, 1990 ... .. .		7,875
Sponsorship/Donations ... .. .		17,025
Transfers from National Museum Investment Account (1) ... .. .		<u>106,212</u>
		131,112
Payments ... .. .	136,452	
Transfers to National Museum Investment Account (1) ... .. .		<u>19,902</u>
		156,354
Balance at 31st December, 1990 ... .. .		<u>£25,242 (Dr.)</u>

Note: (1) Income generated by the National Museum from sponsorship and donations is transferred for investment to this Account which is managed and controlled by the Minister for Finance. Issues are made from the Investment Account as required by the Museum. The balance in the Investment Account at 31st December, 1990, was £46,689.

## CAPITAL ACCOUNT

	£	£
Securities held on 1st January, 1990 ... .. .		1,700
Redeemed ... .. .		<u>—</u>
		1,700
Securities held on 31st December, 1990:		
7% ESB Stock 1986/91 ... .. .	1,000	
11% National Loan 1993/98 ... .. .	<u>700</u>	<u>£1,700</u>

## NATIONAL LIBRARY GRANT ACCOUNT

	£
Balance at 1st January, 1990 ... .. .	10,010
Grant from Grant-in-Aid Fund for Cultural Institutions/Agencies ... .. .	256,048
Grant from Grant-in-Aid Fund for the National Museum, the National Library and the National Archives ... .. .	<u>43,919</u>
	309,977
Payments (purchase of books etc.) ... .. .	<u>226,541</u>
Balance on 31st December, 1990 ... .. .	<u>£ 83,436</u>

## NATIONAL ARCHIVES GRANT ACCOUNT

	£
Balance on 1st January, 1990 ... .. .	Nil
Grant from Grant-in-Aid Fund for the National Museum, the National Library and the National Archives ... .. .	<u>22,730</u>
	22,730
Payments ... .. .	<u>22,730</u>
Balance on 31st December, 1990 ... .. .	<u>Nil</u>

## GRANT-IN-AID FUND FOR CULTURAL ORGANISATIONS (NATIONAL ARCHIVES ADVISORY COUNCIL)

	£
Balance at 1st January, 1990 ... .. .	207
Payments ... .. .	<u>207</u>
Balance at 31st December, 1990 ... .. .	<u>Nil</u>

### Vote 3

#### STATEMENT OF EXPENDITURE OUT OF MONEYS PROVIDED FROM THE EUROPEAN REGIONAL DEVELOPMENT FUND

	£
Balance on 1st January, 1990 ... .. .	161,863
Receipts ... .. .	<u>721,900</u>
	883,763
Payments ... .. .	<u>883,363</u>
Balance on 31st December, 1990 ... .. .	<u>£400</u>

#### PUBLIC SERVICE EARLY RETIREMENT SCHEME

##### ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31st DECEMBER 1990

	£
Balance on 1st January, 1990 ... .. .	4,851 (Dr.)
Receipts from Vote 45 ... .. .	<u>53,165</u>
	48,314
Payments ... .. .	<u>53,165</u>
Balance as 31st December, 1990 ... .. .	£ <u>4,851 (Dr.)</u>

PÁDRAIG Ó HUIGÍN, *Accounting Officer.*

DEPARTMENT OF THE TAOISEACH,  
30th April, 1991

ACCOUNT of the sum expended, in the year ended 31st December, 1990, compared with the sum granted, for the salaries and expenses of the Central Statistics Office.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances ...	6,566,000	5,485,781	1,080,219	—
A.2.—Consultancy Services ... .. .	10,000	59,803	—	49,803
B.1.—Travelling and Incidental Expenses	361,000	276,369	84,631	—
B.2.—Office Machinery and Other Office Supplies ... .. .	839,000	777,933	61,067	—
B.3.—Office Premises Expenses ... .. .	257,000	259,259	—	2,259
C.—Postal and Telecommunications Services	415,000	342,199	72,801	—
D.—Collection of Statistics ... .. .	1,540,000	1,136,775	403,225	—
<b>GROSS TOTAL</b> £	<b>9,988,000</b>	<b>8,338,119</b>	<b>1,701,943</b>	<b>52,062</b>
			Surplus of Gross Estimate over Expenditure <u>£1,649,881</u>	
<i>Deduct—</i>	<u>Estimated</u>	<u>Realised</u>	Surplus of Appropriations in Aid realised <u>£677,022</u>	
E.—Appropriations in Aid ... .. .	442,000	1,119,022	Total Surplus to be surrendered	
<b>NET TOTAL</b> £	<b>9,546,000</b>	<b>7,219,097</b>	<u>2,326,903</u>	

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

- A.1.—Appointment of additional staff to prepare for the Census of Population was later than anticipated. Implementation of a proposed expansion in the National Accounts area was deferred. Reduction in staff numbers in other areas was greater than anticipated.
- A.2.—Payment for consultancy services in 1989 was not made until 1990 and expenditure on further consultancy services in 1990 was higher than originally anticipated.
- B.1.—Travelling and miscellaneous expenses were kept to a minimum and staff training costs were less than expected.
- B.2.—Saving was due mainly to the postponement of the purchase of certain office equipment.
- C.—Expenditure on postal and telecommunications services was less than anticipated.
- D.—The saving was due mainly to expenses for Services Statistics, National Accounts and Census of Population being less than envisaged.

**Vote 4**

**APPROPRIATIONS IN AID**

	Estimated £	Realised £
1. European Community receipts ... ..	358,000	1,016,444
2. Miscellaneous ... ..	<u>84,000</u>	<u>102,578</u>
	<u>£442,000</u>	<u>£1,119,022</u>

1. A large receipt which had been expected in late 1989 was not received until early 1990.
2. Receipts for sales of publications were higher than expected.

**EXTRA REMUNERATION**

Eleven officers received allowances ranging from £422 to £1,381 for duties as delegates at meetings abroad.

Five officers received sums ranging from £403 to £1,104 for special duties.

Sixty-seven officers received sums ranging from £401 to £2,293 for performance of overtime. The total expenditure on overtime was £75,162 which represents an average payment of £380 to one hundred and ninety-eight officers.

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

**NOTES**

*Ex-gratia* payments of £3 and £16 respectively were made to two officers in respect of damage to personal property in the course of official duty.

A sum of £94 in respect of money stolen was written off (S110/2/80).

No charge was made in respect of the transfer of map bins to Department of Agriculture and Food.

This account includes expenditure of £21,363 in respect of an officer on loan without repayment to another Department.

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

CENTRAL STATISTICS OFFICE,  
30th April, 1991.

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

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

ACCOUNT of the sum expended, in the year ended 31st December, 1990, 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
	£	£	£	£
A.—Grant under Section 5 of the Arts Act, 1951 (Grant-in-Aid) ... ..	4,524,000	4,524,000	—	—
B.—Grant under Section (5) (i) (a) of the National Lottery Act, 1986 (Grant-in-Aid) ... ..	4,948,000	4,948,000	—	—
<b>TOTAL</b>	<b>£ 9,472,000</b>	<b>9,472,000</b>	<b>—</b>	<b>—</b>

## NOTE

In addition to the grant issued from the Vote, an extra amount of £6,000 was issued to An Comhairle Ealaíon from the Vote for Increases in Remunerations and Pensions (No. 46).

PÁDRAIG Ó hUIGÍN, *Accounting Officer.*

DEPARTMENT OF THE TAOISEACH,  
30th April, 1991.

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

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

NATIONAL GALLERY

Vote 6

ACCOUNT of the sum expended, in the year ended 31st December, 1990, 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 ... ..	571,000	564,313	6,687	—
B.1.—Travelling and Incidental Expenses	152,000	151,055	945	—
B.2.—Office Premises Expenses ... ..	124,000	118,213	5,787	—
C.—Postal and Telecommunications	18,000	21,788	—	3,788
D.—Grant-in-aid Acquisitions and Conservation (a) ... ..	116,000	116,000	—	—
GROSS TOTAL	£ 981,000	971,369	13,419	3,788
	<u>Estimated</u>	<u>Realised</u>	Surplus of Gross Estimate over Expenditure <u>£9,631</u>	
Deduct—			Deficiency in Appropriations in Aid realised <u>£213</u>	
E.—Appropriations-in-Aid ... ..	1,000	787	Net Surplus to be Surrendered <u>£9,418</u>	
NET TOTAL	£ 980,000	970,582		

(a) Funded from the National Lottery.

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount expended under this subhead a sum of £24,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- C.—Postal and telecommunications costs were greater than anticipated.
- E.—Appropriations in Aid receipts were less than the token amount provided.

EXTRA REMUNERATION

One head attendant, two senior attendants, sixteen attendants, four temporary attendants, and two cleaners received sums in respect of overtime varying from £660 to £7,609.

The total amount paid to twenty-five officers in respect of overtime was £63,322.

GRANTS-IN-AID ACCOUNT

	Purchase and Repair of Pictures	Conservation of Works of Art	Purchase of Books and Journals
	£	£	£
Balance at 31 December, 1989 ...	22,239	251	9
Grants from the National Lottery fund ... .. .	100,000	9,000	7,000
	122,239	9,251	7,009
Expenditure, 1990 ... .. .	83,545	9,174	6,497
Balance at 31 December, 1990 £	38,694	77	512

RAYMOND KEAVENEY,  
*Accounting Officer.*

NATIONAL GALLERY,  
15th April, 1991

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

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

ACCOUNT of the sum expended, in the year ended 31st December, 1990, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Finance, including the Paymaster-General's Office, and for payment of certain grants and grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances ...	10,964,000	10,821,000	143,000	—
A.2.—Consultancy Services ... ..	950,000	465,620	484,380	—
B.1.—Travelling and Incidental Expenses	929,000	1,113,154	—	184,154
B.2.—Office Machinery and Other Office Supplies ... ..	1,374,000	1,603,878	—	229,878
B.3.—Office Premises Expenses ... ..	546,000	484,831	61,169	—
C.—Postal and Telecommunications Services	573,000	654,855	—	81,855
D.—Central Information Technology Service ... ..	1,223,000	735,734	487,266	—
E.—Information Technology Initiatives	700,000	523,294	176,706	—
F.—Economic and Social Research Institute — Administration and General Expenses (Grant-in-Aid) ... ..	978,000	978,000	—	—
G.—Institute of Public Administration (Grant-in-Aid) ... ..	994,000	994,000	—	—
H.—Grants for County Development Work	397,000	367,634	29,366	—
I.—Payment to Western Development Fund (Grant-in-Aid) ... ..				
<i>Original</i> ... ..	£750,000			
<i>Supplementary</i> ... ..	200,000			
	950,000	950,000	—	—
J.—Repayment of Advances ... ..	600,000	419,702	180,298	—
K.—Losses in respect of certain loans for Industrial Development Purposes advanced by Industrial Credit Corporation Plc	2,500,000	2,411,506	88,494	—
L.—Gaeleagras na Seirbhíse Poiblí (a) ...	123,000	107,538	15,462	—
M.—Civil Service Arbitration Board ... ..	20,000	14,007	5,993	—
N.—Review Body on Higher Remuneration in the Public Sector ... ..	18,000	14,035	3,965	—
O.—Contribution to the Common Fund for Commodities ... ..				
<i>Original</i> ... ..	£200,000			
<i>Less Supplementary</i> ... ..	199,000			
	1,000	—	1,000	—

(a) Funded from the National Lottery.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GROSS TOTAL				
Original	£23,839,000			
Supplementary	<u>1,000</u> £			
	23,840,000	22,658,788	1,677,099	495,887
			Surplus of Gross Estimate over Expenditure <u>£1,181,212</u>	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised <u>£2,412</u>	
P.—Appropriations in Aid	890,000	892,412		
NET TOTAL			Total surplus to be surrendered <u>£1,183,624</u>	
Original	£22,949,000			
Supplementary	<u>1,000</u> £			
	22,950,000	21,766,376		

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

- A.2.—This saving arose because certain studies provided for were not undertaken.
- B.1.—The excess was mainly due to expenditure on (i) home travel, (ii) non-EC foreign travel and (iii) staff training and development being greater than anticipated.
- B.2.—The excess was due to expenditure on (i) computer equipment, (ii) photocopying and (iii) other office machinery and supplies being greater than anticipated.
- B.3.—The saving was due to (i) maintenance and (ii) heat, light and fuel costs being less than expected.
- C.—The excess arose because expenditure on both postal and telephone services was greater than anticipated.
- D.—The saving was due to the cancellation of the purchase of certain hardware and software arising out of the review of the Bureau services.
- E.—The saving was due to certain projects which commenced in 1990 overlapping into 1991.
- H.—The saving arose from a deliberate policy of controlling expenditure on travel and subsistence.
- J.—The saving arose because losses which were expected to arise in the year of account did not materialise to the extent expected.
- L.—The saving arose mainly because recoupment to the VEC's in respect of the last quarter of the salaries of two full-time teachers was not made until early 1991.
- M.—The saving arose because there were fewer sittings of the Board than had been anticipated.
- N.—The saving arose mainly because the level of specialist assistance required was less than anticipated.
- O.—The saving arose because Ireland's voluntary contribution to the Fund was not requested in 1990.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from An Post and Bord Telecom Éireann	15,000	Nil
2. Receipts from computer services rendered by Central Information Technology Service	675,000	640,885
3. Recoupment of salaries, etc., of officers on secondment	100,000	101,357
4. Recoupment of certain travelling and subsistence expenses from the EC, etc.	88,000	131,276
5. Miscellaneous	12,000	18,894
	<u>£890,000</u>	<u>£892,412</u>

## Vote 7

1. The deficit arose because of a delay by An Post and Bord Telecom Éireann in recouping the cost of the services of the Acting Chief Medical Officer.
2. The deficit arose because repayments from certain semi-state bodies due in 1990 were not made in that year.
3. The surplus arose because the amounts to be recouped were higher than anticipated.
4. The surplus was due to the frequency of travel on EC business being greater than anticipated.
5. The surplus was due to receipts being greater than anticipated.

### EXTRA REMUNERATION

Fifteen officers received sums ranging from £1,056 to £2,482 for roster duties. Eleven officers received sums varying from £487 to £2,183 for performance of higher duties. One officer received £960 in respect of special duties.

Seventeen officers received allowances ranging from £483 to £1,162 in respect of duties as delegates at meetings abroad.

Two officers received gratuities of £600 and £3,000 in respect of extra attendance. Two hundred and twenty-five officers in all received sums in respect of overtime. One hundred and forty-six of these received amounts ranging from £406 to £12,784. The total amount paid in respect of overtime was £341,509.

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

### NOTES

This Account includes the sum of £38,791 in respect of an Irish Staff Member with the European Institute of Public Administration.

This Account includes expenditure of £51,189 in respect of staff on loan without repayment to other Departments.

*Ex-gratia* payments amounting to £164 were made to two officers in respect of loss and damage to personal property in the course of official duties (E.109/41/41). An *ex-gratia* payment of £415 was made in respect of purchase of gifts for informal ECOFIN.

A sum of £20 unaccounted for in a petty cash account of March 1990 was written off. (Per/Gen/127).

In addition to the grants-in-aid from the Vote, extra amounts of £8,400 and £18,000 respectively were issued to the Economic and Social Research Institute and to the Institute of Public Administration from the Vote for Increases in Remuneration and Pensions (No. 46).

A sum of £209 was written off in respect of Imprest Accounts. These amounts were irrecoverable. (File Ref. Per/Gen 386).

Two Amstrad PCs and three 25 Cards were transferred without payment to the Department of Industry and Commerce and sixteen VT101 and XT220 computer terminals were transferred without payment to the Valuation Office.

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS ETC., ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1990.

Commission or Committee	Year of Appointment	Total expenditure to 31st December, 1990
		£
Civil Service Arbitration Board ... ..	1950/51	366,062
Review Body on Higher Remuneration in the Public Sector ... ..	1969/70	751,216

S.P. CROMIEN  
Accounting Officer.

DEPARTMENT OF FINANCE,  
29th April, 1991.

## Vote 7

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

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

### VALUE OF COMPUTER TIME RENDERED TO OTHER PUBLIC DEPARTMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1990 WITHOUT REPAYMENT

Number of Vote	Department	Amount £
4	Central Statistics Office ... ..	502,264
8	Comptroller and Auditor General ... ..	9,487
10	Public Works and Buildings ... ..	7,921
15	Valuation and Ordnance Survey ... ..	6,749
16	Civil Service Commission ... ..	8,749
19	Office of the Minister for Justice ... ..	78,097
25	Environment ... ..	242,814
26	Office of the Minister for Education ... ..	143,331
30	Marine ... ..	13,174
32	Agriculture and Food ... ..	117,736
33	Labour ... ..	24,690
34	Industry and Commerce ... ..	7,779
35	Tourism and Transport ... ..	11,965
37	Defence ... ..	77,418
39	Foreign Affairs ... ..	186,892
41	Social Welfare ... ..	19,077
42	Health ... ..	56,582
43	Energy ... ..	3,908
		1,518,633

### PUBLIC SERVICE EARLY RETIREMENT SCHEME

#### ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1990.

	£
Balance at 1st January, 1990 ... ..	1,331 ( <i>Dr.</i> )
Receipts from Vote 45 ... ..	300
Receipts from Department of Labour in respect of Statutory Redundancy	<u>1,031</u>
Balance at 31st December, 1990	<u>—</u>

S.P. CROMIEN  
*Accounting Officer*

DEPARTMENT OF FINANCE,  
29th April, 1991.

### NATIONAL LOTTERY SUSPENSE ACCOUNT

#### ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER 1990

Balance at 1st January, 1990 ... ..	8,446 ( <i>Dr.</i> )
Receipts from Subhead L — Gaeleagras na Seitbhise Poiblí ... ..	<u>8,446</u>
Balance at 31st December, 1990 ... ..	<u>Nil</u>

# Vote 7

## WESTERN DEVELOPMENT FUND

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1990

	£		£
Balance at 1st January, 1990 ... ..	186,605	Grants (see schedule) ... ..	945,965
Grant-in-Aid (Subhead I) ... ..	950,000		
Repayments (see schedule) ... ..	9,478	Balance at 31 December, 1990 ... ..	200,118
	<b>£1,146,083</b>		<b>£1,146,083</b>

### NOTE

A sum of £55,695 representing principal and interest due on foot of a repayable advance of £30,978 made to Ballybay Tanners Limited has been written off as irrecoverable on the liquidation of the Company.

Department of Finance,  
16th July, 1991.

S.P. CROMIEN  
Accounting Officer,

### GRANTS

	£
Thomas McGoldrick, Cavan ... ..	9,650
Brendan Murphy, Cork ... ..	12,000
Millstreet Community Enterprise, Cork ... ..	10,000
Glenties Development Assoc., Donegal ... ..	12,261
Neil McGrory, Donegal ... ..	8,915
Westrail Tuam Ltd., Galway ... ..	25,600
Longford County Council, Longford ... ..	6,372
Longford Timber Contractors, Longford ... ..	45,714
Ceide Fields Project, Mayo ... ..	7,500
IRD Kiltimagh Ltd., Mayo ... ..	7,500
Ferndale Quail Ltd., Monaghan ... ..	31,678
Greystones Equestrian, Monaghan ... ..	7,751
Ballyleague Community Enterprise, Roscommon ... ..	14,700
Ballintubber Development Assoc., Roscommon ... ..	7,969
John Jamieson, SFADCo ... ..	32,258
CPJ Henry and G. Alvey, Sligo ... ..	6,096
Sligo Market Yard, Sligo ... ..	12,620
Miscellaneous small grants (under £5,000) ... ..	<u>687,381</u>
Total payments from fund ... ..	<b>£945,965</b>

### REPAYMENTS IN YEAR ENDED 31 DECEMBER, 1990

	£
M.F. Barrett & Sons Ltd., Listowel, Co. Kerry	3,000
Andrew McLaughlin, Co. Donegal	5,000
Enda Creaven, Galway	<u>1,478</u>
	<b>£9,478</b>

ACCOUNT of the sum expended, in the year ended 31st December, 1990, compared with the sum granted, for the salaries and expenses of the Office of the Comptroller and Auditor General.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
A.—Salaries, Wages and Allowances ... ..	£ 1,555,000	£ 1,406,982	£ 148,018	£ —
B.1.—Travelling and Incidental Expenses	131,000	123,793	7,207	—
B.2.—Office Machinery and Other Office Supplies ... ..	89,000	88,714	286	—
B.3.—Office Premises Expenses ... ..	20,000	8,074	11,926	—
C.—Postal and Telecommunications Services	10,000	11,107	—	1,107
<b>GROSS TOTAL</b>	<b>£ 1,805,000</b>	<b>1,638,670</b>	<b>167,437</b>	<b>1,107</b>
			Surplus of Gross Estimate over Expenditure <u>£166,330</u>	
<i>Deduct—</i>	<u>Estimated</u>	<u>Realised</u>	Surplus of Appropriations in Aid realised <u>£38,601</u>	
D.—Appropriations in Aid ... ..	117,000	155,601	Total Surplus to be surrendered	
<b>NET TOTAL</b>	<b>£ 688,000</b>	<b>1,483,069</b>	<u>£204,931</u>	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The saving arose mainly due to new appointments provided for in the estimate from the beginning of the year not being made until later in the year. Further vacancies occurred in the course of the year.
- B.1.—The main savings were on travelling and subsistence and training of staff because of the delay in filling new appointments.
- B.3.—The saving was due to a decision not to incur expenditure on furniture and fittings which had been provided for in the estimate.
- C.—The excess was due to increased postal and telecommunications charges which are difficult to estimate.

APPROPRIATIONS IN AID

The surplus was mainly due to audit fees being received in respect of audits, which had been in arrears, being brought up to date in the current year.

**Vote 8**

**EXTRA REMUNERATION**

Two officers received allowances of £533 and £2,321, respectively, for the performance of higher duties.

An additional payment of £2,000 was made to an Auditor who works in the Information Technology area (E157/39/88).

		NOTE
<p>This account includes expenditure of £17,179 in respect of an officer on secondment on a repayment basis to the Housing Finance Agency PLC.</p>		
<p><b>PATRICK GRAHAM,</b> <i>Accounting Officer.</i></p>		
<p><b>OFFICER OF THE COMPTROLLER AND AUDITOR GENERAL,</b> 26th April, 1991.</p>		

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

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

## Vote 9

## OFFICE OF THE REVENUE COMMISSIONERS

See also the Report of the Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st December, 1990, 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 ...	£ 88,200,000	£ 87,891,252	£ 308,748	£ —
A.2.—Consultancy Services ... ..	690,000	—	690,000	—
B.1.—Travelling and Incidental Expenses	5,591,000	6,128,365	—	537,365
B.2.—Office Machinery and Other Office Supplies ... ..	9,350,000	9,340,946	9,054	—
B.3.—Office Premises Expenses ... ..	3,430,000	3,520,940	—	90,940
C.—Postal and Telecommunications Services	8,500,000	7,899,952	600,048	—
D.—Machinery and Equipment for Security Printing and Stamping ... ..	480,000	481,041	—	1,041
E.—Motor Vehicles ... ..	870,000	842,660	27,340	—
F.—Law Charges, Fees and Rewards ...	2,638,000	2,056,193	581,807	—
G.—Compensation and Losses ... ..	115,000	116,957	—	1,957
H.—Subscriptions to International Organisations ... ..	12,000	12,363	—	363
<b>GROSS TOTAL</b>	£ 119,876,000	118,290,669	2,216,997	631,666
			Surplus of Gross Estimate over Expenditure <u>£1,585,331</u>	
<i>Deduct—</i>	<u>Estimated</u>	<u>Realised</u>	Surplus in Appropriations in Aid realised <u>£747,562</u>	
I.—Appropriations in Aid ... ..	16,461,000	17,208,562		
<b>NET TOTAL</b>	£ 103,415,000	101,082,107	Total Surplus to be surrendered <u>2,332,893</u>	

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

A.2.—No consultancy work was carried out.

B.1.—The excess was due to training, travelling, advertising and miscellaneous items being more than anticipated.

C.—The savings were due to telecommunications charges being less than anticipated.

F.—The savings were due to fees being less than provided for.

## Vote 9

- G.—(1) Compensation of £3,713 with legal costs of £185 was paid in respect of four cases involving accidents with official cars.
- (2) Compensation of £11,250 with £4,041 legal costs was awarded in five cases in respect of incorrectly seized goods.
- (3) Compensation of £84,739 with legal costs of £5,184 was paid in respect of nine legal actions against the Revenue Commissioners.
- (4) Compensation of £4,801 was paid in respect of twelve cases of goods stolen or damaged on official premises.
- (5) Legal costs of £2,495 and £48 medical expenses were awarded in respect of two accidents at work.
- (6) Five miscellaneous payments were made amounting to £501.

### APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Receipts for services relating to pay-related Social Insurance Scheme	11,960,000	11,960,000
2. Receipts for printing services relating to An Post and the Department of the Environment ... ..	35,000	25,021
3. Moneys received for special attendance of officers ... ..	1,950,000	2,081,151
4. Fines, forfeitures, law costs recovered ... ..	1,650,000	1,536,562
5. Proceeds of customs sales ... ..	380,000	981,807
6. Recoupment of certain travel costs from the EC ... ..	110,000	111,701
7. Recoupment of salaries, etc. of officers on secondment ... ..	30,000	133,570
8. Payment received for collection of lighthouse dues ... ..	13,000	13,300
9. Bill of entry receipts ... ..	22,000	76,793
10. Receipts from sale of official cars ... ..	5,000	900
11. Statistical returns ... ..	9,000	3,712
12. Miscellaneous ... ..	297,000	284,045
	<u>£16,461,000</u>	<u>£17,208,562</u>

2. Some 1990 accounts were paid in 1991.
3. Receipts vary with demand.
4. Receipts cannot be closely estimated.
5. Receipts vary with the quantity of seizures sold and the prices realised.
7. The number of officers seconded was more than anticipated.
9. Receipts vary with demand.
11. Receipts vary with demand.
12. Receipts cannot be closely estimated.

### EXTRA REMUNERATION

Thirty-three members of the Customs and Excise staff received allowances varying from £737 to £3,505 while engaged on investigation duty.

Three hundred and eleven members of the Customs and Excise staff received night duty allowance varying from £401 to £1,901.

Two hundred and one members of Customs and Excise staff received shift allowance varying from £401 to £1,254.

Ninety-nine members of the Revenue Commissioners staff received amounts varying from £400 to £1,539 for performance of extra duties, including attendance at meetings abroad.

Thirteen members of the industrial staff in the Stamping Branch received allowances varying from £556 to £5,062 in respect of productivity, machine work, etc.

One thousand and eleven members of the Customs and Excise staff, six hundred and twenty-six members of the Taxes staff, nine hundred and forty-three members of the General Service staff and thirty-four members of the Stamping Branch staff received amounts varying from £400 to £10,969 in

## Vote 9

respect of overtime, allowances, and/or rewards for the detection of smuggling and other Revenue evasions, etc.

Forty-eight members of the Revenue Commissioners staff received allowances varying from £412 to £2,791 for performing higher duties.

The total amount paid in respect of overtime was £4,789,182 and the total number of staff engaged on overtime was three thousand, four hundred and eleven.

### NOTES

The cost of Revenue staff on loan to other Departments without recoupment was £32,727.

*Ex-gratia* lump sums totalling £27,886 were paid to sixty three officers of Inspectors of Taxes (Higher Grade) and Inspectors of Taxes (Senior Grade) in respect of a Higher Conciliation Council award. Amounts paid varied from £1 to £615 (E.107/6/88).

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

- (1) £542 in respect of seventeen cases of loss or damage to property while on official duty (E.2721, E.2726, E.4599, E.313/87).
- (2) £20 in respect of a claim for medical expenses incurred following an accident on official duty (E.109/83/67).
- (3) £761 in respect of two claims for mobile allowances lost as a result of accidents on duty (E.109/83/67).
- (4) £1,675 in respect of damages to an official's car in exceptional circumstances (E.47/2/83).
- (5) £1,006 in respect of a special removal expense claim (E.105/16/74).
- (6) £784 in respect of an importer's account debited in error (S.47/3/83).

C. MacDOMHNAILL  
*Accounting Officer.*

OFFICE OF THE REVENUE COMMISSIONERS  
28th March, 1991.

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

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

### PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1990.

	£
Balance at 1st January, 1990 ... ..	Nil
Receipts from Vote 45 ... ..	19,406
Payments ... ..	<u>19,406</u>
Balance at 31st December, 1990 ... ..	<u>Nil</u>

C. MacDOMHNAILL,  
*Accounting Officer.*

OFFICE OF THE REVENUE COMMISSIONERS,  
28th March, 1991.

# Vote 9

## VALUE OF COMPUTER WORK DONE FOR OTHER PUBLIC DEPARTMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1990, WITHOUT REPAYMENT

Number of Vote	Department/Office	Amount £
7 (Part)	Paymaster General ... ..	1,103
19	Justice ... ..	264
25	Environment ... ..	5,481
26	Education ... ..	23,891
37	Defence ... ..	354
39	Foreign Affairs ... ..	45
41	Social Welfare ... ..	28
42	Health ... ..	1,491
	<b>TOTAL £</b>	<b>32,657</b>

**Vote 10**                      **OFFICE OF PUBLIC WORKS**

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

ACCOUNT of the sum expended in the year ended 31st December, 1990, compared with the sum granted, for the salaries and expenses of the Office of Public Works and for services administered by that Office including the Stationery Office as part of the Government Supplies Agency.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances ...				
<i>Original</i> £13,860,000				
<i>Less Supplementary</i> 50,000	13,810,000	13,880,769	—	70,769
A.2.—President's Household Staff: Wages and Allowances ...	97,000	106,471	—	9,471
A.3.—Consultancy Services ...	22,000	15,355	6,645	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £1,414,000				
<i>Supplementary</i> 250,000	1,664,000	1,807,532	—	143,532
B.2.—Office Machinery and other Office Supplies ...				
<i>Original</i> £600,000				
<i>Less Supplementary</i> 60,000	540,000	590,581	—	50,581
B.3.—Office Premises Expenses ...				
<i>Original</i> £567,000				
<i>Less Supplementary</i> 60,000	507,000	526,816	—	19,816
C.—Postal and Telecommunication Services				
<i>Original</i> £737,000				
<i>Less Supplementary</i> 60,000	677,000	638,760	38,240	
D.—Purchase of Sites and Buildings ...				
<i>Original</i> £220,000				
<i>Supplementary</i> 120,000	340,000	366,394	—	26,394
E.—New Works, Alterations and Additions				
<i>Original</i> £24,690,000				
<i>Supplementary</i> 14,500,000	39,190,000	38,953,613	236,387	—
F.1.—Maintenance and Supplies ...				
<i>Original</i> £9,310,000				
<i>Supplementary</i> 800,000	10,110,000	10,015,812	94,188	
F.2.—Government Supplies Agency ...				
<i>Original</i> £1,696,000				
<i>Less Supplementary</i> 700,000	996,000	885,797	110,203	
F.3.—Rents, Rates, etc. ...				
<i>Original</i> £18,751,000				
<i>Less Supplementary</i> 500,000	18,251,000	17,573,509	677,491	
F.4.—Fuel, Electricity, Water, Cleaning Materials, etc. ...				
<i>Original</i> £216,000				
<i>Supplementary</i> 190,000	406,000	428,153	—	22,153

**Vote 10**

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
G.—Parks (a) ... ..				
Original	£7,486,000			
Less Supplementary	<u>300,000</u>	7,186,000	7,817,867	—
H.—Inland Waterways ... ..				
Original	£4,816,000			
Less Supplementary	<u>450,000</u>	4,366,000	4,437,627	—
I.—Wildlife Service ... ..				
Original	£1,293,000			
Less Supplementary	<u>30,000</u>	1,263,000	909,578	353,422
J.—National Monuments ... ..				
Original	£5,832,000			
Less Supplementary	<u>200,000</u>	5,632,000	5,864,189	—
K.—Miscellaneous Services at Visitor Centres		50,000	53,503	—
L.1.—Arterial Drainage—Surveys ... ..				
Original	£250,000			
Less Supplementary	<u>50,000</u>	200,000	262,156	—
L.2.—Arterial Drainage—Construction Works ... ..				
Original	£4,300,000			
Less Supplementary	<u>340,000</u>	3,960,000	4,144,135	—
L.3.—Arterial Drainage—Maintenance ... ..				
Original	£3,601,000			
Supplementary	<u>300,000</u>	3,901,000	3,923,743	—
M.—Purchase and Maintenance of Engineering Plant and Machinery and Stores ... ..				
Original	£1,245,000			
Less Supplementary	<u>60,000</u>	1,185,000	1,216,649	—
N.—Conservation Works (b) ... ..				
Original	£2,370,000			
Less Supplementary	<u>300,000</u>	2,070,000	1,968,143	101,857
<b>GROSS TOTAL</b>				
Original	£103,423,000			
Supplementary	<u>13,000,000</u> £	116,423,000	116,387,152	1,618,433
				<b>Surplus of Gross Estimate over Expenditure</b>
				<b>£35,848</b>
<i>Deduct—</i>		<u>Estimated</u>	<u>Realised</u>	
O.—Appropriations in Aid ... ..				
Original	£7,145,000			
Supplementary	<u>1,000,000</u>	8,145,000	10,151,966	
				<b>Surplus of Appropriations in Aid realised</b>
				<b>£2,006,966</b>
<b>NET TOTAL</b>				
Original	£96,278,000			
Supplementary	<u>12,000,000</u>	108,278,000	106,235,186	
	£			<b>Total Surplus to be surrendered</b>
				<b>£2,042,814</b>

**EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER**

Proceeds from the sale of certain properties to the value of £2,666,315 were paid over to the Exchequer in the year of account.

(a) Part-funded by the National Lottery.

(b) Funded from the National Lottery.

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

A.1.—In addition to the amount expended under this subhead a sum of £101,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).

A.2.—The excess is due mainly to an increase in the food allowance for staff.

A.3.—An expected final account, in respect of a Cost and Management Study, did not mature for payment in the year of account.

B.1.—Expenditure was greater than anticipated due to (i) increased rates for travelling and (ii) additional travelling arising from extra areas of responsibility.

B.2.—Expenditure in the latter part of the year was greater than expected.

C.—Some accounts did not come in course of payment in the year of account.

D.—Expenditure was greater than anticipated.

E.—Details of expenditure are at page 35.

F.1.—In addition to the amount expended under this subhead, a sum of £20,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46). The approximate value of stocks held at the Central Building Maintenance Workshops at 31st December 1990 was £900,000.

F.2.—The expenditure was less than anticipated. In addition to the amount expended under this subhead, a sum of £1,500 was received from the Vote for Increases in Remuneration and Pensions (No. 46). The approximate value of stocks held by the Government Supplies Agency at the 31st December, 1990 was as follows:—

	£
Paper, etc. . . . .	1,100,000
Furniture, etc. . . . .	600,000
Clothing Materials, etc. . . . .	5,300,000

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

F.3.—Details of expenditure, Department by Department, are at page 35.

F.4.—The excess arose in connection with the European Community Presidency.

G.—Extra expenditure arose from development at various Parks.

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

I.—The saving arose largely on acquisitions.

K.—The estimate for this new subhead was a token amount.

L.1.—The extra is due mainly to an additional survey. In addition to the amount expended under this subhead engineering stores were supplied and services rendered by plant and machinery to the value of £40,116.

L.2.—In addition to the amount expended under this subhead there were Engineers' salaries and travelling expenses, engineering stores supplied and services rendered by plant and machinery to the following values:—

	£
Catchment Drainage Scheme:	
— Boyle/Bonet . . . . .	416,649
— Monaghan/Blackwater . . . . .	377,707

L.3.—In addition to the amount expended under this subhead a sum of £31,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).

M.—In addition to the amount expended under this subhead a sum of £5,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46). The approximate value of stocks held at the Central Engineering Workshops at 31 December 1990 amounted to £850,000.

N.—Certain projects did not proceed as quickly as expected.

## Vote 10

### APPROPRIATIONS IN AID

	Estimated		Realised	
	£		£	
1. Rents (including receipts from lettings of fishing rights, etc.)		1,020,000		1,148,379
2. Miscellaneous Services at Visitor Centres				
<i>Original</i>	£50,000			
<i>Supplementary</i>	20,000	70,000		78,825
3. Sales of property				
<i>Original</i>	£575,000			
<i>Less Supplementary</i>	190,000	385,000		321,020
4. Recoveries by Government Supplies Agency for services carried out on repayment basis				
<i>Original</i>	£270,000			
<i>Supplementary</i>	300,000	570,000		897,907
5. Recoveries for services (other than those by the Government Supplies Agency) carried out on repayment basis				
<i>Original</i>	£3,595,000			
<i>Supplementary</i>	700,000	4,295,000		5,997,941
6. Fees, etc., in connection with the operation of the Local Loans Fund		5,000		4,351
7. Charges at Parks				
<i>Original</i>	£426,000			
<i>Supplementary</i>	150,000	576,000		463,968
8. Charges at National Monuments				
<i>Original</i>	£390,000			
<i>Supplementary</i>	140,000	530,000		564,746
9. Charges for use of Inland Waterways				
<i>Original</i>	£60,000			
<i>Less Supplementary</i>	15,000	45,000		28,890
10. Miscellaneous, including sales of produce and surplus stores, hire of plant, etc.				
<i>Original</i>	£754,000			
<i>Less Supplementary</i>	105,000	649,000		645,939
TOTAL				
<i>Original</i>	£7,145,000			
<i>Supplementary</i>	1,000,000	£8,145,000		£10,151,966

- Receipts were greater than expected.
- Extra receipts were received mainly from the operation of the tea rooms at Glenveagh National Park, Co. Donegal.
- The lower outturn than expected is due to certain properties not being sold as expected and to some sales not being completed in 1990.
- Receipts from the sale of Government publications were more buoyant than expected.
- The excess was due mainly to the receipt of a refund from the European Community and to a 1989 payment from the Social Insurance Fund coming to credit in the year of account.
- Applications for loans were less than expected.
- Receipts in the latter part of 1990 were less than anticipated.
- The higher receipts arose from the increased number of visitors and increased charges.
- Receipts from the Shannon Navigation were less than anticipated due to the inability to increase charges, pending legislation and bye-law changes.

### EXTRA REMUNERATION

One hundred and thirty-two officers received overtime payments in excess of £400 with amounts varying between £402 and £6,383. Overtime was paid to two hundred and seven officers in all at a total cost of £217,200.

### NOTES

- This appropriation account includes expenditure of £23,532 in respect of staff on loan, without repayment, to other Departments.
- A total of £260,039 was paid in respect of compensation and associated legal and miscellaneous costs in cases of personal injury claims by employees arising out of accidents at work. In addition sums totalling £15 were lodged in court in two cases (E.112/16/88).

3. Sums totalling £206,736 were paid in settlement of claims for personal injuries on State property (S.102/34/80).
4. Sums totalling £11,878 were expended in settlement of claims for loss of or damage to personal property arising from the activities of this office. (S.102/2/84, E.109/41/41 and Department of Finance sanction of 19/2/90).
5. Payments totalling £352,098 in compensation and costs were made in seven cases of accidents involving State and other vehicles. In one of these accidents there was damage to a State vehicle amounting to £2,110 nett. (S.48/3/47, S.102/34/80 and Department of Finance sanctions of 17/10/90 and 16/11/90).
6. A payment of £1,970 inclusive of costs, was made *ex-gratia* on foot of a claim for damage caused by arterial drainage works. A payment of £700 was made in one case of a claim for interference with access (S.59/1/68 and S.102/7/49).
7. One case of malicious damage gave rise to expenditure amounting to £34,522 (S.200/9/45).
8. An *ex-gratia* payment of £50 was made to a former employee in recognition of his service in preventing the loss of State property. (Department of Finance sanction of 8/11/90).
9. A gift valued at £950, including V.A.T., was presented in appreciation of a donation towards the restoration of the Swiss Cottage, Cahir, Co. Tipperary. (Department of Finance sanction of 4/4/90).
10. A former Garda station was transferred free of charge to the Department of Defence (S.55/7/76).
11. Losses of stores to an estimated value of £4,634 were written off (S.102/37/82).
12. Losses by theft to an estimated value of £65,349 were written off (S.102/37/82 and Department of Finance sanctions of 17/7/90, 3/12/90 and 31/12/90).
13. Claims amounting to £20 were written off or waived (S.55/3/55).
14. Two disputes gave rise to expenditure of £5,450 in settlement and incidental costs. (Department of Finance sanctions S.157/7/90 and S.102/2/84).
15. Expenditure in the year of account on services provided on a repayment basis included £1.5m. on Prison Projects, £0.6m. on Harbour Centres and £0.3m. on the Telecommunication Development Programme.
16. Expenditure of £571,671 was incurred by this Office on projects undertaken on a repayment basis, funded by the Department of An Taoiseach ex. National Lottery and European Regional Development funds.
17. Expenditure of £596,514 was incurred on behalf of the National Heritage Council on projects approved by it and on its own expenses. The expenditure was funded from the National Lottery via the Grant-in-Aid Account for the National Heritage Council — Vote 3 and from the balance of receipts from the Fund for the distribution of surplus of National Lottery (Grant-in-Aid) Account — Vote 7.
18. Free copies of official publications valued at £1,216 were issued during the year (F.46/1/39).
19. *Ex gratia* lump sums totalling £3,687 were paid to eight officers of various grades in respect of certain outstanding adjudication awards. Amounts paid varied between £260 and £627. (E. 107/6/88, E. 157/14/86, E. 166/18/84 and E. 35/2/55).

JOHN F. MAHONY,  
Oifigeach Cuntasaiochta.

OIFIG NA N-OIBREACHA POIBLI,  
23rd Aibreán, 1990.

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

PL. McDONNELL,  
Ard-Reachtaire Cuntas agus Ciste.

## Vote 10

### STATEMENT OF RECEIPTS AND PAYMENTS BY THE COMMISSIONERS OF PUBLIC WORKS ON THE UNDER-MENTIONED NON-VOTED SERVICE IN THE YEAR ENDED 31ST DECEMBER, 1990.

Service	Balance at 1st January, 1990	Receipts, 1990	Payments, 1990	Balance at 31st December, 1990
	£	£	£	£
Commissioners of Public Works in Ireland (Acceptance of Trusteeship) Act, 1978 — Barretstown Castle Trust... ..	10,778	31,250	29,685	12,443

JOHN F. MAHONY,  
Oifigeach Cuntaiaochta.

OIFIG NA N-OIBREACHA POIBLÍ.  
23 Aibreán, 1991.

### NATIONAL LOTTERY SUSPENSE ACCOUNT

#### ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1990.

	£
Balance at 1st January, 1990 ... ..	371,207
Receipts from Fund for distribution of Surplus of National Lottery (Grant-in-Aid) Account (Vote 7) ... ..	
Payments (see schedule) ... ..	<u>371,207</u>
Balance at 31st December, 1990	Nil

#### SCHEDULE OF PAYMENTS UNDER THE NATIONAL LOTTERY SUSPENSE ACCOUNT

Project	Amount
	£
Custom House: Stonework restoration ... ..	65,352
National Library: Refurbishment ... ..	31,634
Kilmainham Jail: Restoration ... ..	71,400
Casino Marino: Landscaping ... ..	35,517
Holy Trinity Church, Dublin Castle: Restoration ... ..	167,298
<b>TOTAL</b>	<u>£371,207</u>

#### NOTE

All further expenditure on these projects in 1990 was charged to Subhead 'N' of Vote 10.

JOHN F. MAHONY  
Oifigeach Cuntaiaochta

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

### PUBLIC SERVICE EARLY RETIREMENT SCHEME

#### ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1990

	£	£
Balance at 1st January, 1990 ... ..		828,62 (Dr.)
Receipts: Vote 45 ... ..	1,012,901	
Department of Labour under the Redundancy Payments Act ... ..	<u>32,184</u>	<u>1,045,015</u>
		216,43 (Cr.)
Payments ... ..		<u>236,54</u>
Balance at 31st December, 1990		<u>£ 20,01 (Dr.)</u>

JOHN F. MAHONY,  
Oifigeach Cuntaiaochta.

OIFIG NA N-OIBREACHA POIBLÍ,  
23 Aibreán, 1991.

## E. NEW WORKS, ALTERATIONS AND ADDITIONS

Project	Vote £	Expenditure £
Dublin Castle: Upper Yard Development (including new Conference Centre) ... ..	200,000	644,393
Dublin Castle: Reconstruction of Blocks 8, 9 and 10 ... ..	—	32,917
Garda Stations: Erection of new buildings and major improvement schemes ... ..	5,000,000	6,528,672
Templemore Garda Training College ... ..	5,900,000	5,920,423
Employment Exchanges: Erection of new buildings and major improvement schemes ... ..	3,750,000	3,020,276
Former College of Science: Refurbishment ... ..	1,000,000	15,147,986
National Gallery: Refurbishment of 1968 Wing and Basement ... ..	2,500,000	26,531
Botanic Gardens: Curvilinear Range ... ..	600,000	23,069
Dublin Castle: Clock Tower ... ..	265,000	78,667
Dublin Castle: Blocks 11-13 ... ..	235,000	61,756
Tralee: New Government Offices ... ..	50,000	95,675
Accommodation for Revenue Computer ... ..	1,000,000	29,885
Department of Defence: G.H.Q. Improvements ... ..	400,000	25,396
Other Projects ... ..	3,790,000	7,317,967
	24,690,000	
	14,500,000	
<i>Supplementary</i>		
TOTAL	<u>£39,190,000</u>	<u>£38,953,613</u>

## SERVICE SUPPLIED TO OTHER DEPARTMENTS

## F.3.—RENT, RATES, ETC.

Departments, etc.	Vote £	Expenditure £
Oireachtas ... ..	30,000	29,986
Taoiseach ... ..	800,000	808,140
Finance ... ..	790,000	873,341
Revenue ... ..	4,885,000	4,662,110
Office of Public Works ... ..	1,170,000	1,407,425
Ombudsman ... ..	70,000	69,575
Justice ... ..	2,917,000	2,963,664
Environment ... ..	1,018,000	711,643
Education ... ..	441,000	452,836
Marine ... ..	7,000	8,643
Gaeltacht ... ..	50,000	51,331
Agriculture and Food ... ..	1,135,000	767,681
Labour ... ..	76,000	52,489
Industry and Commerce ... ..	332,000	331,637
Tourism and Transport ... ..	86,000	136,587
Communications ... ..	206,000	194,564
Defence ... ..	648,000	395,865
Foreign Affairs ... ..	495,000	485,781
Social Welfare ... ..	3,230,000	2,859,374
Health ... ..	125,000	58,532
Energy and Forestry ... ..	240,000	252,305
	18,751,000	17,573,509
<i>Less Supplementary</i>	500,000	—
TOTAL	<u>£18,251,000</u>	<u>£17,573,509</u>

## Vote 11

## STATE LABORATORY

ACCOUNT of the sum expended, in the year ended 31st December, 1990 compared with the sum granted, for the salaries and expense of the State Laboratory.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances ... ..	980,000	978,275	1,725	—
B.1.—Travelling and Incidental Expenses	121,000	123,031	—	2,031
B.2.—Office Premises Expenses ... ..	85,000	85,870	—	870
C.—Postal and Telecommunications Services	28,000	23,851	4,149	—
D.—Apparatus and Chemical Equipment	444,000	444,772	—	772
E.—Research/Development Project ... ..	13,000	8,317	4,683	—
<b>GROSS TOTAL</b>	<b>£ 1,671,000</b>	<b>1,664,116</b>	<b>10,557</b>	<b>3,673</b>
			Surplus of Cross Estimate over Expenditure <b>£6,884</b>	
<i>Deduct—</i>	<u>Estimated</u>	<u>Realised</u>	Surplus of Appropriations in Aid realised <b>£27,485</b>	
F.—Appropriations in Aid ... ..	45,000	72,485	Total Surplus to be surrendered	
<b>NET TOTAL</b>	<b>£ 1,626,000</b>	<b>1,591,631</b>	<b>£34,369</b>	

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

- A.—In addition to the amount expended under this subhead, a sum of £41,000 received from the Vote for Increases in Remuneration and Pensions (No. 46), was spent on salaries, wages and allowances.
- C.—Telephone charges were less than anticipated.
- E.—The full year cost of a temporary laboratory technician was provided for under this subhead. In the event, the laboratory technician was only employed for nine months.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts for various analyses, examinations, tests, etc. ... ..	17,000	45,470
2. Recoupment of certain travelling expenses ... ..	16,000	23,118
3. Recoupment from EC for Research/Development Project ... ..	12,000	3,897
	<b>£45,000</b>	<b>£72,485</b>

1. A once off payment of £22,548 was received from the Department of Agriculture in respect of E.S.B. bills paid by State Laboratory on their behalf in the years 1988 and 1989. In addition, revised procedures for invoicing clients resulted in a larger amount of fees for analysis than expected.
2. There was an increase in the number of refundable EC related flights required during the year.
3. There was a delay in reimbursement by EC Commission.

## EXTRA REMUNERATION

One officer received an allowance of £1,175 for duties as a delegate at meetings abroad. Six officers in all received sums in respect of overtime. Three of these received amounts of £1,163, £1,875 and £1,981. The total amount paid in respect of overtime was £5,105.

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

## NOTE

Three officers received *ex-gratia* payments of £12, £20 and £20 in respect of damage to personal property in the course of official duties (E.109/41/41).

S.P. CROMIEN,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
24th April, 1991.

## PUBLIC SERVICE EARLY RETIREMENT SCHEME

## ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1990

	£
Balance at 1st January, 1990 ... ..	247 ( <i>Dr.</i> )
Receipts from Vote 45 ... ..	<u>247</u>
Balance at 31st December, 1990 ... ..	<u>Nil</u>

S.P. CROMIEN  
*Accounting Officer*

DEPARTMENT OF FINANCE,  
24th April, 1991.

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

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

## SECRET SERVICE

Vote 12

ACCOUNT of the sum expended, in the year ended 31st December, 1990, compared with the sum granted, for Secret Service.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
Secret Service ... ..	£ 170,000	£ 118,418	£ 51,582	£ —

Surplus to be surrendered £51,582

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

The estimate is necessarily conjectural.

S.P. CROMIEN,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
29th April, 1991.

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

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

## See also Report of the Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st December, 1990, compared with the sum granted, for the salaries and expenses of the Office of the Attorney General, including a grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances				
<i>Original</i> £3,751,000				
<i>Less Supplementary</i> 229,000	3,522,000	3,427,001	94,999	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £155,000				
<i>Supplementary</i> 95,000	250,000	299,152	—	49,152
B.2.—Office Machinery and Other Office Supplies ... ..	101,000	81,632	19,368	—
B.3.—Office Premises Expenses ... ..	35,000	35,151	—	151
C.—Postal and Telecommunications Services	100,000	123,112	—	23,112
D.—Fees to Counsel				
<i>Original</i> £660,000				
<i>Supplementary</i> 140,000	800,000	901,411	—	101,411
E.—General Law Expenses				
<i>Original</i> £1,160,000				
<i>Supplementary</i> 200,000	1,360,000	1,244,211	115,789	—
F.—Defence of Public Servants ... ..	5,000	—	5,000	—
G.—Law Reform Commission (Grant-in-Aid) ... ..	345,000	345,000	—	—
GROSS TOTAL				
<i>Original</i> £6,312,000				
<i>Supplementary</i> 206,000	£ 6,518,000	£ 6,456,670	235,156	173,826
	<u>Estimated</u>	<u>Realised</u>	Surplus of Gross Estimate over Expenditure £61,330	
H.—Appropriations in Aid ... ..	67,000	109,720	Surplus of Appropriations in Aid realised £42,720	
NET TOTAL			Total surplus to be surrendered £104,050	
<i>Original</i> £6,245,000				
<i>Supplementary</i> 206,000	£ 6,451,000	£ 6,346,950		

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

- A.—Expenditure was less than the sum granted due mostly to vacancies occurring in the Chief State Solicitor's Office not being filled until late in 1990 and others not before end of year.
- B.1.—The excess on this subhead was due to an increase in incidental office expenses of both Chief State Solicitor and Attorney General.

**Vote 13**

- B.2.—Expenditure on this subhead was less than anticipated.
- C.—The amount of this subhead depends largely upon the volume of litigation and other legal business arising in the year and therefore has to be somewhat conjectural. In the event it was greater than anticipated.
- D.—The amount required for this subhead cannot be accurately gauged and was in fact greater than anticipated. The volume of expenditure reflects a high throughput of cases through the Courts and the volume of litigation against the State generally.
- E.—The saving on this subhead arises from the fact that the number of bills of costs furnished to the Chief State Solicitor for payment in the course of the year was less than anticipated.
- F.—The estimate for this subhead, which is always a nominal figure of £5,000, must of necessity be conjectural.

**APPROPRIATIONS IN AID**

	<u>Estimated</u>	<u>Raised</u>
	£	£
Costs and Fees received by the Chief State Solicitor, etc....	67,000	109,720

The largest single item of Appropriations-in-Aid is recovered legal costs and it is not possible to state accurately what amount can be collected. In the year under review the amount involved was greater than anticipated.

**EXTRA REMUNERATION**

Four officers received sums ranging from £487 to £735 for duties as delegates at meetings abroad. Twenty-nine officers received sums ranging from £413 to £7,121 in respect of overtime. Overtime was paid to forty-eight officers in all at a total cost of £55,961. The total number of officers who received extra remuneration was seventy-four.

**MATTHEW RUSSELL**  
*Accounting Officer,*

OFFICE OF THE ATTORNEY GENERAL  
6th June, 1991

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

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

**Vote 14**

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS**

ACCOUNT of the sum expended, in the year ended 31st December, 1990, 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 ... ..	406,000	382,483	23,517	—
B.1.—Travelling and Incidental Expenses	24,000	30,219	—	6,219
B.2.—Office Premises Expenses ... ..	11,000	9,834	1,166	—
C.—Postal and Telecommunications Services	18,000	17,088	912	—
D.—Fees to Counsel				
<i>Original</i>	£1,020,000			
<i>Supplementary</i>	<u>150,000</u>			
	1,170,000	1,168,672	1,328	—
E.—General Law Expenses ... ..	120,000	110,121	9,879	—
F.—State Pathology ... ..	96,000	80,591	15,409	—
<b>GROSS TOTAL</b>				
<i>Original</i>	£1,695,000			
<i>Supplementary</i>	<u>150,000</u> £			
	1,845,000	1,799,008	52,211	6,219
			Surplus of Gross Estimate over Expenditure <u>£45,992</u>	
<i>Deduct—</i>	<u>Estimated</u>	<u>Realised</u>	Deficiency in Appropriations in Aid realised	
G.—Appropriations in Aid ... ..	20,000	16,015	<u>£3,985</u>	
<b>NET TOTAL</b>				
<i>Original</i>	£1,675,000			
<i>Supplementary</i>	<u>150,000</u>			
	£ 1,825,000	1,782,993	Net Surplus to be surrendered <u>£42,007</u>	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving arose because the secondment of an officer to the Law Reform Commission, due to return to this Office on 1st January, 1990 was extended. Provision had been made for payment of his salary.
- B.1.—The excess arose as expenses previously carried by the Stationery Office and the Office of Public Works became a demand on this Vote.
- B.2.—Saving arose due to a reduction in the general cost of office maintenance.
- C.—Saving arose due to a reduction in the cost of telephone calls and postage.
- E.—Saving arose as the number of cases where costs were awarded against the Director of Public Prosecutions decreased.
- F.—Saving arose as claims for the travelling expenses of the State Pathologist, and the re-imbursment of the salaries of the Laboratory Technician and Private Secretary were not submitted due to pressure of work.
- G.—Local Authorities delayed in paying the costs of post mortems.



VALUATION AND ORDNANCE SURVEY

Vote 15

ACCOUNT of the sum expended, in the year ended 31st December, 1900, compared with the sum granted, for the salaries and expenses of the Valuation Office, the Ordnance Survey, the Farm Classification Office and certain minor services.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
A.1.—Salaries, Wages and Allowances ...	£ 6,820,000	£ 6,822,969	—	£ 2,969
A.2.—Consultancy Services ... ..	1,000	—	1,000	—
B.1.—Travelling and Incidental Expenses	1,413,000	1,415,704	—	2,704
B.2.—Office Machinery and Other Office Supplies ... ..	122,000	118,142	3,858	—
B.3.—Office Premises Expenses ... ..	250,000	366,156	—	116,156
C.—Postal and Telecommunications Services	150,000	180,103	—	30,103
D.—Stores and Equipment ... ..	2,500,000	2,409,153	90,847	—
E.—Valuation Tribunal ... ..	150,000	85,515	64,485	—
F.—Farm Classification Office and Farm Tax Tribunal (Residual Expenses) ... ..	5,000	6,868	—	1,868
GROSS TOTAL	£ 11,411,000	11,404,610	160,190	153,800
			Surplus of Gross Estimate over Expenditure £6,390	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised £261,459	
G.—Appropriations in Aid ... ..	2,580,000	2,841,459	Total Surplus to be surrendered	
NET TOTAL:	£ 8,831,000	8,563,151	<u>267,849</u>	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—In addition to the amount expended under this subhead, a sum of £335,000, received from the Vote for Increases in Remuneration and Pensions (No. 46), was spent on salaries, wages and allowances.
- A.2.—Token provision only was made in this subhead.
- B.3.—The increase arose mainly as a result of essential building maintenance work which was carried out in the Ordnance Survey and Valuation Offices.
- C.—The increase in expenditure was due to an increase in telephone and postal expenses.
- E.—The saving was a result of the level of activity being less than anticipated.
- F.—This excess represents the final winding-up expenses of the Farm Classification Office and Farm Tax Tribunal.

# Vote 15

## APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Revised</u>
	£	£
<b>VALUATION OFFICE</b>		
1. Valuation Tribunal Appeal Fees ... ..	35,000	9,500
2. Valuation Certificate fees (23 Vict., c4 (Sec. 9)) ... ..	35,000	4,793
3. Valuation Revision fees ... ..	250,000	30,688
4. Fees for appeals to the Commissioner ... ..	65,000	17,765
5. Miscellaneous ... ..	15,000	2,309
<b>ORDNANCE SURVEY</b>		
6. Sales of maps ... ..	1,250,000	1,30,195
7. Royalties ... ..	575,000	73,192
8. Fees for contract mapping ... ..	330,000	30,017
9. Miscellaneous ... ..	25,000	—
<b>TOTAL</b>	<b>£2,580,000</b>	<b>£2,81,459</b>

1. The volume of activity was less than expected.
- 3 and 4. The increase is due to an increase in the number of revision requests and subsequent appeals.
- 7 and 8. These receipts cannot be predicted with complete accuracy.
9. Receipts are included in 6 above.

### EXTRA REMUNERATION

One hundred and two Officers received amounts ranging from £505 to £6,199 in respect of overtime. Overtime was paid to one hundred and sixty Officers in all at a total cost of £210,901.

### NOTE

The following equipment was transferred without payment to the Office; 16 VT101 and XT220 computer terminals from the Department of Finance (Vote 7).

**JAMES ROGERS,**  
*Accounting Officer.*

VALUATION OFFICE,  
29th April, 1991.

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

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

## PUBLIC SERVICE EARLY RETIREMENT SCHEME

### ACCOUNT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST DECEMBER, 1990

	£
Balance at 1st January, 1990 ... ..	Nil
Receipts from Vote 45 ... ..	21,590
Payments ... ..	<u>21,590</u>
Balance at 31st December, 1990 ... ..	Nil

CIVIL SERVICE COMMISSION

Vote 16

ACCOUNT of the sum expended, in the year ended 31st December, 1990, compared with the sum granted, for the salaries and expenses of the Civil Service Commission and of the Local Appointments Commission.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances ...	1,160,000	1,130,361	29,639	—
A.2.—Examiners, etc. ... ..	127,000	126,054	946	—
B.1.—Travelling and Incidental Expenses	120,000	123,906	—	3,906
B.2.—Office Machinery and Other Office Supplies ... ..	80,000	84,716	—	4,716
B.3.—Office Premises Expenses ... ..	65,000	114,704	—	49,704
C.—Postal and Telecommunications Services	110,000	79,074	30,926	—
D.—Examinations ... ..	345,000	335,595	9,405	—
GROSS TOTAL	£ 2,007,000	1,994,410	70,916	58,326
			Surplus of Gross Estimate over Expenditure £12,590	
<i>Deduct—</i>	<u>Estimated</u>	<u>Realised</u>	Surplus of Appropriations in Aid realised £6,238	
E.—Appropriations in Aid ... ..	430,000	436,238	Total Surplus to be surrendered	
NET TOTAL	£ 1,577,000	1,558,172	18,828	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.2.—The excess arose because of the need to order additional computer stationery which had not been anticipated.
- B.3.—The excess resulted from the need to carry out extensive remedial work in the building following threats of industrial action by the staff unions representing staff in the Commission and in the Office of the Revenue Commissioners (the Revenue Commissioners occupy part of the second floor of the building which is also occupied by the CSC).
- C.—The saving resulted partly from a lower need for postal and telephone services and partly through non-purchase of equipment which had been provided for.

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Receipts from An Post and Bord Telecom Éireann ... ..	50,000	Nil
2. Receipts from County and County Borough Councils, Harbour Authorities (No. 39 of 1926 (Sec. 12) and No. 9 of 1946 (Sec. 38) ... ..	380,000	436,148
3. Miscellaneous ... ..	—	90
	<u>£430,000</u>	<u>£436,238</u>

**Vote 16**

1. Because of the resumption of civil service competitions the Commission was unable to carry out work for An Post and Bord Telecom Éireann.
2. & 3. Receipts under these headings are difficult to estimate accurately.

**EXTRA REMUNERATION**

Ten officers received allowances for performance of higher duties. Sixty-three officers in all received sums in respect of overtime. Thirteen of these received amounts in excess of £400, varying from £413 to £3,809. The total amount paid in respect of overtime was £27,006. The total number of officers who received extra remuneration was eighty-two.

CIVIL SERVICE COMMISSION,  
24th April, 1991.

**BRENDAN LANNON,**  
*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 Account is correct.

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

ACCOUNT of the sum expended, in the year ended 31st December, 1990, compared with the sum granted, for the salaries and expenses of the Office of the Ombudsman.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
A.—Salaries, Wages and Allowances ... ..	£ 655,000	£ 636,417	£ 18,583	£ —
B.1.—Travelling and Incidental Expenses	61,000	66,886	—	5,886
B.2.—Office Machinery and Other Office Supplies ... ..	31,000	24,994	6,006	—
B.3.—Office Premises Expenses ... ..	15,000	19,443	—	4,443
C.—Postal and Telecommunications Services	37,000	35,854	1,146	—
D.—Consultancy and Legal Fees ... ..	9,000	9,760	—	760
TOTAL	£ 808,000	793,354	25,735	11,089
		Surplus to be surrendered	£14,646	

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

- B.1.—Excess due to increase in travel and subsistence rates in respect of 1989 claims which were not paid until 1990 and due to an increase in contract cleaning costs.
- B.2.—The saving arose because office equipment budgeted for was not purchased before the end of 1990.
- B.3.—Excess on this subhead was due to the fact that bills for maintenance undertaken by the Office of Public Works throughout the earlier part of 1989 did not issue until August 1990. This was the first year that work carried out was subject to a charge and advance estimates were not sought.
- D.—Excess due to the unavoidable need to seek legal advice in connection with certain specific complaints.

#### EXTRA REMUNERATION

Two officers received allowances of £2,268 and £690 respectively for performance of higher duties.

Twelve officers in all received sums in respect of overtime. Four of these received amounts in excess of £400, ranging from £677 to £4,669. The total amount paid in respect of overtime was £8,860.

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

F. GOODMAN,  
*Accounting Officer.*

OFFICE OF THE OMBUDSMAN,  
24th April, 1991.

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

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

SUPERANNUATION AND RETIRED ALLOWANCES **Vote 18**

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

ACCOUNT of the sum expended, in the year ended 31st December, 1990, compared with the sum granted, for pensions, superannuation, compensation (including workmen's compensation), and additional and other allowances and gratuities under the Superannuation Acts, 1834 to 1963, and the Superannuation and Pensions Act, 1976, and sundry other statutes; extra-statutory pensions, allowances and gratuities awarded by the Minister for Finance; fees to medical referees and occasional fees to doctors; compensation and other payments in respect of personal injuries; miscellaneous payments, etc.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Superannuation Allowances, Compensation Allowances, Pensions and certain Children's Allowances ... ..	50,658,000	50,809,594	—	151,594
B.—Payments under the Contributory Pensions Schemes for Spouses and Children of Civil Servants, members of the Judiciary and Court Officers ... ..	8,021,000	8,119,735	—	98,735
C.— <i>Ex-gratia</i> pensions for Widows and Children of Civil Servants, members of the Judiciary and Court Officers ... ..	3,546,000	3,479,043	66,957	—
D.—Additional Allowances and Gratuities in respect of established officers and payments in respect of transferred service ... ..	5,832,000	6,861,308	—	1,029,308
E.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921	17,000	8,184	8,816	—
F.—Pensions, Allowances and Gratuities in respect of unestablished Officers and their Spouses and Children and other persons and payments in respect of transferred service ... ..	8,414,000	7,616,888	797,112	—
G.—Injury Grants and Medical Fees ... ..	70,000	68,930	1,070	—
H.—Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows ... ..	17,000	20,984	—	3,984
<b>GROSS TOTAL</b>	<b>£ 76,575,000</b>	<b>76,984,666</b>	<b>873,955</b>	<b>1,283,621</b>
			<b>Excess of Expenditure over Gross Estimate £409,666</b>	
<i>Deduct—</i>	<u>Estimated</u>	<u>Realised</u>	<b>Surplus of Appropriations in Aid realised £315,401</b>	
I.—Appropriation in Aid ... ..	10,483,000	10,798,401		

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
NET TOTAL	£ 66,092,000	66,186,265	Net Excess of Expenditure over Estimate <u>£94,265</u>	

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

- D.—The cost of this subhead varies widely from year to year. The large excess this year was due to the number of retirements, particularly in the 60-64 age bracket, being greater than expected.
- E.—The number of recipients under this subhead is small; as a result, any variation in the expected number of deaths has a disproportionate impact.
- F.—In the case of this category, it is difficult to make a precise estimate of the number and cost of new pensions, of lump sums and of savings due to deaths among existing pensioners.
- H.—The expected decrease in the number of recipients did not occur during 1990.

## APPROPRIATIONS IN AID

	Estimated £	Realised £
1. Repayment by the British Government of sums paid on its behalf under the Agreement dated 27th June, 1929, interpreting and supplementing Article 10 of the Treaty of 6th December, 1921, and in respect of certain <i>ex-gratia</i> supplements and pensions (Subhead E)...	15,000	12,849
2. Receipts from the Social Insurance Fund and the Occupational Injuries Fund for pension liability of staff (No. 11 of 1952 (Sec. 40) and No. 16 of 1966 (Sec. 37))	4,757,000	4,512,000
3. Receipts in respect of pension liability of staff on loan, etc.	130,000	140,471
4. Contributions to Spouses' and Children's Pensions Schemes for Civil Servants and others	5,216,000	5,485,796
5. Repayment of Gratuities, etc.	35,000	32,800
6. Purchase of Notional Service	280,000	549,127
7. Miscellaneous	50,000	65,358
	<u>£10,483,000</u>	<u>£10,798,401</u>

1. This recoupment relates to 1989. The amount received was less than expected. The amount due was received in September, 1990.
2. This receipt is calculated by the Department of Social Welfare. A higher figure was advised by that Department when the 1990 Estimates were being prepared.
3. The number of officers on loan can vary unpredictably from year to year. Therefore, it is difficult to estimate receipts accurately.
4. The higher than expected number of retirements led to increased receipts under the contributory Pensions Scheme for Spouses and Children.
5. It is not possible to forecast accurately the number or value of gratuities which are repaid.
6. A revised scheme for the purchase of notional service was introduced with effect from 1 February, 1990. The contributions payable are higher than those payable under the original scheme.
7. The level of refunds from the organisations operating the Transfer of Service Scheme is not predictable.

**Vote 18**

**EXTRA REMUNERATION**

Fifty-nine pensioners received from public funds sums ranging from £447 to £45,037 as remuneration for services rendered.

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

**S.P. CROMIEN,**  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
24th April, 1991.

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

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

A P A R T I C U L A R S O F A C C O U N T

Particulars	£	p	d
1. Recipients from the Social Insurance Fund and the Unemployment Fund for pension liability of said Fund (1981-1982) (see para 1.1 of 1980 (Sec. 17))	45,037	00	00
2. Recipients in respect of pension liability of said Fund as at 31.12.80	14,174	00	00
3. Contributions to Spouses' and Children's Pension Schemes (1980-1981)	28,398	00	00
4. Recipients of Contributions, etc.	15,400	00	00
5. Purchase of National Service	10,000	00	00
6. Miscellaneous	447	00	00
<b>Total</b>	<b>104,976</b>	<b>00</b>	<b>00</b>

1. This account relates to 1989. The account received for the period 1988-89 received in September, 1990.

2. This receipt is calculated by the Department of Social Welfare, having reference to the Department when the 1980 Estimates were being prepared.

3. The number of officers on leave can vary throughout the year and is subject to annual estimates receipts accordingly.

4. The higher than expected number of recipients led to a number of requests during the Contributions Scheme for Spouses and Children.

5. It is not possible to forecast accurately the number of recipients which are payable.

6. A revised scheme for the purchase of National Service was introduced with effect from 1988. The contributions payable are higher than those payable under the original scheme.

7. The total of rebates from the organisations operating the Fund of Service Credits is not payable.

ACCOUNT of the sum expended, in the year ended 31st December, 1990, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Justice, and of certain other services administered by that Office, and for payment of a grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
A.1.—Salaries, Wages and Allowances ...	£ 10,588,000	£ 10,569,498	£ 18,502	£ —
A.2.—Consultancy Services ... ..	40,000	31,558	8,442	—
B.1.—Travelling and Incidental Expenses	1,363,000	1,646,940	—	283,940
B.2.—Office Machinery and other Office Supplies ... ..	395,000	467,830	—	72,830
B.3.—Office Premises Expenses ... ..	911,000	674,287	236,713	—
C.—Postal and Telecommunications Services	748,000	799,216	—	51,216
D.—Payments to the Incorporated Council of Law Reporting for Ireland ... ..	43,000	32,000	11,000	—
E.—Commissions and Special Inquiries ...	28,000	21,528	6,472	—
F.1.—Legal Aid—Criminal ... ..	2,750,000	2,689,520	60,480	—
F.2.—Legal Aid Board (Grant-in-Aid) ...	2,163,000	2,163,000	—	—
G.1.—Compensation for Personal Injuries Criminally Inflicted				
<i>Original</i> ... ..	£2,000,000			
<i>Supplementary</i> ... ..	4,000,000			
	6,000,000	5,974,232	25,768	—
G.2.—The Irish Association for Victim Support ... ..	8,000	8,000	—	—
H.—Garda Complaints Board ... ..	260,000	204,621	55,379	—
I.—Conciliation Service ... ..	103,000	110,813	—	7,813
J.—Office of the Data Protection Commissioner ... ..	204,000	193,391	10,609	—
<b>GROSS TOTAL</b>				
<i>Original</i> ... ..	£21,604,000			
<i>Supplementary</i> ... ..	4,000,000			
	£ 25,604,000	25,586,434	433,365	415,799
			Surplus of Gross Estimate over Expenditure £17,566	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>	Surplus of Appropriations in Aid realised £17,324	
K.—Appropriations in Aid ... ..	707,000	724,324		
<b>NET TOTAL</b>			Total Surplus to be surrendered £34,890	
<i>Original</i> ... ..	£20,897,000			
<i>Supplementary</i> ... ..	4,000,000			
	£ 24,897,000	24,862,110		

## Vote 19

### EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	<u>Estimated</u>	<u>Realised</u>
	£	£
Fees (cash) for Nationality and Citizenship Certificates (No. 26 of 1956)	81,000	36,744

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

- A.2.—The saving arose because expenditure on consultancy services was less than anticipated.
- B.1.—The excess arose because expenditure on travel and subsistence was greater than anticipated.
- B.2.—The excess arose mainly because expenditure on computer and other office equipment was greater than anticipated.
- B.3.—The saving arose mainly because expenditure on Office Maintenance and energy costs was less than anticipated.
- C.—The excess arose because expenditure on Postal and Telecommunications Services was greater than anticipated.
- D.—The saving arose because the Council did not take up the amount allocated for assistance towards the publication of legal text books.
- E.—The saving arose because fees paid to members of the Criminal Injuries Compensation Tribunal and the Committee for Public Safety and Crowd Control were less than anticipated.
- H.—The saving arose mainly because disciplinary tribunal activity and travel and subsistence costs were less than anticipated.
- I.—It is difficult to contain expenditure within the allocation because of the demands on the service and shared cost of accommodation and services.
- J.—The saving arose because expenditure was less than anticipated.

#### APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Film Censorship Fees (cash) ... ..	250,000	111,870
2. Recoupment of salaries, etc. of officers on secondment ... ..	323,000	40,830
3. Data Protection Fees ... ..	115,000	139,888
4. Miscellaneous Receipts ... ..	19,000	41,736
<b>TOTAL</b>	<b>£707,000</b>	<b>£74,324</b>

- There were no receipts in respect of video censorship in 1990.
- The surplus arose because receipts in respect of staff on secondment to the Legal Aid Board were greater than anticipated.
- Prior to April, 1990 the fee was £100 for registration. New regulations passed in April introduced a two-tier system—£200 for Organisations with more than 25 employees and £50 in all other cases. There was also an increase in the number of new Registrations.
- The surplus arose mainly because refunds from the EC were greater than anticipated.

#### EXTRA REMUNERATION

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

One hundred and thirty-two officers received overtime payments in excess of £400 with amounts paid varying between £404 and £7,816. Overtime was paid to two hundred and eighteen officers in all at a total cost of £221,221.

NOTES

*Ex-gratia* payments totalling £16,000 were paid to four officers in respect of extra attendance (E. 109/71/71).

*Ex-gratia* payments totalling £820 were made to eight solicitors and one counsel whose assignments on a number of criminal cases were technically outside the scope of the Criminal Legal Aid Scheme 1965-1982 (S.13/8/80, S.13/9/80).

Sums totalling £52,951 were paid in respect of legal costs in actions for damages taken by two officers (E.122/3/86).

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS AND SPECIAL ENQUIRIES ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1990

Commission or Special Enquiry	Year of Appointment	Total Expenditure to 31st December, 1990
		£
Criminal Injuries Compensation Tribunal ... ..	1974	227,918
Public Safety and Crowd Control Committee ... ..	1989	18,756

J. BROSANAN,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE  
29th April, 1991.

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

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

## See also Report of the Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st December, 1990 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 ...	226,817,000	228,652,609	—	1,835,609
A.2.—Consultancy Services ... ..	100,000	45,713	54,287	—
B.1.—Travelling and Incidental Expenses	10,666,000	10,346,965	319,035	—
B.2.—Office Machinery and other Office Supplies ... ..	1,240,000	2,071,547	—	831,547
B.3.—Office Premises Expenses ... ..	1,000,000	1,362,953	—	362,953
C.—Postal and Telecommunications Services	5,301,000	4,605,521	695,479	—
D.—Clothing and Accessories ... ..	2,250,000	2,206,476	43,524	—
E.—Station Services ... ..	3,969,000	4,124,207	—	155,207
F.—St. Paul's Garda Medical Aid Society (Grant-in-Aid) ... ..	28,000	24,474	3,526	—
G.—Transport ... ..	7,535,000	8,199,815	—	664,815
H.—Radio and other Equipment ... ..	3,202,000	3,481,371	—	279,371
I.—Aircraft ... ..	1,000	—	1,000	—
J.—Superannuation, etc. ... ..	46,440,000	40,488,822	5,951,178	—
K.—Witnesses' Expenses ... ..	310,000	243,695	66,305	—
<b>GROSS TOTAL</b>	<b>£ 308,859,000</b>	<b>305,854,168</b>	<b>7,134,334</b>	<b>4,295,502</b>
			Surplus of Gross Estimate over Expenditure <b>£3,004,822</b>	
<i>Deduct—</i>	<u>Estimated</u>	<u>Realised</u>	Deficiency in Appropriations in Aid realised <b>£70,966</b>	
L.—Appropriations in Aid ... ..	8,162,000	8,091,034		
<b>NET TOTAL:</b>	<b>£ 300,697,000</b>	<b>297,763,134</b>	Net Surplus to be surrendered <b>£2,933,866</b>	

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

- A.2.—The saving arose because some consultancy projects proposed for 1990 were not undertaken in that year.
- B.2.—The excess arose mainly because expenditure on computer equipment and stationery services was greater than anticipated.
- B.3.—The excess arose because emergency maintenance work to Garda buildings was greater than anticipated.
- C.—The saving was due to the fact that expenditure on postal and telecommunications services was less than anticipated. In addition, the provision for the handling of stores was not required.
- F.—The grant is based on changes in the strength of the Force and in the cost of medicines. These did not alter to the extent anticipated.
- G.—The excess was mainly due to the necessity to purchase extra vehicles and accessories.
- H.—The excess arose due to the necessity to purchase extra technical equipment.
- I.—The amount granted was a token provision.
- J.—The saving arose mainly because the number of retirements was less than anticipated.
- K.—Expenditure under this subhead is difficult to estimate accurately. It depends on the volume of court cases heard, the number of witnesses called, and the level of expenses claimed.

## APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Contributions to the Garda Síochána Spouses and Children's Pensions Scheme ... ..	3,354,000	2,931,345
2. Contributions to the Garda Síochána Pensions Scheme ... ..	2,885,000	2,934,884
3. Miscellaneous Receipts ... ..	<u>1,923,000</u>	<u>2,224,805</u>
	<u>£8,162,000</u>	<u>£8,091,034</u>

1. The receipts under this heading were less than anticipated.
3. The surplus was mainly due to the fact that, receipts in respect of services rendered by Gardai and the sale of old stores were greater than anticipated.

Miscellaneous receipts comprised the following:—

	£
Repayment of advances under Subhead B.1.... ..	26,799
Repayment for services rendered by the Gardaí ... ..	314,421
Recovery in respect of damage to official vehicles and other Garda property	48,256
Proceeds of sales of used vehicles, old stores and forfeited and unclaimed property ... ..	875,266
Fees for accident and malicious damage reports ... ..	371,614
Centage charge to Insurance Companies for collection of insurance premiums	50,326
Recovery of witnesses' expenses ... ..	58,285
Contributions for quarters ... ..	241,716
Unclassified items ... ..	<u>238,122</u>
	<u>£2,224,805</u>

## STATEMENT OF LOSSES (GARDA VEHICLES ETC.)

In fifty-seven accidents involving Garda Síochána vehicles, damage and other costs amounting to £64,509 was attributable to Garda personnel. In one case compensation totalling £29 was recovered. In addition a sum of £80 was received which was interest earned on a lodgement (S.13/18/56).

In one hundred and eighty-four accidents involving Garda Síochána vehicles, damage and other costs amounting to £143,392 was not attributable to Garda personnel. In thirty-three cases compensation totalling £14,627 was recovered (S.13/18/56) and S.16/1/67).

## Vote 20

In forty accidents involving Garda Síochána vehicles, damage and other costs amounting to £42,034 was partly attributable to Garda personnel (S.13/18/56 and S.16/1/67).

In twenty accidents involving Garda Síochána vehicles, damage and other costs amounting to £23,997 was charged where responsibility has yet to be assigned (S.13/18/56 and S.16/1/67).

In two hundred and ten cases involving damage amounting to £100,620 to Garda Síochána vehicles, the Garda authorities had determined that the damage was maliciously caused. In fifteen cases compensation totalling £5,589 was recovered (S.200/9/45).

### EXTRA REMUNERATION

Six thousand, seven hundred and sixty-eight members of the Garda Síochána and thirty one civilian employees received overtime payments in excess of £400, with amounts paid varying between £400 and £23,035. Overtime was paid to a total of nine thousand, eight hundred persons in all at a total cost of £14,694,232.

### NOTES

An *ex-gratia* payment of £50, was made to a Garda who forfeited a booking deposit on holiday accommodation, as a result of being required to attend as a witness at the High Court (S.13/8/78).

An *ex-gratia* payment of £6,154 was paid to a Garda as compensation in respect of his private car which was unlawfully taken and burnt out (S.13/8/78).

*Ex-gratia* payments totalling £7,030, ranging from £302 to £3,824, in respect of legal expenses were made to five Gardai where legal action was taken against them arising from actions taken by them in the performance of their duties (S.13/7/87, S.13/14/76, S.13/7/78).

An *ex-gratia* payment of £40 was made to a Garda Trainee for medical expenses incurred following injuries received when undergoing "on the job" training in an official vehicle (S.13/8/78).

A sum of £467 was written off in respect of the cost of repairs, to a Garda Vehicle (S.13/7/63).

Payments of £138 and £5,589 were made following legal action taken by two Gardai (S.13/18/56).

Payments of £5,997 and £544 were made following legal action taken by two civilians (S.13/18/56).

Sums of £13,082, £27,276 and £14,643 were charged to Subhead C in respect of Postal and Telecommunications Services availed of by the Association of Garda Sergeants and Inspectors, the Garda Representative Association and the Garda Medical Aid Society, respectively (S.13/6/84).

£59,298 was received in respect of Fees (Revenue Stamps) for the use of vehicle plates under the Road Traffic Acts.

Compensation and legal costs totalling £562,260 and ranging from £50 to £65,000 was paid in one hundred and thirteen cases in respect of claims for personal injuries as a result of accidents involving Garda vehicles. In one case a total of £113 was recouped in respect of the knock-for-knock agreement with insurance companies (S.13/18/56, S.16/1/67).

Payments totalling £72,741 and ranging from £65 to £16,352 were made in twenty instances where civil actions were taken against the State arising from actions taken by Gardai in the performance of their duties (S.13/18/56, S.13/14/76).

Payments totalling £113,301 and ranging from £3,136 to £37,151 were made in respect of claims arising out of injuries received by seven Gardai while on duty (S.13/18/56, S.13/14/76).

Payments of £21,855 and £2,535 were made to two civilians in respect of injuries received as a result of accidents on Garda premises (S.13/14/76, S.13/18/56).

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

Air Corps helicopters were availed of by Garda personnel during 1990 without payment.

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

A sum of £36,653 was charged to Subhead A in respect of the remuneration of members of the Garda Síochána on special leave with pay and working with the Association of Garda Sergeants and Inspectors (E.145/6/80).

A sum of £33,158 was charged to Subhead A in respect of the remuneration of members of the Garda Síochána on special leave with pay and working with the Garda Representative Association (E.145/6/80).

A sum of £17,320 was charged to Subhead A in respect of the remuneration of a member of the Garda Síochána assigned to the Garda Síochána Medical Aid Society (S.13/34/30).

A sum of £17,553 was charged to Subhead A in respect of the remuneration of a member of the Garda Síochána assigned to the Garda Síochána Benevolent Society (S.13/34/80).

GARDA SÍOCHÁNA REWARD FUND, 1990

The following statement shows the total receipts proper to the Fund for the year 1990, the amount of payments in that period and the balance of the Fund at 31st December, 1990.

	£
Balance brought forward on 1st January, 1990 ... .. .	49,050
Receipts for year ended 31st December, 1990 ... .. .	<u>13,892</u>
	62,942
Payments for year ended 31st December, 1990 ... .. .	<u>27,630</u>
Balance on 31st December, 1990 ... .. .	<u>£35,312</u>

The receipts into the Fund for the year amounted to £13,892 as shown hereunder:—

	£
Miscellaneous Receipts ... .. .	200
Receipts from disciplinary measures ... .. .	6,470
Revenue Rewards ... .. .	5,804
Fishery Rewards ... .. .	<u>1,418</u>
	<u>£13,892</u>

J. BROSANAN,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE,  
29th April, 1991.

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

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

Vote 21

PRISONS

ACCOUNT of the sum expended, in the year ended 31st December, 1990, compared with the sum granted, for expenses in connection with prisons, including centres of detention for juveniles; for probation and welfare services; and for payment of a grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances				
<i>Original</i> £47,553,000				
<i>Supplementary</i> 2,700,000	50,253,000	49,360,021	892,979	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £2,326,000				
<i>Less Supplementary</i> 350,000	1,976,000	1,818,791	157,209	—
B.2.—Office Machinery and Other Office Supplies				
<i>Original</i> £237,000				
<i>Supplementary</i> 100,000	337,000	262,362	74,638	—
C.—Postal and Telecommunications Services	400,000	374,703	25,297	—
D.—Buildings and Equipment	8,099,000	9,371,134	—	1,272,134
E.—Prison Services, etc.	7,007,000	6,835,515	171,485	—
F.—Manufacturing Department and Farm				
<i>Original</i> £500,000				
<i>Supplementary</i> 50,000	550,000	595,367	—	45,367
G.—Probation and Welfare Services				
<i>Original</i> £1,730,000				
<i>Less Supplementary</i> 260,000	1,470,000	1,428,427	41,573	—
H.—Community Service Orders Scheme				
<i>Original</i> £288,000				
<i>Supplementary</i> 50,000	338,000	311,175	26,825	—
I. Educational Services	315,000	310,970	4,030	—
J. Prison Officers' Medical Aid Society (Grant-in-Aid)				
<i>Original</i> £193,000				
<i>Supplementary</i> 25,000	218,000	215,956	2,044	—
GROSS TOTAL				
<i>Original</i> £68,648,000				
<i>Supplementary</i> 2,315,000	70,963,000	70,884,421	1,396,080	1,317,501
			Surplus of Gress Estimate over Expenditure £78,579	
			Surplus of Appropriations in Aid realised £6,834	
Deduct—	<u>Estimated</u>	<u>Realised</u>		
K. Appropriations in Aid	720,000	726,834		
NET TOTAL			Total Surplus to be surrendered £85,413	
<i>Original</i> £67,928,000				
<i>Supplementary</i> 2,315,000	70,243,000	70,157,587		

## Vote 21

Estimated daily average number of prisoners ... .. .	2,100
Actual daily average number of prisoners ... .. .	2,094

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

- B.1.—The saving arose mainly because payments in respect of compensation were less than anticipated.
- B.2.—The saving was mainly due to expenditure on photocopying materials and stationery supplies being less than anticipated.
- C.—The saving was due to the fact that expenditure on postal and telecommunications services was less than anticipated.
- D.—The excess arose because construction work—mainly on capital projects—progressed at a greater pace than had been anticipated due to the exceptionally fine weather during the year.
- F.—The excess was mainly due to heightened level of manufacturing activity of Mountjoy and Arbour Hill Prisons, which is reflected in increased receipts under Subhead K.1.
- H.—The saving arose because expenditure for Supervisor's Fees was less than anticipated.

### APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Receipts from Manufacturing Department and Farm (including produce used in prisons) ... .. .	400,000	429,490
2. European Social Fund ... .. .	80,000	50,232
3. Miscellaneous ... .. .	240,000	247,112
	<u>£720,000</u>	<u>£726,834</u>

- 1. Receipts under this heading were greater than anticipated.
- 2. The deficiency arose on account of the delay in receipt of funds due from the European Social Fund.

### EXTRA REMUNERATION

One thousand, nine hundred and forty-seven officers received overtime payments in excess of £400, with amounts paid varying between £402 and £24,694. Overtime was paid to two thousand and seventy-six officers in all at a total cost of £11,466,810.

### NOTES

*Ex-gratia* payments amounting to £599 ranging from £14 to £330 were made to seven Prison Officers in respect of damage to personal property (E.109/41/41).

An *ex-gratia* payment of £20 was made to a prisoner in respect of damage to personal property (E.109/41/41).

Payments totalling £93,030, and ranging from £293 to £28,699 were made in respect of claims arising out of injuries received by eleven Prison Officers while on duty (S.13/14/76(63), S.13/4/89, S.13/18/56).

Compensation of £7,531 was paid to an Army private in respect of injuries received while on duty in a prison (S.13/18/56).

Compensation and legal costs of £225 and £194 were paid to two prisoners in respect of loss of personal property (S.13/18/56).

Payments totalling £122,872 and ranging from £133 to £22,996 were made in relation to claims arising out of injuries received by twenty-six prisoners (S.13/18/56, S.13/4/56, S.13/4/84).

An *ex-gratia* payment of £10 was made following an injury received by a civilian in the visiting area of a Prison (S.13/18/56).

## Vote 21

Payment of legal costs amounting to £1,884 was made to a civilian in respect of an injury while assisting Prison staff (S.13/18/56).

Legal costs amounting to £139 were paid to a civilian in respect of a case of wrongful detention (S.13/18/56).

Compensation of £2,059, £2,812 and £112 was paid to three civilians in respect of damage to their vehicles following collisions with Prison Service vehicles (S.13/18/56).

Compensation and legal costs of £200, £6,108, £9,628 and £10,033 were paid in respect of claims arising out of the deaths of four prisoners while in Prison (S.13/18/56, S.13/4/89).

Two *ex-gratia* payments of £1,200 were made towards the funeral expenses of two prisoners who died while in prison (S.13/4/89).

Payments of costs totalling £10,156, and ranging from £492 to £3,031, were made in eight Habeas Corpus applications (S.13/18/56).

Payments of £20,000 and £3,000 were made following legal action taken by two Prison Officers (S.13/18/56).

A sum of £5,499 was written off in respect of Stores which have become obsolete (S.13/7/6).

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

**J. BROSNAN,**  
*Accounting Officer.*

DEPARTMENT OF JUSTICE  
29th April, 1991.

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

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

## ABSTRACT STATEMENT OF THE MANUFACTURING ACCOUNTS OF THE PRISONS FOR THE YEAR ENDED 31ST DECEMBER, 1990

	Agriculture		Other Industries		Total		Agriculture	Other Industries	Total
	£	£	£	£	£	£			
Stock in hand on 1st January, 1990	98,379	549,557	647,936	54,774	390,660	445,434			
Purchases	29,680	560,290	589,970	86,959	727,790	814,749			
Profit	13,674	8,603	22,277						
	£141,733	£1,118,450	£1,260,183	£141,733	£1,118,450	£1,260,183			

\* Materials, £243,151; Manufactured Goods, £26,616; Tools etc., £544,982.

## RECONCILIATION WITH APPROPRIATION ACCOUNT

	£	£
Amount due in respect of purchases as at January, 1990	...	57,642
Purchases during year ended 31st December, 1990	...	589,970
		<u>647,612</u>
†Amount due in respect of purchases as at 31st December, 1990	...	52,245
Expenditure from Subhead F as per Appropriation Account	...	595,367
†Viz.—Public Departments, £6,718; Other persons, £45,527.		
Amount due in respect of sales as at 1st January, 1990	...	37,988
Sales during year ended 31st December, 1990	...	445,434
		<u>483,422</u>
†Amount due in respect of sales as at 31st December, 1990	...	53,932
Receipts under Subhead K. 1. as per Appropriation Account	...	429,490
†Viz.—Public Departments, £28,473; Other persons, £25,459.		

J. BROSNAN,  
Accounting Officer.

ACCOUNT of the sum expended, in the year ended 31st December, 1990, compared with the sum granted, for such of the salaries and expenses of the Supreme Court, the High Court, the Special Criminal Court, the Circuit Court and the District Court as are not charged on the Central Fund.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances ... ..				
<i>Original</i> £11,184,000				
<i>Less Supplementary</i> 300,000	10,884,000	10,725,168	158,832	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £1,747,000				
<i>Supplementary</i> 100,000	1,847,000	1,778,713	68,287	—
B.2.—Office Machinery and other Office Supplies ... ..	428,000	461,598		33,598
B.3.—Office Premises Expenses ... ..				
<i>Original</i> £722,000				
<i>Supplementary</i> 369,000	1,291,000	1,176,983	114,017	—
C.—Postal and Telecommunications Services	660,000	638,117	21,883	—
<b>GROSS TOTAL</b>				
<i>Original</i> £14,741,000				
<i>Supplementary</i> 369,000	15,110,000	14,780,579	363,019	33,598
			Surplus of Gross Estimate over Expenditure <u>£329,421</u>	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>		
D.—Appropriations in Aid ... ..				
<i>Original</i> £786,000				
<i>Supplementary</i> 368,000	1,154,000	1,085,836		Deficiency in Appropriations in Aid realised <u>£68,164</u>
<b>NET TOTAL</b>				
<i>Original</i> £13,955,000				
<i>Supplementary</i> 1,000	13,956,000	13,694,743		Net Surplus to be surrendered <u>£261,257</u>

## EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	<u>Estimated</u>	<u>Realised</u>
	£	£
Court etc. Fees ... ..	9,200,000	9,542,025
Court Percentages (Cash) ... ..	28,000	303,150

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

B.2.—The excess arose mainly because expenditure on stationary supplies was greater than anticipated.

B.3.—The saving arose because expenditure on office maintenance was less than anticipated.

## APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Fines ... ..	<i>Original</i>		
	<i>Supplementary</i>		
		950,000	951,204
2. Fees ... ..		158,000	110,767
3. Miscellaneous ... ..		46,000	23,865
	<b>TOTAL</b>		
	<i>Original</i>	£786,000	
	<i>Supplementary</i>	368,000	
		£1,154,000	£1,085,836

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

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

## EXTRA REMUNERATION

One officer received a payment of £567 as Secretary to the Land Values Reference Committee.

Fifty-one officers received overtime payments in excess of £400, with amounts paid varying between £418 and £3,115. Overtime was paid to one hundred and seventy-six officers in all at a total cost of £71,933.

## NOTES

Sums of £129 and £70 were brought to account resulting from cumulative shortages/overages on the sales of Court Fee Stamps in District Court Offices during 1989 (S.13/7/63, S.13/21/86).

A sum of £16 was brought to account, and a sum of £43 was written off resulting from cumulative shortages/overages on the sales of Court Fee Stamps in District Court Offices during 1990 (S.13/7/63).

Sums of £470 and £60 were written off in respect of deficiencies which occurred in the general cash accounts of District Court Offices (S.13/7/63).

A sum of £100 was written off in respect of a deficiency which arose in a District Court Office following the alteration and fraudulent cashing of a cheque by a member of the general public (S.13/7/63).

Arising from the cessation of the provision of jurors' luncheons in a Courthouse, a caterer who had provided this service for some 40 years was paid £3,000 on an *ex-gratia* basis (S.13/8/78).

Compensation and legal costs of £14,774 were paid to an officer in respect of a claim arising from an injury, received on duty (S.13/18/56).

An *ex-gratia* payment of £16 was made in respect of compensation for an item of personal property damaged in the course of employment (E.109/41/41).

The payment of Fees by means of Revenue Stamps, in lieu of cash in respect of Court Fees, was discontinued in 1988. Repayments in respect of stamps bought prior to 1989 amounted to £418.

J. BROSANAN,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE  
29th April, 1991.

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

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

**Vote 22**

**PUBLIC SERVICE EARLY RETIREMENT SCHEME**

**ACCOUNT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST DECEMBER, 1990**

	£
Balance at 1st January, 1990	Nil
Receipts from Vote 45	15,007
Payments	Nil
<b>Balance at 31st December, 1990</b>	<b>15,007</b>

1. There is a balance of £15,007 at the end of the year. This balance is held in the Public Service Early Retirement Scheme (PSERS) account. The PSERS account is a separate account maintained by the Department of Justice. The PSERS account is used to pay the early retirement benefits to eligible officers. The PSERS account is funded by the Department of Justice. The PSERS account is subject to the provisions of the Public Service Early Retirement Scheme Regulations 1982.

2. It is difficult to estimate accurately the amount of the PSERS account at the end of the year. This is because the PSERS account is subject to fluctuations in the number of officers who are eligible for early retirement. The PSERS account is also subject to fluctuations in the amount of early retirement benefits paid to eligible officers. The PSERS account is also subject to fluctuations in the amount of contributions paid by eligible officers. The PSERS account is also subject to fluctuations in the amount of interest earned on the PSERS account. The PSERS account is also subject to fluctuations in the amount of expenses incurred by the Department of Justice in connection with the PSERS account.

3. It is difficult to estimate accurately the amount of the PSERS account at the end of the year. This is because the PSERS account is subject to fluctuations in the number of officers who are eligible for early retirement. The PSERS account is also subject to fluctuations in the amount of early retirement benefits paid to eligible officers. The PSERS account is also subject to fluctuations in the amount of contributions paid by eligible officers. The PSERS account is also subject to fluctuations in the amount of interest earned on the PSERS account. The PSERS account is also subject to fluctuations in the amount of expenses incurred by the Department of Justice in connection with the PSERS account.

4. It is difficult to estimate accurately the amount of the PSERS account at the end of the year. This is because the PSERS account is subject to fluctuations in the number of officers who are eligible for early retirement. The PSERS account is also subject to fluctuations in the amount of early retirement benefits paid to eligible officers. The PSERS account is also subject to fluctuations in the amount of contributions paid by eligible officers. The PSERS account is also subject to fluctuations in the amount of interest earned on the PSERS account. The PSERS account is also subject to fluctuations in the amount of expenses incurred by the Department of Justice in connection with the PSERS account.

5. It is difficult to estimate accurately the amount of the PSERS account at the end of the year. This is because the PSERS account is subject to fluctuations in the number of officers who are eligible for early retirement. The PSERS account is also subject to fluctuations in the amount of early retirement benefits paid to eligible officers. The PSERS account is also subject to fluctuations in the amount of contributions paid by eligible officers. The PSERS account is also subject to fluctuations in the amount of interest earned on the PSERS account. The PSERS account is also subject to fluctuations in the amount of expenses incurred by the Department of Justice in connection with the PSERS account.

6. It is difficult to estimate accurately the amount of the PSERS account at the end of the year. This is because the PSERS account is subject to fluctuations in the number of officers who are eligible for early retirement. The PSERS account is also subject to fluctuations in the amount of early retirement benefits paid to eligible officers. The PSERS account is also subject to fluctuations in the amount of contributions paid by eligible officers. The PSERS account is also subject to fluctuations in the amount of interest earned on the PSERS account. The PSERS account is also subject to fluctuations in the amount of expenses incurred by the Department of Justice in connection with the PSERS account.

LAND REGISTRY AND REGISTRY OF DEEDS

Vote 23

ACCOUNT of the sum expended, in the year ended 31st December, 1990, 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 ... ..	7,100,000	6,747,326	352,674	—
B.1.—Travelling and Incidental Expenses	526,000	565,119	—	39,119
B.2.—Office Machinery and Other Office Supplies ... ..	457,000	476,402	—	19,402
B.3.—Office Premises Expenses ... ..	589,000	297,061	291,939	—
C.—Postal and Telecommunications Services	340,000	337,606	2,394	—
TOTAL	£ 9,012,000	8,423,514	647,007	58,521
		Surplus to be surrendered	<u>£588,486</u>	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Land Registry Fees (cash) ... ..	£ 9,256,429
Registry of Deeds Fees (cash) ... ..	434,016

EXPLANATIONS OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.1.—The excess was mainly due to compensation payments being greater than anticipated.
- B.3.—The saving was mainly due to the fact that the provision of storage facilities did not proceed during 1990.

EXTRA REMUNERATION

One hundred and eighty officers received overtime payments in excess of £400, with amounts paid varying between £415 and £5,471. Overtime was paid to two hundred and sixty-three officers in all at a total cost of £298,893.

NOTES

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

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

Registry of Deeds Fees ... ..	£658,495
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J. BROSNAN,  
Accounting Officer.

DEPARTMENT OF JUSTICE  
29th April, 1991.

**Vote 23**

**PUBLIC SERVICE EARLY RETIREMENT SCHEME**

**ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1990**

	£
Balance at 1st January, 1990 ... ..	2,043 (Dr.)
Receipts from Vote 45 ... ..	2,043
Payments ... ..	<u>Nil</u>
Balance at 31st December, 1990 ... ..	<u>Nil</u>

**J. BROSAN,**  
*Accounting Officer.*

DEPARTMENT OF JUSTICE,  
29th April, 1991.

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

**P.L. McDCNNELL,**  
*Ard-Reachtairte Cuntas agus Ciste.*

## Vote 24

## CHARITABLE DONATIONS AND BEQUESTS

ACCOUNT of the sum expended in the year ended 31st December, 1990, compared with the sum granted, for the salaries and expenses of the Charitable Donations and Bequests Office.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
A.—Salaries, Wages and Allowances ... ..	£ 108,000	£ 93,971	£ 14,029	£ —
B.1.—Travelling and Incidental Expenses	6,000	3,880	2,120	—
B.2.—Office Premises Expenses ... ..	9,000	20,383	—	11,383
C.—Postal and Telecommunications Services	5,000	6,151	—	1,151
TOTAL	£ 128,000	124,385	16,149	12,534
		Surplus to be surrendered	<u>£3,615</u>	

## EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Dividends ... .. £139

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

- A.—Expenditure on salaries, wages and allowances was less than anticipated.  
 B.1.—Expenditure on incidental, legal and stationery expenses was less than anticipated.  
 B.2.—Office premises expenses were greater than anticipated.  
 C.—Expenditure on postal and telephone services was greater than anticipated.

## EXTRA REMUNERATION

Overtime payments amounting to a total of £552 were made to four officers.

ANTOINETTE DORIS,  
*Accounting Officer.*

OFFICE OF CHARITABLE DONATIONS AND BEQUESTS  
 29th April, 1991.

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

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

## See also the Report of the Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st December, 1990, compared with the sum granted, for the salaries and expenses of the Office of the Minister for the Environment, including grants to Local Authorities, grants and other expenses in connection with housing, and miscellaneous schemes, subsidies and grants including certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances ...	13,100,000	13,207,731	—	07,731
A.2.—Consultancy Services ... ..	160,000	175,392	—	15,392
B.1.—Travelling and Incidental Expenses	2,150,000	2,544,079	—	394,079
B.2.—Office Machinery and other Office Supplies ... ..	590,000	732,051	—	142,051
B.3.—Office Premises Expenses ... ..	350,000	734,690	—	384,690
C.—Postal and Telecommunications Services	1,400,000	1,267,604	132,396	—
D.1.—Grants for the provision and improvement of Local Authority Housing, etc., and for serviced sites for Travelling People ... ..	6,000,000	9,800,000	—	3,800,000
D.2.—Private Housing Grants				
<i>Original</i> £25,175,000				
<i>Supplementary</i> 10,325,000	35,500,000	35,386,772	113,228	—
D.3.—Other Housing Grants and Subsidies				
<i>Original</i> £24,301,000				
<i>Less Supplementary</i> 3,625,000	20,676,000	20,276,889	399,111	—
D.4.—Payment to Grant-in-Aid Fund for Task Force on Special Housing — Aid for the Elderly (Grant-in-Aid) ... ..	2,000,000	2,000,000	—	—
D.5.—Private Rented Dwellings — Determination of Terms of Tenancy	40,000	22,500	17,500	—
D.6.—Grants to Housing Finance Agency plc.				
<i>Original</i> £1,000,000				
<i>Less Supplementary</i> 1,000,000	—	—	—	—
E.—Recoupment of Expenditure in respect of the Settlement of Travelling People	1,000,000	837,428	162,572	—
F.1.—Grants for Public Water Supply and Sewerage Schemes and for contributions to Group Water Schemes	72,500,000	69,804,740	2,695,260	—
F.2.—Group Water Supply and Sewerage Grants ... ..	2,700,000	2,923,370	—	223,370
G.—Environmental and Related Services	11,339,000	8,819,924	2,519,076	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
H.—Research, Analytical and Related Services, etc. ... ..	3,080,000	3,156,936	—	76,936
I.—Environmental Protection Agency ...	500,000	—	500,000	—
J.—Recoupment of expenditure in respect of Register of Electors ... ..	838,000	839,157	—	1,157
K.—Local Improvements Scheme ... ..	4,000,000	4,000,000	—	—
L.—Grants in respect of Road Works and Related Services ... ..	216,220,000	216,385,154	—	165,154
M.—Licensing and Registration of Motor Vehicles, Licensing of Drivers and Testing of Vehicles				
Original	£9,420,000			
Supplementary	2,000,000			
	11,420,000	11,420,548	—	548
N.—National Safety Council ... ..	550,000	574,118	—	24,118
O.—Recoupment of Expenditure on foot of certain Malicious Injuries				
Original	£4,000,000			
Less Supplementary	1,700,000			
	2,300,000	2,301,574	—	1,574
P.—Grants to Local Authorities in relief of Rates and contributions in lieu of Rates on Government property, etc. ... ..	162,750,000	163,789,000	—	1,039,000
Q.—Subsidies to Local Authorities towards loan charges in respect of the provision of Capital Services				
Original	£5,592,000			
Less Supplementary	500,000			
	5,092,000	3,320,640	1,771,360	—
R.—An Bord Pleanála ... ..	1,450,000	1,554,000	—	104,000
S.—Fire and Emergency Services ... ..	5,620,000	5,666,999	—	46,999
T.—Payment to Grant-in-Aid Fund for Local Authority Library Service (Grant-in-Aid) (a) ... ..	3,150,000	3,150,000	—	—
U.—Payment to Grant-in-Aid Fund for Amenity Projects and Recreational Facilities (Grant-in-Aid) (a) ... ..	6,500,000	1,499,914	5,000,086	—
V.—Miscellaneous Services ... ..	437,000	508,005	—	71,005
GROSS TOTAL				
Original	£587,912,000			
Supplementary	5,500,000 £			
	593,412,000	586,699,215	13,310,589	6,597,804
			Surplus of Gross Estimate over Expenditure £6,712,785	
Deduct—	<i>Estimated</i>	<i>Realised</i>	Deficiency in Appropriations in Aid realised	
W.—Appropriations in Aid ... ..	12,546,000	11,265,504	£1,280,496	
NET TOTAL			Net Surplus to be surrendered	
Original	£575,366,000			
Supplementary	5,500,000			
	£ 580,866,000	575,433,711	£5,432,289	

(a) Funded by the National Lottery.

## Vote 25

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

- A.1.—In addition to the amount expended under this subhead, a sum of £189,000, received from the Vote for Increases in Remuneration and Pensions (No. 46), was spent on salaries, wages and allowances.
- A.2.—Additional costs arose due to the need to fund two additional studies.
- B.1.—Expenditure on travelling and other incidental expenses was higher than anticipated.
- B.2.—The excess arose on printing costs which were greater than anticipated.
- B.3.—The excess arose in relation to reconstruction and refurbishment works in office premises in the Custom House and in other premises occupied by the Department.
- C.—Telephone and postal costs were lower than anticipated.
- D.1.—The excess arose from the requirement for Exchequer funding from certain Local Authorities having regard to the level of their internal housing capital receipts.
- D.5.—The number of cases coming before the Rent Tribunal was less than anticipated.
- E. and Q.—Recoupment claims by local authorities were less than expected.
- F.2.—The number of grants maturing for payment was greater than anticipated.
- G.—The saving was mainly due to a lower demand for smoke control grants than anticipated.
- H.—In addition to the amount expended under this subhead, a sum of £1,000, received from the Vote for Increases in Remuneration and Pensions (No. 46), was spent on salaries, wages and allowances.
- I.—No expenditure was incurred as the Agency was not established in 1990.
- M.—In addition to the amount expended under this subhead, a sum of £18,000, received from the Vote for Increases in Remuneration and Pensions (No. 46), was spent on salaries, wages and allowances.
- R.—The excess arose from costs attributable to the increased number of planning appeals. In addition to the amount expended under this subhead, a sum of £14,000, received from the Vote for Increases in Remuneration and Pensions (No. 46), was spent on salaries, wages and allowances.
- U.—The saving arose from slower progress on projects than anticipated.
- V.—The excess arose mainly from the payment of a grant to the General Council of County Councils. In addition to the amount expended under this subhead, a sum of £3,000, received from the Vote for Increases in Remuneration and Pensions (No. 46), was spent on salaries, wages and allowances.

### APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees payable by Local Authorities, etc., for audit of their Accounts	1,500,000	1,270,030
2. Costs payable by Local Authorities in relation to Inquiries ... ..	23,000	24,843
3. Expenses repayable by Local Authorities under Section 17 of the Local Authorities (Combined Purchasing) Act, 1939 (No. 14 of 1939) ... ..	25,000	32,142
4. Inspection fees in respect of the scheme of structural guarantees for new houses ... ..	360,000	450,962
5. Fees payable by applicants for driving tests ... ..	2,150,000	2,257,677
6. Recoupment from the EC of part cost of grants for rural water schemes and road improvement schemes in certain less favoured areas (Subheads F.1, F.2, K and L) ... ..	7,500,000	5,750,589
7. Receipt from the Social Insurance Fund and the Occupational Injury Fund in respect of premises occupied in connection with Social Insurance (No. 11 of 1952, Sec. 40) ... ..	408,000	408,000
8. Miscellaneous, including refunds of certain housing grants, salaries of officers on loan to outside bodies and other refunds and payments from the EC ... ..	580,000	1,071,261
	<u>£12,546,000</u>	<u>£11,265,504</u>

1, 2 and 3.—Receipts in respect of these items are difficult to estimate accurately.

4.—The number of new dwellings registered was higher than anticipated.

- 5.—The number of applications in the year was greater than expected.
- 6.—Eligible expenditure was lower than anticipated.
- 8.—Extra receipts arose mainly from recoupments for staff on loan and additional receipts by the Environmental Research Unit.

## EXTRA REMUNERATION

The total number of officers who performed overtime was two hundred and ninety-nine and the total expenditure was £464,827. One hundred and eighty staff received amounts varying from £400 to £12,962.

The total amount paid for special or higher duties was £116,697. Eighty-nine staff received amounts varying between £400 and £4,724.

Fifteen officers received amounts ranging from £400 to £2,137 for attendance at meetings abroad. The total amount paid was £21,134.

## NOTES

1. A total of £282,272 was charged to Subhead A.1 in respect of staff assigned to An Bórd Pleanála (£72,727); the Rent Tribunal (£58,030); the Fire Services Council (£71,343); and the National Safety Council (Water Safety Division) (£80,172), respectively.
2. *Ex-gratia* lump sum payments totalling £16,262 were paid to ten staff and ex-staff in respect of extra attendance and special duties. Amounts varied from £40 to £2,000 (Finance sanctions E. 109/71/70 and of 29 August, 1991).
3. The Account includes a total of £4,555 spent on the purchase of gifts for presentation officially to foreign Environment Ministers and other dignitaries (Finance sanction 19/2/90, and delegated sanctions S.74/5/65, S.74/8/87).
4. An amount of £2,776 was charged to Subhead B.1. in respect of expenditure in prior years for which vouchers are not available.
5. Two Housing Grant payments, with a total value of £7,000, which were misappropriated in transit to the applicants, were written off as irrecoverable (Finance sanction S.74/1/90 of 17 May, 1990).
6. A total of £462 was paid to five staff in respect of medical and other expenses resulting from injuries at work. The largest payment was £238.
7. Sales of equipment surplus to the Department's requirements realised £20.
8. Up to 31 December, 1990, House Improvement Grants totalling £183,880 (£31,040 in 1990) were paid to applicants who had been found to be ineligible after grant approval was given. These payments were made under Section 38 of the Housing Act, 1966, with the sanction of the Minister for Finance (S.74/27/85).

## Vote 25

### GRANT-IN-AID FUND FOR THE TASK FORCE ON SPECIAL HOUSING AID FOR THE ELDERLY, ETC.

#### ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1990

Receipts		Payments	
£		£	
Balance at 1st January, 1990 ... ..	74,759	Expenditure (see Schedule) ... ..	2,074,580
Grant-in-Aid: Special Housing Aid ... ..	2,000,000		
for the Elderly ... ..			
Contributions from A.L.O.N.E. ... ..	148	Balance at 31st December, 1990 ... ..	327
	<b>£2,074,907</b>		<b>£2,074,907</b>

#### SCHEDULE

#### TASK FOR FORCE ON SPECIAL HOUSING AID FOR THE ELDERLY, ETC. PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1990

Payee	Amount	
	£	£
<i>Special Housing Aid for the Elderly</i>		
<b>Health Boards:</b>		
Eastern Health Board ... ..	334,500	
Southern Health Board ... ..	251,500	
Western Health Board ... ..	346,000	
North-Western Health Board ... ..	261,000	
North-Eastern Health Board ... ..	252,000	
Midland Health Board ... ..	194,000	
South-Eastern Health Board ... ..	198,000	
Mid-Western Health Board ... ..	<u>194,581</u>	
		1,031,581
<b>Other:</b>		
Peter Hanlon Builders, Ltd. ... ..	19,708	
Michael Regan ... ..	14,492	
Glenbeigh Construction, Ltd. ... ..	8,094	
Miscellaneous ... ..	<u>705</u>	
		42,999
<b>TOTAL</b>		<b>£2,074,580</b>

BRENDAN O'DONGHUE,  
*Accounting Officer.*

DEPARTMENT OF THE ENVIRONMENT,  
19th April, 1991.

#### PUBLIC SERVICE EARLY RETIREMENT SCHEME

#### ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1990

Receipts		Payments	
£		£	
Receipts:		Balance at 1st January, 1990 ... ..	64,887
From Vote 45 ... ..	796,817	Expenditure (see Schedule) ... ..	731,805
From Wicklow Co. Council ... ..	1,086	Refund to the Department of Finance ... ..	1,211
		Balance at 31st December, 1990 ... ..	Nil
	<b>£797,903</b>		<b>£797,903</b>

## SCHEDULE

PUBLIC SERVICE EARLY RETIREMENT SCHEME  
PAYMENTS IN YEAR ENDED 31ST DECEMBER, 1990

Employer	Amount
	£
Department of the Environment ... ..	144,765
An Foras Forbartha ... ..	6,496
Athlone Urban District Council ... ..	9,145
Cork County Council ... ..	113,252
Dublin Corporation ... ..	85
Enniscorthy Urban District Council ... ..	870
Kerry County Council ... ..	137,176
Laois County Council ... ..	115,083
Leitrim County Council ... ..	15,146
Limerick Corporation ... ..	6,401
Limerick County Council ... ..	22,486
Longford Urban District Council ... ..	10,471
Meath County Council ... ..	4,022
Monaghan County Council ... ..	2,719
Nenagh Urban District Council ... ..	6,885
New Ross Urban District Council ... ..	23,362
Tipperary (NR) County Council ... ..	8,230
Tipperary (SR) County Council ... ..	33,776
Waterford Corporation ... ..	56,027
Wexford Corporation ... ..	6,328
Wicklow County Council ... ..	9,080
	£731,805

## NATIONAL LOTTERY GRANT-IN-AID FUND

## ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1990

Receipts		Payments	
	£		£
Transfer from 1989		Expenditure (see schedule):	
National Lottery Suspense		1988 Scheme ... ..	366,844
Account ... ..	551,527	1990 Scheme ... ..	1,499,914
Received from Subhead U:		Balance at 31 December 1990 ... ..	184,683
Amenity Projects and			
Recreational Facilities ... ..	1,499,914		
	£2,051,441		£2,051,441

BRENDAN O'DONOGHUE  
*Accounting Officer*DEPARTMENT OF THE ENVIRONMENT  
19th April, 1991.

## SCHEDULE 1

NATIONAL LOTTERY GRANT-IN-AID FUND  
PAYMENTS MADE IN THE YEAR ENDED 31ST DECEMBER, 1990

Local Authority	Project	Amount
		£
Cork County Council	Bandon Youth Centre ... ..	2,000
	Bandon Golf Club ... ..	5,000
	Carrigaline Lawn Tennis Club ... ..	5,000
	Castlemagner Community Centre ... ..	9,000*
	Clondrohid Field Committee ... ..	8,000
	Douglas Hall A.F.C. ... ..	8,000
	Kilshannig Community Association ... ..	1,615*
	Mayfield United A.F.C. ... ..	10,000
	Na Piarasaigh Hurling Club ... ..	10,000
	Passage United A.F.C. ... ..	5,000

\* 1988 scheme.

## Vote 25

Local Authority	Project	Amount
		£
	Rathpeacon G.A.A. ... ..	1000
	Sarsfield G.A.A. ... ..	2000
Donegal County Council	Donegal Rugby F.C. ... ..	500*
	Famine Heritage Centre, Dunfanaghy ... ..	800*
	Mall Part Trust, Ballyshannon ... ..	67*
Dublin County Council	Ballinteer Community and Youth Federation ... ..	1000*
	Rathcoole Boys F.C. ... ..	2000
	Portmarnock Sports and Leisure Centre ... ..	1500
	Coolmine R.F.C. ... ..	1000
	Seapoint R.F.C. ... ..	1000
	St. Brigid's G.A.A. Club, Blanchardstown ... ..	1000
	Garda Recreation Club—Westmanstown Sports Complex	4000
	Commercials Hurling Club, Rathcoole ... ..	2000
	Baldoyle A.F.C. ... ..	1000
	Bohernabreena Community Enterprise ... ..	200
	Swords Historical Society ... ..	50*
	Cuchulainn Athletic Club ... ..	86*
	St. Brigid's Parish Centre, Stillorgan ... ..	1000
	Tallaght Travellers Youth Project ... ..	200
	Swords Youth Centre ... ..	146
	North County Cricket Club ... ..	160*
Galway County Council	Coiste Pobail, Tully, Ballinahowan ... ..	1000
	Mountbellew Community Centre ... ..	300
	Milltown G.A.A. Club ... ..	500
	Menlough G.A.A. Club ... ..	500
	Ballymoe Handball Club ... ..	1000
	Clonfert Community Centre ... ..	800*
	Kinvara Community Council ... ..	1000*
Kerry County Council	Valentia Community Hall ... ..	500
	Brosna Community Committee ... ..	500
	St. Brendans Community Centre, Ballymacelligot ... ..	500
	Camp Community Centre ... ..	500
	Keel Community Centre ... ..	400
	Cordal Community Centre ... ..	500
	Ardfert Sportsfield Committee ... ..	1000
	Kilmoyley Sportsfield Committee ... ..	1000
	Knocknagoshel G.A.A. Club ... ..	500
	Causeway Community and Amenities Group ... ..	500
	Castleisland Desmonds G.A.A. Club ... ..	500
	Kilgarvan G.A.A. Club ... ..	1000
	Ballylongford G.A.A. Club ... ..	500
	Na Gael G.A.A. Club ... ..	500
	Legion G.A.A. Club, Killarney ... ..	1000
	Listry G.A.A. Club ... ..	500
	Asdee G.A.A. Club ... ..	500
	Mountainview Park Residents Association, Killorglin ... ..	100
	Waterville Heritage Centre ... ..	800*
Kildare County Council	Brownstown Community Centre ... ..	1450*
Kilkenny County Council	Kilmoganny Community Centre Committee ... ..	500
	Ballyragget Parish Council ... ..	1000
	Sevenhouses Hall Committee ... ..	300
	Stoneyford Development Association ... ..	500
	Grauguenamanagh Development Association ... ..	500
	Granny Boat Club ... ..	760
	Paulstown Development Association ... ..	400
	Bigwood Development Association ... ..	500
	Muckalee Football Club ... ..	400
	St. Lachtain's G.A.A. Club ... ..	500
	St. Martin's Hurling Club ... ..	400
	Shamrocks G.A.A. Club ... ..	1200
	Mooncoin Tidy Towns Association ... ..	500
	Railyard GFC/Moneenroe Community Development Committee ... ..	1000
	Moneenroe Community Council ... ..	90*

Local Authority	Project	Amount
		£
Laos County Council	Killenard Community Centre Committee ... ..	8,000
	Mountmellick Development Association ... ..	8,000
	Rosenallis Community Centre Committee ... ..	8,000
	St. Vincent de Paul, Portlaoise ... ..	4,000
	Hawthorn Development Committee, Ballacolla ... ..	4,000
Leitrim County Council	Acres Lake Amenity Area ... ..	1,000*
Limerick County Council	Abbeyfeale Community Centre Committee ... ..	5,000
	Athlaca Muintir na Tire ... ..	3,500
	Athea Community Centre ... ..	2,100
	Ballingarry G.A.A. Club ... ..	6,000
	Ballingarry Soccer Club ... ..	4,000
	Bilboa Athletic Club ... ..	5,000
	Bruff G.A.A. Club ... ..	5,000
	Ballylanders Graveyard Committee ... ..	575
	Crecora Community Centre ... ..	2,000
	Knockfierna Folklore Heritage Group ... ..	1,000
	Newcastle West, Dean O'Brien Swimming Pool ... ..	16,000
	St. David's Pipe Band, Newcastle West ... ..	500
	Newcastle West Brass and Reed Band ... ..	3,780
	Oola Community Development Society ... ..	8,000
	Rathkeale Brass Band ... ..	5,000
	Caledonian Soccer Club, Ballysheedy ... ..	10,000
Longford County Council	Carrickboy Development Committee ... ..	2,000
	Parish Hall Committee, Newtownforbes ... ..	1,000
	Select Vestry, St. John's Church ... ..	5,000
	Ballinamuck Community Development Leisure Centre ... ..	10,000
	Glen Development Committee, Edgeworthstown ... ..	5,000
	Legan Sarsfield G.A.A. Club ... ..	5,000
	Moydow Community and Sports Development Committee ... ..	6,300
	Ardagh Community Restoration Committee ... ..	15,000
	Newtowncashel Community Development Association ... ..	5,000
	Grattans G.F.C. ... ..	25,000*
Louth County Council	Ballygasson/Annagasson Development Project ... ..	23,800*
Mayo County Council	St. Colman's College ... ..	5,000
	Manulla Football Club ... ..	8,000
	Balla Secondary School ... ..	20,000
	Aghagower Community Council ... ..	4,000
	Moy Davitts G.A.A. Club ... ..	4,000
	Ballinrobe Sportlann ... ..	4,000
	Ballinrobe G.A.A. Club ... ..	8,000
	Castlebar Celtic F.C. ... ..	5,000
	Lacken G.A.A. Club ... ..	8,000
	Shrule Community Sports Field ... ..	4,000
	Castlebar Golf Club ... ..	10,000
	Ballycastle G.A.A. Club ... ..	4,000
	Westport Heritage Centre ... ..	5,000
	Kiltimagh Town Hall ... ..	3,710
	The Quay Playgroup, Westport ... ..	1,722
	Partry Community Council ... ..	3,000
	Newport Foroige ... ..	3,000
	Islandeddy Community Council ... ..	1,000
	Swinford Soccer Club ... ..	8,000
	Tiernaur Community Centre ... ..	4,000*
	Ballintubber Folk Museum ... ..	2,889*
	Currane Sporting Club ... ..	5,000*
	Ballycroy Community Council ... ..	7,700*
	Parents Association, Davitt College, Castlebar ... ..	3,000*
	Crossmolina G.A.A. Club ... ..	1,786*
Meath County Council	Castletown Youth Band ... ..	1,000
	Navan Silver Band ... ..	2,000
	Wolfe Tones G.A.A. Club, Kilberry ... ..	2,000
	Navan O'Mahonys G.F.C. ... ..	5,000
	Bohermeen Development Committee ... ..	2,000
	Navan Badminton Club ... ..	1,000

## Vote 25

Local Authority	Project	Amount
		£
Meath County Council (contd.)	Royal Tara Golf Club, Bellinteer ... ..	10,000
	Ashbourne Rugby F.C. ... ..	5,000
	Dunboyne Community Centre Association ... ..	5,000
	Slane Wanderers Football Club ... ..	1,000
	Laytown Athletic/Soccer Club, Seafield ... ..	1,780
	Meath Hill G.F.C., Drumconrath ... ..	10,000
	Nobber G.F.C. ... ..	10,000
	O'Growney Hurling/Football Club, Athboy ... ..	5,000
	Ballinabrackey G.F.C. ... ..	3,500
	Ratoath Harps F.C. ... ..	5,000
Monaghan County Council	St. Louis Convent ... ..	5,000
	Smithboro Community Centre Committee ... ..	5,000
	Scotstown G.F.C. ... ..	15,000
	Rockcorry G.A.A. ... ..	5,000
	Carrimacross Emmets G.F.C. ... ..	5,000
Offaly County Council	Balinamere Community Centre ... ..	3,000
	High Street Community (Belmont) Centre ... ..	3,000
	Clara Boys Scouts ... ..	6,500
	Killuran G.A.A. Club ... ..	2,000
	Balmount St. Sarans G.A.A. Club ... ..	3,000
	Bracknagh G.A.A. Club ... ..	4,000
	Clara G.A.A. Community Centre ... ..	3,000
	Lusmagh G.A.A. Club ... ..	4,000
	Tullamore G.A.A. Club ... ..	8,000
	Walsh Island G.A.A. Club ... ..	2,000
Amenity works at Banagher ... ..	5,000*	
Roscommon County Council	Ballybay Community Hall Committee, Kiltoom ... ..	5,000
	Cloofad, F.C. ... ..	5,000
	Cam Community & Sports Centre ... ..	6,000
	Ballyleague Amenity Development ... ..	3,500*
	Knockroe Housing Estate, Castlereagh ... ..	200*
Sligo County Council	Culfadda Community Centre ... ..	4,000
	Ballinafad Community Centre ... ..	2,000
	Coolaney Community Centre ... ..	8,000
	Curry Community Centre ... ..	5,000
	Riverstown Community Hall ... ..	5,000
	Ballymote Community Pitch Committee ... ..	4,000
	Easkey G.A.A. Club ... ..	2,000
	Ballinalack Community Park ... ..	4,000
	Gurteen Community Development Association ... ..	5,000
	Ballymote Golf Club ... ..	3,000
Tubbercurry Golf Club ... ..	10,000	
Tipperary (NR) County Council	Drombane Community Centre ... ..	10,000
	Moyne Hall Committee ... ..	5,000
	Ballinahinch G.A.A. Club ... ..	8,000
	Moycarkey-Boris G.A.A. Club ... ..	10,000
	Thurles Swimming Pool ... ..	10,000
	President Kennedy Children's Park ... ..	8,000
	Tree Planting, three areas, Roscrea ... ..	777*
	Upperchurch Amenity Area ... ..	11,000*
	Ardcroney Community Park ... ..	10,000*
	Riverside Park, Ballina ... ..	1,000*
	Calude Memorial Hall, Borrisokane ... ..	10,000*
	Kilmore Cemetery ... ..	2,500*
	Clonmore G.A.A. ... ..	5,000*
	Templeree Burial Ground ... ..	27*
Sean Tracey Pipe Band, Littletown ... ..	10,000*	
Tipperary (SR) County Council	Kilcash Community Centre ... ..	8,000
	Gortnahoe/Glengoole G.A.A. Club ... ..	8,000
	Pearse Park Community Association ... ..	8,000
	Annacathy Hall Development ... ..	6,000
	Galtee Rovers/St. Peacons ... ..	5,000
	Carrick-on-Suir Development Association ... ..	10,000
	Kilsheelan Community Hall Committee ... ..	6,000

Local Authority	Project	Amount
		£
	White Memorial Theatre Building Committee ... ..	6,000
	Ballyneale and Grangemockler Community Council ...	8,000
	St. Oliver's Parish, Clonmel ... ..	5,000
	Dr. Geoffrey Keating Memorial Committee ... ..	2,500
	Clonoulty/Rossmore G.A.A. Club ... ..	5,000
	Clonmel G.A.A. Club ... ..	5,000
	Fr. Sheehy G.A.A. Club ... ..	10,000
	Clonmel Rugby F.C. ... ..	9,000
Waterford County Council	Passage East and Crooke Development ... ..	5,000
	Tramore Rangers A.F.C. ... ..	5,000
	Affane/Cappoquin G.A.A. Club ... ..	10,000
	Tallow Enterprise Group ... ..	5,000
	Lismore G.A.A. Club ... ..	10,000
	Ballyduff Community Council ... ..	5,000
	Villierstown Church Trust Ltd. ... ..	5,000
	Kill G.A.A. Club ... ..	5,000
	Causeway Tennis Club, Dungarvan ... ..	5,000
	Passage East G.A.A. Club ... ..	10,000
	Rathgormack G.A.A. Club ... ..	5,000
	Ardmore Enterprise Co-op ... ..	10,000
	Park Rangers F.C. ... ..	2,000
	Cumann Leadoige San Nioclas, An Rinn ... ..	5,000
	Cumann Luth-Chleas Gael na Rinne ... ..	5,000
	Portlaw Tennis Court and Fountain ... ..	782*
	Lismore Council ... ..	1,893*
Westmeath County Council	Mullingar Employment Action Group ... ..	5,000
	Garrycastle G.A.A. Club ... ..	5,000
	Maryland G.A.A. Club ... ..	3,000
	Cornmaddy Residents Association ... ..	1,000
	The Beeches, Athlone ... ..	5,000
Wicklow County Council	Coolboy Handball and Sports Club ... ..	5,000
	Greystones A.F.C. ... ..	1,640
	Rathnew G.A.A. Club ... ..	5,000
	Arklow Celtic Soccer Club ... ..	3,710
	Greystones Bowling Club ... ..	2,495
	Enniskerry G.A.A. Club ... ..	10,000
	Eire Óg/Greystones G.A.A. Club ... ..	8,000
	Kilcoole Soccer Club ... ..	1,500
	C.B.S.I. Scout Den, Kilcoole ... ..	2,000*
	Shillelagh Community and Sports Centre ... ..	10,000*
Ballina U.D.C.	Playground Equipment, Ballina ... ..	910*
Cobh U.D.C.	Bishop Roche Park ... ..	12,000*
Fermoy U.D.C.	Pearse Square, Fermoy—Tree Planting and Landscaping	4,847*
Naas U.D.C.	Naas Housing Estates ... ..	655*
New Ross U.D.C.	Changing Rooms, New Ross ... ..	1,800*
	Pier at Charles Street, The Quay ... ..	1,100*
	New Ross Swimming Pool ... ..	2,500*
Thurles U.D.C.	Thurles C.B.S. Parents Association ... ..	10,000*
Tullamore U.D.C.	O'Connor Square Amenity Scheme ... ..	8,000*
Youghal U.D.C.	Band Stand, Youghal ... ..	5,000*
	Clock Gate, Youghal ... ..	5,000*
Cork Corporation	Blackpool Community Co-op Service Centre ... ..	12,000
	Lough Community Association ... ..	5,000
	S.M.A. Parish Community Association ... ..	12,000
	Ballinlough 38th and 40th C.B.S.I. ... ..	2,000
	Ogra Chorcai ... ..	20,000
	Ballypéhane G.A.A. Club ... ..	4,000
	Bishopstown G.A.A. Club ... ..	11,200
	Bishopstown Soccer Club ... ..	2,940
	Glen Rovers Hurling Club ... ..	10,000
	Leevale Athletic Club ... ..	5,000
	Lough Rovers G.A.A. Club ... ..	3,000

## Vote 25

Local Authority	Project	Amount
		£
Dublin Corporation	Nemo Rangers Hurling and Football Club ... ..	20,000
	Vincentian Community, Sunday's Well ... ..	10,000
	St. Andrew's Community Centre ... ..	6,254
	St. Oliver Plunkett's G.A.A. Club ... ..	20,000
	Shelbourne Football Club ... ..	20,000
	Old County Pitch & Putt Club, Kimmage ... ..	3,938
	St. Paul's Area Development Enterprise Ltd. ... ..	15,000
	Aughrim Street Parish Centre ... ..	11,000*
	Ballymun Flats Complex, Community Centres ... ..	4,600*
	Darndale Youth & Community Services ... ..	4,000*
	St. Nicholas of Myra Parish Committee ... ..	600*
	Ashcroft Residents Association ... ..	2,336*
	Cherrymount Lawn Tennis Club ... ..	1,700*
	Lorcan Estate Residents Association ... ..	958*
	Bonham Street/Island Street, Park ... ..	35,000*
Galway Corporation	St. Peter's Parish, Phibsboro ... ..	5,000*
	Dawson Street, Street Lighting ... ..	10,000*
	Westside, Dressing Rooms ... ..	4,650*
Limerick Corporation	King's Island Youth & Community Centre ... ..	10,000
	St. John's C.B.S.I. ... ..	5,000
	Young Munster R.F.C. ... ..	10,000
	Limerick Lawn Tennis Club ... ..	10,000
	Athlunkard Boat Club ... ..	4,000
	St. Martin's Youth Centre ... ..	9,450
	Ballynanty Youth Club ... ..	2,100
	Rev. Gerry Daly's Poor Campaign ... ..	10,000
	St. Patrick's Scout & Community Hall ... ..	10,000
	Limerick District Management Committee ... ..	15,000
Sligo Corporation	Moyross Community & Training Centre ... ..	30,000*
	Crannore/Abbeyquarter Community Centre ... ..	2,016*
TOTAL		£1866,758
	1988 Scheme (marked **)	366,844
	1990 Scheme	1,499,914

### NATIONAL LOTTERY GRANT-IN-AID FUND – LOCAL AUTHORITY LIBRARY SERVICE

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1990

Receipts		Payments	
	£		£
Balance at 1st January, 1990 ... ..	Nil	Expenditure (see Schedule) ... ..	3,081,365
Grant-in-Aid Local Authority Library Service ... ..	3,150,000	Balance at 31 December, 1990 ... ..	68,635
	£3,150,000		£1,150,000

BRENDAN O'DONOGHUE,  
*Accounting Officer.*

DEPARTMENT OF THE ENVIRONMENT,  
19th April, 1991.

### SCHEDULE 2

NATIONAL LOTTERY GRANT-IN-AID FUND—LOCAL AUTHORITY LIBRARY SERVICE  
PAYMENTS IN YEAR ENDED 31ST DECEMBER, 1991

Library Authority	Project	Amount
		£
Carlow County Council	Muinebheag Branch Library ... ..	103,500
Cavan County Council	Bailieborough Branch Library ... ..	81,000
	Library Van ... ..	3,547

Library Authority	Project	Amount
		£
Clare County Council	Ennis, Ennistymon, Kilrush, Newmarket-on-Fergus and Shannon Branch Libraries ... ..	47,708
Cork Corporation	Douglas and Mayfield Branch Libraries ... ..	49,428
Cork County Council	Skibbereen Branch Library ... ..	250,000
	Rathluirc Branch Library ... ..	140,000
	Bandon Branch Library ... ..	10,905
	Clonakilty Branch Library ... ..	23,653
Donegal County Council	Delivery Van ... ..	17,976
	Library Van ... ..	2,989
Dublin Corporation	ILAC, Donaghmede and Finglas Branch Libraries and Youth Information Centre ... ..	333,255
	Mobile Library... ..	70,000
	Computerisation ... ..	35,000
Dublin County Council	Ballyroan, Blanchardstown, Castletymon, Swords and HQ Libraries and two Mobile Libraries ... ..	169,062
	Mobile Library... ..	70,000
	Computerisation ... ..	27,000
Dun Laoghaire Corporation	Computerisation ... ..	35,000
	Dalkey Branch Library ... ..	45,399
Galway County Council	Tuam Branch Library ... ..	265,572
	Mobile Library... ..	85,000
	Galway City Branch Library and two Library Vans ... ..	7,470
Kerry County Council	Ballybunion Branch Library ... ..	40,000
	Kenmare Branch Library ... ..	55,000
	Tralee and Killarney Branch Libraries ... ..	21,679
Kildare County Council	Naas Branch Library ... ..	66,000
	Athy Branch Library ... ..	35,000
	Celbridge and Maynooth Branch Libraries ... ..	11,078
Kilkenny County Council	Mobile Library... ..	65,000
	Delivery Van ... ..	27,000
	Kilkenny City and Graiguenamanagh Branch Libraries ... ..	22,534
Leitrim County Council	Drumshanbo and Carrick-on-Shannon Branch Libraries ... ..	6,993
Limerick Corporation	Computerisation ... ..	40,000
	City Branches ... ..	53,757
Longford County Council	Granard and Longford Branch Libraries ... ..	10,591
Louth County Council	Delivery Van ... ..	31,450
Mayo County Council	Claremorris Branch Library, Mobile Library and Library Van ... ..	25,386
	Computerisation ... ..	40,000
	Castlebar Branch Library ... ..	33,393
Meath County Council	Athboy and Dunboyne Branch Libraries ... ..	14,536
	Castleblaney and Monaghan Branch Libraries, and Mobile Libraries ... ..	11,699
Monaghan County Council	Clara and Ferbane Branch Libraries ... ..	49,678
Offaly County Council	Delivery Van ... ..	6,159
Roscommon County Council	Roscommon Branch Library ... ..	70,000
	Castlerea Branch Library ... ..	16,240
	Computerisation ... ..	40,000
Tipperary Joint Library Council	Cahir and Thurles Branch Libraries ... ..	8,500
Tipperary (NR) County Council	Clonmel (bookstock) and Roscrea Branch Libraries	34,753
Tipperary (SR) County Council	Clonmel (building) ... ..	40,044

**Vote 25**

Library Authority	Project	Amount £
Waterford Corporation	Computerisation ... ..	35,000
Waterford County Council	Tramore Branch Library ... ..	50,081
	Lismore Branch Library ... ..	115,708
	Computerisation ... ..	35,000
Westmeath County Council	Athlone and Mullingar Branch Libraries ... ..	17,798
Wexford County Council	Library and HQ, Wexford Town ... ..	34,939
Wicklow County Council	Computerisation ... ..	35,000
	Enniskerry Branch Library ... ..	5,405
An Comhairle Leabharlanna		2,500
	<b>TOTAL</b>	<b>£3,081,365</b>

**B. O'DONOGHUE,**  
*Accounting Officer.*

DEPARTMENT OF THE ENVIRONMENT,  
19th April, 1991.

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

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

**Vote 26**      **OFFICE OF THE MINISTER FOR EDUCATION**

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

ACCOUNT of the sum expended, in the year ended 31st December, 1990, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Education, for certain services administered by that Office, and for payment of certain grants and grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances ...	15,100,000	14,736,332	363,668	—
A.2.—Travelling and Incidental Expenses	1,684,000	1,819,388	—	135,388
A.3.—Office Machinery and Other Office Supplies ... ..	1,676,000	1,552,971	123,029	—
A.4.—Office Premises Expenses ... ..	381,000	493,652	—	112,652
A.5.—Postal and Telecommunications Services	1,160,000	1,192,769	—	32,769
A.6.—Consultancy Services				
<i>Original</i>	£310,000			
<i>Less Supplementary</i>	<u>118,000</u>	192,000	178,862	13,138
B.1.—Grant-in-Aid Fund for General Expenses of Adult Education Organisations ... ..	244,000	244,000	—	—
B.2.—Transport Services ... ..	31,811,000	31,847,782	—	36,782
B.3.—International Activities (a) ... ..	1,292,000	1,170,485	121,515	—
B.4.—Research and Development Activities	400,000	353,841	46,159	—
B.5.—Technological Aids ... ..	70,000	69,997	3	—
B.6.—Teachers' Centres ... ..	181,000	173,533	7,467	—
B.7.—Expenses of National Council for Curriculum and Assessment ... ..	325,000	304,049	20,951	—
B.8.—Grant-in-Aid Fund for General Expenses of Youth and Sports Organisations and other Expenditure in relation to Youth and Sports Activities (a) ... ..	14,406,000	14,404,360	1,640	—
B.9.—Grants for the provision of Recreational Facilities (b)				
<i>Original</i>	£1,625,000			
<i>Less Supplementary</i>	<u>551,000</u>	1,074,000	1,062,447	11,553
B.10.—Grants for the provision of Major Sports Facilities (b) ... ..	9,500,000	2,459,571	7,040,429	—
B.11.—Grants to Colleges providing Courses in Irish (b) ... ..	406,000	430,721	—	24,721

(a) Part-funded by the National Lottery.

(b) Funded by the National Lottery.

## Vote 26

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
B.12.—Publications in Irish (b) ... ..	£ 453,000	£ 520,714	—	£ 67,714
B.13.—Institiúid Teangeolaíochta Éireann— General Expenses (Grant-in-Aid) (b)	553,000	553,000	—	—
B.14.—Royal Irish Academy of Music— General Expenses (Grant-in-Aid) (b)	767,000	767,000	—	—
B.15.—Grant-in-Aid Fund for General Expenses of Cultural, Scientific and Educational Organisations (b)				
Original	£54,000			
Supplementary	670,000	717,750	6,250	—
GROSS TOTAL				
Original	£82,398,000			
Supplementary	1,000 £	82,399,000	7,755,802	410,026
			Surplus of Gross Estimate over Expenditure £7,345,776	
Deduct—				
C.—Appropriations in Aid ... ..				
		<u>Estimated</u>	<u>Realised</u>	
		665,000	354,606	Deficiency in Appropriations in Aid realised £310,394
NET TOTAL				
Original	£81,733,000			
Supplementary	1,000	81,734,000	74,698,618	Net Surplus to be surrendered £7,035,382

(b) Funded by the National Lottery.

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

- A.2.—Expenditure was greater than expected on travel and entertainment relating mainly to Ireland's Presidency of the EC and on miscellaneous expenses.
- A.3.—Implementation of further phases of the Department's Information Technology Plan did not progress as quickly as expected.
- A.4.—Higher than anticipated expenditure on the maintenance of Department premises was partly offset by lower than projected energy and furnishing costs.
- A.6.—A consultancy project did not proceed to the stage anticipated in 1990.
- B.3.—Expenditure was less than expected because fewer conferences were held in Ireland than was anticipated, a smaller number of exchanges took place under cultural agreements and savings were achieved in Ireland's contribution to UNESCO due to a favourable punt/dollar exchange rate.
- B.4.—Preparatory activities relating to the Lingua programme did not involve the additional expenditure expected.
- B.7.—A review by the consultants of in-service education and training for teachers commenced later than expected.
- B.10.—Due to legal factors the purchase of the site for the proposed National Sports Centre was not completed in 1990 as expected, and a number of other projects did not advance at the rate projected.
- B.11.—The number of students attending courses was greater than expected.
- B.12.—The provision of additional Irish textbooks was required in connection with the introduction of the new Junior Certificate curriculum.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Sales of publications in Irish ... ..	116,000	26,668
2. Recoupment of certain travelling and subsistence expenses from the EC	67,000	75,567
3. Contributions from the EC for educational activities ... ..	382,000	97,350
4. Miscellaneous ... ..	100,000	155,021
TOTAL	<u>£665,000</u>	<u>£354,606</u>

1. Some receipts due were not received in 1990.
2. Increased EC travel expenditure gave rise to higher refunds.
3. The shortfall was mainly due to a reduction in the programme of international conferences to which the EC contributes financially.
4. The surplus arises from the refund of an overpayment.

## EXTRA REMUNERATION

Two Higher Executive Officers received allowances of £4,724 each, and one Staff Officer and one Clerical Officer received allowances of £719 and £2,509 respectively.

Seven Higher Executive Officers, thirteen Executive Officers, thirteen Staff Officers, nineteen Clerical Officers, forty-three Clerical Assistants, one Paperkeeper, twenty-four Messengers, two General Operatives, nine Temporary Porters and fifty-five Temporary Clerical Assistants received sums varying from £412 to £11,492 in respect of overtime.

The total amount paid in respect of overtime was £483,202.

Five Nightwatchmen and one Messenger were paid a total of £38,864 for extended hours varying in sums from £4,869 to £8,479.

The total number of officers receiving extra remuneration was two hundred and eighty-six.

## NOTES

Expenditure charged to Subhead A.1. includes an *ex-gratia* payment of £700 paid to an officer in respect of computer development work (Department of Finance letter dated 8 October, 1990).

Expenditure charged to Subhead A.2. includes *ex-gratia* payments ranging from £20 to £162 and totalling £267 in respect of damage to or theft of personal property (DPS 3/77), and legal costs of £7,293 awarded in settlement of a court action (S.18/39/77).

Expenditure charged to Subhead B.3. includes an amount of £464 written off in respect of a personal imprest which was irrecoverable (S.18/17/89).

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

Commissions, Committees and Special Inquiries	Expenditure				
	Subhead A.2.	Subhead A.3.	Subhead A.6.	Total for year ended 31st December, 1990	Total expenditure to 31st December, 1990
	£	£	£	£	£
Primary Education Review Body ... ..	40,581	—	—	40,581	77,639
Zoo Committee ... ..	19,968	12,154	2,708	34,830	35,834
<b>TOTAL</b>	<b>£ 60,549</b>	<b>12,154</b>	<b>2,708</b>	<b>75,411</b>	<b>113,473</b>

N. Ó LOINGSEACHÁIN,  
Accounting Officer.

AN ROINN OIDEACHAIS,  
24 Aibreán, 1991.

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

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

**Vote 26**

**GRANTS-IN-AID**  
ACCOUNT OF GRANT-IN-AID FUNDS, 1990

	Balance on 1st January, 1990	Grant-in- Aid, 1990	Total	Expenditure, 1990	Balance on 31st Decem- ber, 1990
	£	£	£	£	£
Fund for General Expenses of Adult Education Organisations	—	244,000	244,000	244,000	—
Fund for General Expenses of Youth and Sports Organisations and other expenditure in relation to Youth and Sports Activities (a) (b) ... ..	—	14,404,360	14,404,360	14,404,360	—
Fund for General Expenses of Institiúid Teangeolaiochta Éireann (a) ... ..	—	553,000	553,000	553,000	—
Fund for General Expenses of Royal Irish Academy of Music (a) ... ..	—	767,000	767,000	767,000	—
Fund for General Expenses of Cultural, Scientific, and Educational Organisations (a)	—	717,750	717,750	717,750	—
<b>TOTAL</b>	<b>£ —</b>	<b>16,686,110</b>	<b>16,686,110</b>	<b>16,686,110</b>	<b>—</b>

(a) Analysis of payments funded from National Lottery are at pages 87-92.

(b) A sum of £45,000 from the grant-in-aid was not funded from the National Lottery. Analysis of payments making up this amount is included below.

N. Ó LOINGSEACHÁIN,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
24 Aibreán, 1991.

**ANALYSIS OF PAYMENTS FROM THE GRANT-IN-AID FUND FOR GENERAL EXPENSES OF ADULT EDUCATION ORGANISATIONS**

	£
Aontas ... ..	104,000
Dublin Institute for Adult Education ... ..	38,000
Irish Countrywomen's Association ... ..	18,000
National Adult Literacy Agency ... ..	67,000
People's College ... ..	14,000
Reading Association of Ireland ... ..	3,000
	<b>£244,000</b>

**ANALYSIS OF PAYMENTS FROM THE GRANT-IN-AID FUND FOR GENERAL EXPENSES OF YOUTH AND SPORTS ORGANISATIONS AND OTHER EXPENDITURE IN RELATION TO YOUTH AND SPORTS ACTIVITIES NOT FUNDED FROM NATIONAL LOTTERY**

	£
Boys' Brigade ... ..	7,750
Girls' Friendly Society ... ..	6,500
Irish Methodist Youth Department ... ..	4,900
Presbyterian Youth ... ..	14,500
YMCA ... ..	9,700
YWCA of Ireland ... ..	1,650
	<b>£45,000</b>

## PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST DECEMBER, 1990

	£
Balance at 1st January, 1990 ... ..	52 (Dr.)
Receipts from Vote 45 ... ..	47,143
Payments in respect of Departmental Staff ... ..	<u>47,091</u>
Balance at 31st December, 1990 ... ..	<u>£Nil</u>

N. Ó LOINGSEACHÁIN,  
Accounting Officer.

AN ROINN OIDEACHAIS,  
24 Aibreán, 1991.

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

CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1990

	£	Securities £	Cash £
Balances on 1st January, 1990:			1,572
6% Exchequer Loan, 1985/90 ... ..	350		
6.5% Exchequer Stock, 2000/05 ... ..	32,447		
6.75% National Loan, 1986/91 ... ..	750		
7% E.S.B. Stock, 1986/91 ... ..	100		
7% National Loan, 1987/92 ... ..	960		
7.25% E.S.B. Stock, 1988/93 ... ..	6		
8% Capital Loan, 2001 ... ..	186		
8.5% Capital Stock, 2010 ... ..	9,703		
9% Capital Loan, 1996 ... ..	105,891		
9.25% Exchequer Loan, 1991/96 ... ..	1,000		
9.25% National Loan, 1989/94 ... ..	15,640		
9.75% National Development Loan, 1992/97	40,501		
10% E.S.B. Premium Stock, 1991 ... ..	40,598		
11% National Loan, 1993/98 ... ..	144,879		
11.5% Exchequer Stock, 1990 ... ..	562		
11.75% Capital Stock, 2000 ... ..	57,341		
12% Conversion Stock, 1995 ... ..	45,072		
13% E.S.B. Stock, 1990/92 ... ..	20,910		
563 Units Commissioners of Charitable Donations and Bequests Common Investment Fund ... ..	<u>563</u>	<u>517,459</u>	<u>1,572</u>
		517,459	46,258
Transferred from Income Account for investment			
Securities redeemed viz.,			
11.5% Exchequer Stock, 1990 ... ..		(562)	562
Securities bought viz.,			
9.25% Exchequer Loan, 1991/96 ... ..		19,198	(18,590)
11% National Loan, 1993/98 ... ..		6,940	(7,170)
Conversion of			
6% Exchequer Loan, 1985/90 ... ..		(350)	
to			
9.5% Conversion Bond, 1995 ... ..		<u>364</u>	
Balances on 31st December, 1990:			
Cash for investment ... ..			22,632
6.5% Exchequer Stock, 2000/2005 ... ..	32,447		
6.75% National Loan, 1986/91 ... ..	750		
7% E.S.B. Stock, 1986/91 ... ..	100		
7% National Loan, 1987/92 ... ..	960		
7.25% E.S.B. Stock, 1988/93 ... ..	6		
8% Capital Loan, 2001 ... ..	186		
8.5% Capital Stock, 2010 ... ..	9,703		

## Vote 26

	£	Securities £	Cash £
9% Capital Loan, 1996 ... ..	105,891		
9.25% Exchequer Loan, 1991/96 ... ..	20,198		
9.25% National Loan, 1989/94 ... ..	15,640		
9.5% Conversion Bond, 1995... ..	364		
9.75% National Development Loan, 1992/97	40,501		
10% E.S.B. Premium Stock, 1991 ... ..	40,598		
11% National Loan, 1993/98 ... ..	151,819		
11.75% Capital Stock, 2000 ... ..	57,341		
12% Conversion Stock, 1995 ... ..	45,072		
13% E.S.B. Stock, 1990/92 ... ..	20,910		
563 Units Commissioners of Charitable Donations and Bequests Common Investment Fund ... ..	<u>563</u>	<u>543,049</u>	<u>22,632</u>

### RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1990

Fund	Balances on 1st January, 1990	Receipts, 1990	Total	Payments, 1990	Balances on 31st December, 1990
	£	£	£	£	£
Killury or Nelan ... ..	197	211	408	408	—
Mary C. Ryan ... ..	—	92	92	92	—
H.P. Mulock ... ..	21	20	41	41	—
Carlisle and Blake ... ..	762	996	1,758	120	1,638
Reid Bequest—Scheme A ... ..	—	329	329	329	—
—Scheme B ... ..	563	697	1,260	450	810
—Scheme C ... ..	6,856	1,783	8,639	—	8,639
Fr. O'Halloran ... ..	60	33	93	—	93
M. J. McEnery ... ..	624	277	901	380	521
Lismore Endowment ... ..	—	105	105	—	105
Charleville ... ..	184	184	368	184	184
Burke Memorial ... ..	66	32	98	—	98
Ciste S.A. Mhic Shuibhne	7	31	38	—	38
Erasmus Smith ... ..	(9)	45,417	45,408	45,408	—
M.A. Hardiman ... ..	3,000	4,730	7,730	4,730	3,000
<b>TOTAL</b>	<b>£ 12,331</b>	<b>54,937</b>	<b>67,268</b>	<b>52,142</b>	<b>15,126</b>

Payments include sums transferred to the Capital Account for investment as follows:

Erasmus Smith ... ..	£ 44,828
M.A. Hardiman ... ..	1,022
Killury or Nelan ... ..	408
	<u>£46,258</u>

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

Balance on 1st January, 1990 ... ..	£ 16,311
Receipts from the Employment Guarantee Fund ... ..	Nil
	<u>16,311</u>
Payments in respect of capital grant projects for the construction of community recreational facilities ... ..	780
Balance on 31st December, 1990 ... ..	<u>£15,531</u>

N. Ó LOINGSEACHÁIN,  
Accounting Officer.

AN ROINN OIDEACHAIS,  
24 Aibreán, 1991.

## NATIONAL LOTTERY SUSPENSE ACCOUNT

ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1990

	£
Balance on 1st January, 1990 ... ..	139,310
Payment to National Youth Federation ... ..	<u>139,310</u>
Balance on 31st December, 1990 ... ..	Nil

N. Ó LOINGSEACHÁIN,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
24 Aibreán, 1991.

## NATIONAL LOTTERY VOTED FUNDS

ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1990

	£
Payments:—	
General Expenses of Youth and Sports Organisations and other Expenditure in relation to Youth and Sports Activities ... ..	14,359,360
Grants for the provision of Recreational Facilities ... ..	1,062,447
Grants for the provision of Major Sports Facilities ... ..	2,459,571
Cultural Activities ... ..	2,900,266
Irish Language ... ..	<u>1,504,435</u>
	£22,286,079
Receipts:—	
Miscellaneous Sports Related (refunds and cancelled or out-of-date payable orders)	<u>16,511</u>
	£22,269,568

N. Ó LOINGSEACHÁIN,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
24 Aibreán, 1991.

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

	£	£
Grants to Youth Organisations (see Schedule A) ... ..	3,835,604	
Disadvantaged Youth (see Schedule B)... ..	3,428,347	
Grants to National Sports Organisations (see Schedule C) ... ..	2,146,390	
Payments relating to the promotional activities of Cospóir, the		
National Sports Council ... ..	812,319	
Comhairle le Leas Óige ... ..	520,000	
Youth and Sports Grants Scheme ... ..	507,100	
Youth Information ... ..	463,917	
Staffing and Management of Outdoor Education Centres ... ..	400,000	
Sports Administrators ... ..	387,453	
Grants for International Sports Competition ... ..	335,535	
Special Projects for Youth and Sports Clubs ... ..	277,300	
Gaisce — President's Award Scheme ... ..	150,000	
Development Officers ... ..	148,750	
Grants to Outstanding Sports persons ... ..	143,446	
Youth Exchange Bureau ... ..	126,000	
Co. Dublin Youth Service ... ..	120,000	
Sailing Courses for the disadvantaged ... ..	99,200	
Commercial Development of Sport ... ..	65,651	
EC Presidency ... ..	55,052	
International Youth Exchange Schemes ... ..	47,533	
Equipment for outdoor Education Centres ... ..	40,000	
Contribution towards the maintenance of Santry Stadium ... ..	30,656	

## Vote 26

	£	£
Political Education Officers ... ..	28,000	
Co-operation North ... ..	27,500	
C.D.V.E.C. Outdoor Education Programme ... ..	27,500	
National Sports Conference ... ..	23,134	
National Coaching and Training Centre ... ..	16,751	
Local Voluntary Youth Councils ... ..	15,000	
Franco/Irish Sports Exchanges ... ..	8,086	
Sports Scholarships ... ..	350	
Miscellaneous ... ..	72,786	14,359,360

### GRANTS FOR THE PROVISION OF RECREATIONAL FACILITIES

	£
Killinkere Community Committee, Co. Cavan ... ..	1,000
Shannon Gaels G.A.A., Co. Cavan ... ..	4,500
Bodyke G.A.A. Club, Co. Clare ... ..	5,000
Corofin G.A.A. Club, Co. Clare ... ..	1,000
Crusheen G.A.A. Club, Co. Clare ... ..	4,750
Killanena Field Development Committee, Co. Clare ... ..	1,071
Newmarket Celtic F.C., Co. Clare ... ..	10,000
St. Anne's Secondary School, Killaloe, Co. Clare ... ..	500
Eire Og H & F Club, Co. Cork ... ..	1,692
Macroom Sports Centre, Co. Cork ... ..	15,000
Mayfield Community Sports Centre, Cork ... ..	20,000
Na Piarasaigh H & F Club, Cork ... ..	28,000
Redmond H & F Club, Co. Cork ... ..	500
St. Mary's AFC, White's Cross, Co. Cork ... ..	2,955
Lifford Athletic Club, Co. Donegal ... ..	15,000
Catholic Girl Guides, Harrington St., Dublin ... ..	14,000
Donore Harriers, Dublin ... ..	2,000
Dublin Maccabi Association ... ..	5,000
Glennane's Hockey Club, Dublin ... ..	30,000
Horizon Youth Club, Jobstown, Co. Dublin ... ..	20,000
Kilnamanagh Residents Association Sports and Recreation Complex, Co. Dublin ... ..	10,000
Na Fianna G.A.A. Club, Dublin ... ..	47,000
Scoil Ide, Finglas, Dublin ... ..	10,000
Scoil Ui Chonaill, Clontarf, Dublin ... ..	2,000
St. John's Social and Recreation Committee, Dublin ... ..	10,000
St. Paul's Youth Club, Artane, Dublin ... ..	2,131
Tir-Lir Activity Centre, Dublin ... ..	5,000
Belclare Community Centre, Co. Galway ... ..	5,000
Carmore Community Centre, Co. Galway ... ..	30,000
Clarinbridge G.A.A. Club, Co. Galway ... ..	1,616
Crumlin Community Facility, Galway ... ..	1,919
Headford Pitch & Putt Club, Co. Galway ... ..	5,432
Moneenageisha & Bohermore Community College, Galway ... ..	20,000
Moycullen G.A.A. Club, Co. Galway ... ..	500
Petersburgh Outdoor Education Centre, Galway ... ..	2,000
St. Thomas G.A.A. Club, Castledaly, Co. Galway ... ..	2,725
Turloughmore Field & Social Committee, Co. Galway ... ..	10,000
Tynagh Community Sports Centre, Co. Galway ... ..	5,000
Austin Stack's G.A.A. Club, Co. Kerry ... ..	20,000
Duagh G.A.A., Co. Kerry ... ..	4,500
St. Senan's G.A.A. Club, Co. Kerry ... ..	1,000
Galmoy G.A.A. Club, Co. Kilkenny ... ..	3,000
Mooncoin G.A.A. Club, Co. Kilkenny ... ..	1,260
Clonaslee Community Council, Co. Laois ... ..	45,000
Portarlington Community Association, Co. Laois ... ..	23,000
Athea G.A.A. Club, Co. Limerick ... ..	11,000
Monagea G.A.A. Club, Co. Limerick ... ..	9,500
Patrickswell G.A.A. Club, Co. Limerick ... ..	15,400
Abbeylara G.A.A. Club, Co. Longford ... ..	10,000
Ballymahon G.A.A. Club, Co. Longford ... ..	80,000
Emmet Óg Football Club, Clonee, Co. Longford ... ..	4,200
Fr. Manning Gaels G.F.C., Co. Longford ... ..	25,000

	£	£
Granard Vocational School, Co. Longford ... ..	80,000	
St. Patrick's G.A.A. Club, Co. Longford ... ..	25,000	
Newtown Blues G.F.C., Co. Louth ... ..	5,000	
Achill G.A.A. Club, Co. Mayo ... ..	1,000	
Ballina Athletic Club, Co. Mayo ... ..	5,394	
Charlestown, Bellaghy Amenity Centre, Co. Mayo ... ..	22,317	
Inishturk Community Club, Co. Mayo ... ..	709	
Mayo G.A.A. Board, Castlebar, Co. Mayo ... ..	28,000	
Mayo Soccer League ... ..	24,000	
Julianstown Community Centre, Co. Meath ... ..	4,202	
Oldcastle Park Development, Co. Meath ... ..	15,000	
Toome Community Hall, Co. Monaghan ... ..	7,371	
Kilcormac Development Association, Co. Offaly ... ..	14,984	
St. Brigid's Centre, Kiltoom, Co. Roscommon ... ..	25,000	
Glenview Stars Soccer Club, Co. Sligo ... ..	19,250	
St. John's N.S., Sligo Town ... ..	29,303	
Ardfinan G.A.A. Club, Co. Tipperary ... ..	8,400	
Éire Óg G.A.A. Club, Nenagh, Co. Tipperary ... ..	20,000	
Cahir Park Football Club, Co. Tipperary ... ..	1,000	
Golden Kilfeakle G.A.A. Club, Co. Tipperary ... ..	4,932	
Moyle Rovers G.A.A. Club, Co. Tipperary ... ..	1,530	
Lismore G.A.A. Club, Co. Waterford ... ..	18,000	
Manor St. John Project, Waterford ... ..	19,500	
Cypress Gardens Sports Club, Co. Westmeath ... ..	5,000	
Moate Community Centre, Co. Westmeath ... ..	1,000	
Enniscorthy G.A.A. Club, Co. Wexford ... ..	2,000	
Rosslare Development Association, Co. Wexford ... ..	42,000	
Arklow Rock G.A.A. Club, Co. Wicklow ... ..	10,000	
Avondale/Rathdrum Sportcomplex, Co. Wicklow ... ..	15,732	
Greystones Scouts (S.A.I.) Co. Wicklow ... ..	1,672	
		<u>£1,062,447</u>

## GRANTS FOR THE PROVISION OF MAJOR SPORTS FACILITIES

	£	£
National Coaching and Training Centre attached to Thomond College, Limerick ... ..	657,417	
National Sports Centre ... ..	554,008	
Waterford Regional Sports Centre ... ..	200,000	
Nenagh Olympic Athletic Club, Co. Tipperary ... ..	196,799	
St. Gerald's De La Salle Community Hall, Castlebar, Co. Mayo ... ..	189,869	
Kilkenny Local Sports Centre ... ..	182,429	
Finn Valley Athletic Club, Stranorlar, Co. Donegal ... ..	108,162	
National Boxing Stadium ... ..	95,000	
Ballywaltrim Hall, Co. Wicklow ... ..	80,096	
Ennis Youth Centre, Co. Clare ... ..	69,000	
Longford Town Football Club ... ..	46,974	
Longford Golf Club ... ..	26,025	
Morton Stadium, Santry ... ..	22,792	
St. Brendan's Sports Centre, Killarney ... ..	14,000	
Badminton Centre, Baldoyle, Co. Dublin ... ..	5,000	
Fitzgerald Stadium, Killarney ... ..	5,000	
Carrickmacross Family Recreational Centre ... ..	5,000	
Monaghan United Football Club ... ..	2,000	
		<u>£2,459,571</u>

## CULTURAL ACTIVITIES

	£	£
Royal Irish Academy of Music ... ..	767,000	
Cultural Organisations (see Schedule D) ... ..	717,750	
School of Celtic Studies of the Dublin Institute for Advanced Studies ... ..	590,000	
Cultural Exchanges ... ..	385,777	
UNESCO ... ..	344,739	
Grants in respect of School Libraries ... ..	95,000	
		<u>£2,900,266</u>

# Vote 26

## IRISH LANGUAGE

	£	£
Institiúid Teangeolaíochta Éireann ... ..	553,000	
Publications in Irish ... ..	520,714	
Courses in Irish ... ..	<u>430,721</u>	£ 1,504,435
		<u>£22,286,079</u>

## SCHEDULE A

### GRANTS TO YOUTH ORGANISATIONS

	£
An Óige... ..	110,200
Catholic Boy Scouts of Ireland ... ..	249,787
Catholic Guides of Ireland ... ..	103,358
Catholic Youth Council ... ..	393,900
Church of Ireland Youth Council ... ..	78,912
Comhthreánáil na nÓigeagrais Gaeil ... ..	5,000
Common Training Programme ... ..	10,000
Confederation of Peace Corps ... ..	21,000
ECO — UNESCO Club... ..	25,000
Feachtas ... ..	29,000
Federation of Irish Scout Associations ... ..	10,500
Foróige ... ..	658,589
Girls' Brigade ... ..	25,673
Irish Girl Guides ... ..	178,667
Interculture Ireland ... ..	16,000
Junior Chamber Ireland ... ..	11,000
Macra Na Feirme ... ..	239,775
National Association for Youth Drama ... ..	19,000
National Association for Arch Clubs ... ..	7,000
National Youth Council of Ireland ... ..	220,600
National Youth Federation ... ..	348,563
No Name Club ... ..	13,500
Ógra Chorcaí... ..	152,000
Ógras ... ..	85,077
Order of Malta Cadet Corps ... ..	19,000
Scout Association of Ireland ... ..	193,403
Voluntary Services International ... ..	36,958
Young Christian Workers ... ..	40,142
Y.M.C.A. of Ireland ... ..	<u>34,000</u>
	<u>£3,335,604</u>

## SCHEDULE B

### DISADVANTAGED YOUTH

	£
Borough of Dun Laoghaire VEC ... ..	80,930
Catholic Youth Council ... ..	19,995
City of Dublin VEC ... ..	955,870
City of Cork VEC ... ..	184,040
City of Galway VEC ... ..	183,895
City of Limerick VEC ... ..	44,320
City of Waterford VEC ... ..	169,525
County Dublin VEC ... ..	508,745
Eastern Health Board ... ..	283,625
Focus Point ... ..	4,000
Midland Health Board ... ..	14,000
Mid-Western Health Board ... ..	10,480
National Association of Training Centres for travelling people ... ..	179,380
National Youth Federation ... ..	536,645
North-Eastern Health Board ... ..	2,670
North-Western Health Board ... ..	7,917
Offaly County Council ... ..	6,900
St. Angela's Convent of Mercy, Castlebar ... ..	5,500

**Vote 26**

	£
South-Eastern Health Board ... ..	12,660
Southern Health Board ... ..	72,500
Town of Bray VEC ... ..	41,400
Town of Tralee VEC ... ..	63,480
Údarás na Gaeltachta ... ..	25,870
Western Health Board ... ..	14,000
	<u>£3,428,347</u>

**SCHEDULE C**

**GRANTS TO NATIONAL SPORTS ORGANISATIONS**

	£
Association for Adventure Sports ... ..	87,000
Badminton Union of Ireland ... ..	35,100
Bord Lúthchleas na hÉireann ... ..	81,460
Comhairle Liathróid Láimhe na hÉireann	44,320
Cumann Lúthchleas Gael ... ..	195,350
Cumann Camógaíochta na nGael ... ..	25,000
Equestrian Federation of Ireland ... ..	30,000
Federation of Irish Cyclists ... ..	36,500
Football Association of Ireland ... ..	86,000
Golfing Union of Ireland ... ..	13,000
Ireland Special Olympics ... ..	41,700
Irish Amateur Boxing Association ... ..	49,208
Irish Amateur Gymnastics Association ... ..	12,750
Irish Amateur Rowing Union ... ..	58,000
Irish Amateur Swimming Association ... ..	132,500
Irish Basketball Association ... ..	57,600
Irish Canoe Union ... ..	29,500
Irish Cricket Union ... ..	10,000
Irish Hockey Union ... ..	15,500
Irish Ladies' Hockey Union ... ..	22,000
Irish Lawn Tennis Association ... ..	66,500
Irish Mini-Sport Movement ... ..	21,000
Irish Rugby Football Union ... ..	25,000
Irish Schools Basketball Association ... ..	10,300
Irish Schools Athletic Association ... ..	12,500
Irish Schools Swimming Association ... ..	12,770
Irish Squash Rackets Association ... ..	17,700
Irish Table Tennis Association ... ..	10,000
Irish Underwater Council ... ..	12,575
Irish Womens' Squash Rackets Association	16,500
Irish Yachting Association ... ..	13,307
Irish Wheelchair Association ... ..	27,000
Motorcycle Union of Ireland ... ..	15,000
National Athletic & Cycling Association of Ireland ... ..	50,250
National Community Games ... ..	69,000
Olympic Council of Ireland ... ..	505,000
Republic of Ireland Snooker and Billiards Association	10,500
Saol Plus ... ..	18,700
Volleyball Association of Ireland ... ..	16,000
Miscellaneous Grants under £10,000 (35 organisations)	<u>154,300</u>
	<u>£2,146,390</u>

**SCHEDULE D**

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

	£
An Coimisiún le Rincí Gaelacha ... ..	1,000
Comhdháil Múinteoirí le Rincí Gaelacha ... ..	1,000
Cumann Béaloideas Éireann ... ..	1,250
Cumann Scoilrámaíochta ... ..	19,000



See also Report of the Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st December, 1990, compared with the sum granted, for First-Level Education.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, etc. of Teachers ... ..				
<i>Original</i> £383,100,000				
<i>Less Supplementary</i> 1,379,000				
	381,721,000	380,554,299	1,166,701	—
B.—Model Schools—Miscellaneous				
Expenses ... ..	100,000	97,197	2,803	—
C.—Capitation Grants towards Operating Costs of National Schools				
<i>Original</i> £16,573,000				
<i>Less Supplementary</i> 103,000				
	16,470,000	16,380,588	89,412	—
D.—Grants towards Clerical Assistance in National Schools ... ..	2,400,000	2,335,756	64,244	—
E.—Grants towards the Employment of Caretakers in National Schools ... ..	2,330,000	2,270,611	59,389	—
F.—Other Grants and Services (a) ... ..	3,633,000	3,561,762	71,238	—
G.—Child Care Assistants in National Schools for the Handicapped ... ..	601,000	622,914	—	21,914
H.—Special Services for Children in Care				
<i>Original</i> £3,810,000				
<i>Supplementary</i> 1,100,000				
	4,910,000	4,975,272	—	65,272
I.—Special Educational Projects ... ..	341,000	378,969	—	37,969
J.—Superannuation, etc. of Teachers ... ..				
<i>Original</i> £57,400,000				
<i>Supplementary</i> 486,000				
	57,886,000	57,761,729	124,271	—
K.—Building, Equipment and Furnishing of National Schools				
<i>Original</i> £15,600,000				
<i>Supplementary</i> 500,000				
	16,100,000	16,098,671	1,329	—
<b>GROSS TOTAL</b>				
<i>Original</i> £485,888,000				
<i>Supplementary</i> 604,000 £				
	486,492,000	485,037,768	1,579,387	125,155
			Surplus of Gross Estimate over Expenditure £1,454,232	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>		
L.—Appropriations in Aid ... ..				
<i>Original</i> £22,401,000				
<i>Supplementary</i> 162,000				
	22,563,000	22,741,840		Surplus of Appropriations in Aid realised £178,840
<b>NET TOTAL</b>				
<i>Original</i> £463,487,000				
<i>Supplementary</i> 442,000				
	£ 463,929,000	462,295,928		Total Surplus to be surrendered £1,633,072

(a) Part funded by the National Lottery.

## Vote 27

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

- D.—In addition to the amount expended under this subhead, a sum of £186,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- E.—In addition to the amount expended under this subhead, a sum of £83,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- G.—In addition to the amount expended under this subhead, a sum of £50,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- I.—The cost of funding Special Education Projects was greater than expected.

### APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. SUPERANNUATION, ETC., OF NATIONAL TEACHERS		
(a) Refunds of gratuities under National School Teachers' Superannuation Schemes, 1934 to 1958, etc. ... ..	34,000	35,952
(b) Contributions to the National School Teachers' Superannuation Schemes ... ..	17,891,000	18,001,519
(c) Contributions to Teachers' Spouses and Childrens' Pensions Scheme ... ..	3,862,000	3,849,650
2. Contributions to pension scheme for non-teaching staff of Special Schools for Children in Care (Subhead H) ... ..	70,000	85,771
3. Contributions to Superannuation Scheme for Clerical Assistants in National Schools (Subhead D) ... ..	44,000	47,549
4. Miscellaneous ... ..		
	<i>Original</i> £500,000	
	<i>Supplementary</i> 162,000	721,399
TOTAL	<u>Original</u> £22,401,000	
	<u>Supplementary</u> 162,000	<u>£22,563,000</u> <u>£22,741,840</u>

- (a) Refunds of gratuities do not form a regular pattern and cannot be estimated with accuracy.
- Contributions due in 1989 were received in 1990.
- Contributions were greater than expected due mainly to a special pay award in 1990.
- Miscellaneous receipts, particularly, in respect of repayments of salary costs of replacement teachers, overpayments and cancellations of out-of-date payable orders, which are difficult to estimate, were greater than expected.

### NOTES

Expenditure charged to Subhead H includes an amount of £1,593 paid in court costs arising from the quashing of a District Court Commitment Order relating to an inmate at a special school for young offenders (S.68/1/82).

Expenditure charged to Subhead K between 1985 to 1989 and in 1990 includes amounts of £62,399 and £37,888 respectively written off in respect of projects which did not proceed (S.18/1/86, S.18/2/86, and S.18/2/88).

N. Ó LOINGSEACHÁIN,  
*Accounting Officer.*

AN ROINN OIDEACHAIS  
Aibreán, 1991.

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

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

## Vote 28 SECOND-LEVEL AND FURTHER EDUCATION

See also Report of the Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st December, 1990, compared with the sum granted, for Second-Level and Further Education.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Secondary Teachers — Incremental Salary Grant ... ..				
<i>Original</i> ... ..	£228,400,000			
<i>Less Supplementary</i> ... ..	<u>600,000</u>			
	227,800,000	227,804,812	—	4,812
B.—Grants to Secondary School Authorities and other Grants and Services in respect of Secondary Schools ... ..	33,252,000	32,494,838	757,162	—
C.—Grants towards Clerical Assistance in Secondary Schools ... ..	2,150,000	2,160,475	—	10,475
D.—Superannuation of Secondary, Comprehensive and Community School Teachers ... ..	20,400,000	19,983,998	416,002	—
E.—Comprehensive and Community Schools—Running Costs ... ..				
<i>Original</i> ... ..	£55,565,000			
<i>Supplementary</i> ... ..	<u>1,350,000</u>			
	56,915,000	56,970,602	—	55,602
F.—Annual Non-Capital Grants to Vocational Education Committees (excluding Grants in respect of Regional and other Technical and Specialist Colleges for running costs and certain student support) ... ..				
<i>Original</i> ... ..	£140,015,000			
<i>Less Supplementary</i> ... ..	<u>1,372,000</u>			
	138,643,000	138,395,123	247,877	—
G.—Payments to Local Authorities in respect of Superannuation Charges ... ..				
<i>Original</i> ... ..	£13,000,000			
<i>Less Supplementary</i> ... ..	<u>600,000</u>			
	12,400,000	12,485,491	—	85,491
H.—Grants under Section 109 of the Vocational Education Act, 1930 ... ..	44,000	41,699	2,301	—
I.—Miscellaneous Post-Primary Services	858,000	714,734	143,266	—
J.—Secondary Schools—Annual Repayments of Building Loans ... ..	5,000	4,718	282	—
K.—Examinations ... ..	8,721,000	8,749,348	—	28,348
L.—Miscellaneous ... ..				
<i>Original</i> ... ..	£60,000			
<i>Supplementary</i> ... ..	<u>23,000</u>			
	83,000	108,407	—	25,407
M.—Second-Level Schools—Building Grants and Capital Costs ... ..				
<i>Original</i> ... ..	£18,625,000			
<i>Supplementary</i> ... ..	<u>1,200,000</u>			
	19,825,000	19,873,085	—	48,085
GROSS TOTAL				
<i>Original</i> ... ..	£521,095,000			
<i>Supplementary</i> ... ..	<u>1,000</u> £			
	521,096,000	519,787,330	1,566,890	258,220

## Vote 28

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
			Surplus of Gross Estimate over Expenditure <u>£1,308,670</u>	
<i>Deduct—</i>	<u>Estimated</u>	<u>Realised</u>		
N.—Appropriations in Aid ... ..				
<i>Original</i> ... ..	£70,928,000			
<i>Less Supplementary</i> ... ..	<u>28,438,000</u>			
	42,490,000	42,134,740		Deficiency in Appropriations in Aid realised <u>£355,260</u>
NET TOTAL				
<i>Original</i> ... ..	£450,167,000			
<i>Supplementary</i> ... ..	<u>28,439,000</u>			
	£478,606,000	477,652,590		Net Surplus to be surrendered <u>£953,410</u>

### EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Proceeds from sale of portion of site at Scholarstown Road, Knocklyon, Co. Dublin ... .. £68,000

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

- C.—In addition to the amount expended under this subhead, a sum of £60,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- F.—In addition to the amount expended under this subhead, a sum of £140,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- H.—The saving is due to falling enrolments.
- I.—The number of courses held was fewer than anticipated.
- J.—The saving arose because of rounding up to the nearest thousand pounds when the estimate was prepared.
- L.—The excess arose due to the payment of a grant to the National Parents Council (Post Primary) which had not been provided for.

### APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Superannuation, etc., of Secondary, Comprehensive and Community School Teachers:		
(a) Contributions to Secondary Teachers' Superannuation Scheme ...	11,808,000	11,823,000
(b) Contributions to Secondary Teachers' Spouses' and Children's Pension Scheme ... ..	2,581,000	2,560,844
(c) Refund of gratuities under Secondary Teachers' Superannuation Scheme ... ..	26,000	21,886
2. Examination Fees of Students ... ..	5,103,000	5,054,318
3. Refund of portion of capital grants (Subhead M) ... ..	105,000	95,275
4. Contributions to Superannuation Scheme for Clerical Assistants in Secondary Schools (Subhead C) ... ..	45,000	48,857
5. Receipts from the EC Social Fund ... ..		
	<i>Original</i> ... ..	£50,622,000
	<i>Less Supplementary</i> ... ..	<u>28,438,000</u>
	22,184,000	21,382,567
6. Contributions towards the building and equipping costs of Community Schools ... ..	38,000	—
7. Miscellaneous ... ..	600,000	1,147,993
TOTAL	<i>Original</i> ... ..	£70,928,000
	<i>Less Supplementary</i> ... ..	<u>28,438,000</u>
	£42,490,000	£42,134,740

1. (c) Refunds of gratuities do not form a regular pattern and cannot be estimated with accuracy.
3. A number of repayments due in 1990 were not received until early 1991.
4. Contributions were greater than anticipated due to a special pay award in 1990.
6. No contributions were due pending the execution of new Deeds of Trust.
7. The surplus is mainly due to increased receipts in respect of recoupment of remuneration of teachers on secondment, enrolment fees from students repeating the Leaving Certificate Course, refund of salary and grant overpayments and cancellation of out-of-date payable orders.

## NOTES

Expenditure charged to Subhead D includes an amount of £212 written off in respect of an overpayment to a former secondary school teacher which is irrecoverable (S.18/17/83).

Expenditure charged to Subhead E includes amounts ranging from £30 to £22,847 and totalling £109,478 paid in settlement of claims for compensation and in legal costs arising from accidents in four comprehensive and ten community schools (S.18/35/78).

Expenditure charged to Subhead F includes £9,000,000 provided from the Employment and Training Levy.

Expenditure charged to Subhead K includes amounts of £676 and £2,151, in respect of costs in settlement of claims by two students (S.18/17/83).

An amount of £4,741 was written off following the theft of examination fees from a secondary school — Subhead N.2 (S.18/1/75 and S.18/17/83).

N. Ó LOINGSEACHÁIN,  
Accounting Officer.

AN ROINN OIDEACHAIS  
24 Aibreán, 1991.

## STATEMENT OF LOANS

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

Period	Amounts of Loans issued (1)	Repayments	
		Principal (2)	Interest (3)
	£	£	£
From 1st April, 1968 to 31st December, 1989	2,528,111	2,034,959	2,514,279
Year ended 31st December, 1990	Nil	51,656	43,619
TOTAL	£ 2,528,111	2,086,615	2,557,898

Principal outstanding: (1) £2,528,111 minus (2) £2,086,615 = £441,496

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

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

## Vote 28

### PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1990

	£	£
Balance at 1st January, 1990 ... .. .		1,455,573 (Dr.)
Receipts:		
Vote 45 ... .. .	1,455,804	
Overpayments adjustment ... .. .	<u>127</u>	<u>1,455,931</u>
		358
Payments:		
Community and Comprehensive Schools ... .. .		<u>358</u>
Balance on 31st December, 1990 ... .. .		Nil

N. Ó LOINGSEACHÁIN,  
Accounting Officer.

AN ROINN OIDEACHAIS  
24 Aibreán, 1991.

### 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, 1990, in respect of Capital and Income.

	£	Securities £	Cash £
Balance on 1st January, 1990:			3,000
Cash for investment ... .. .			
War Loan, 3.5% Stock ... .. .	400		
6% Exchequer Loan, 1985/90 ... .. .	500		
7% National Loan, 1987/92 ... .. .	460		
7.25% ESB Stock, 1988/93 ... .. .	94		
8.5% Capital Bond, 1992 ... .. .	7,905		
9% Capital Loan, 1996 ... .. .	196		
9.25% Exchequer Loan, 1991/96 ... .. .	1,500		
11% National Loan, 1993/98 ... .. .	<u>12,038</u>		
		£23,093	
Securities bought, viz.,			
11% National Loan, 1993/98 ... .. .		2,903	(3000)
Conversion of			
6% Exchequer Loan 1985/90 ... .. .		(500)	
to 9.5% Conversion Bond, 1995 ... .. .		519	
Balance on 31st December, 1990:			
Cash for investment			—
War Loan, 3.5% Stock ... .. .	400		
7% National Loan, 1987/92 ... .. .	460		
7.25% ESB Stock, 1988/93 ... .. .	94		
8.5% Capital Bond, 1992 ... .. .	7,905		
9% Capital Loan, 1996 ... .. .	196		
9.25% Exchequer Loan, 1991/96 ... .. .	1,500		
9.5% Conversion Bond, 1995 ... .. .	519		
11% National Loan, 1993/98 ... .. .	<u>14,941</u>		
		<u>£26,015</u>	<u>—</u>

## INCOME ACCOUNT

	£	£
Balance on 1st January, 1990 ... ..		3,540
Dividends received:		
War Loan, 3.5% Stock ... ..	15	
6% Exchequer Loan, 1985/90 ... ..	30	
7% National Loan, 1987/92 ... ..	32	
7.25% ESB Stock, 1988/93 ... ..	7	
8.5% Capital Bond, 1992 ... ..	672	
9% Capital Loan, 1996 ... ..	18	
9.25% Exchequer Loan, 1991/96 ... ..	139	
11% National Loan, 1993/98 ... ..	<u>1,643</u>	
		2,556
Registration fees ... ..		4,621
Assessment fees ... ..		3,820
Travel and subsistence expenses of Council members ... ..		(8,121)
Fees paid to members of Panels of Assessors ... ..		(1,144)
Payment of portion of the salary of the officer who acts as Secretary to the Registration Council ... ..		(130)
Refunds to Applicants ... ..		(10)
Miscellaneous ... ..		<u>(10)</u>
Balance on 31st December, 1990 ... ..		<u>5,122</u>

N. Ó LOINGSEACHÁIN,  
*Accounting Officer.*

AN ROINN OIDEACHAIS  
24 Aibreán, 1991.

## Vote 29

## THIRD-LEVEL AND FURTHER EDUCATION

See also Report of the Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st December, 1990, compared with the sum granted, for the payment of sundry grants and grants-in-aid in respect of Third-level and Further Education.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Higher Education Grants... ..				
<i>Original</i> £25,922,000				
<i>Supplementary</i> 1,290,000	27,212,000	27,211,597	403	—
A.2.—University Scholarships, Research Grants and Fellowships ... ..	558,000	470,054	87,946	—
A.3.—Grants to Students at Thomond College of Education ... ..				
<i>Original</i> £800,000				
<i>Less Supplementary</i> 120,000	680,000	657,940	22,060	—
A.4.—Loans and Grants to Students of Primary Teacher Training Colleges	50,000	27,545	22,455	—
A.5.—Grants to Vocational Education Committees in respect of Grants and Scholarships to Students ... ..				
<i>Original</i> £31,112,000				
<i>Supplementary</i> 1,614,000	32,726,000	32,367,938	358,062	—
B.1.—An tÚdarás um Ard-Oideachas—Grant-in-Aid for General Expenses				
<i>Original</i> £718,000				
<i>Less Supplementary</i> 139,000	579,000	578,690	310	—
B.2.—An tÚdarás um Ard-Oideachas—General (Non-Capital) Grants to Universities and Colleges and Designated Institutions of Higher Education (Grant-in-Aid) ... ..				
<i>Original</i> £116,018,000				
<i>Supplementary</i> 109,000	116,127,000	116,127,000	—	—
C.—Annual Grants to Vocational Education Committees in respect of the running costs of Regional and other Technical and Specialist Colleges ... ..	71,586,000	71,307,000	279,000	—
D.—Training Colleges for Primary Teachers				
<i>Original</i> £6,843,000				
<i>Supplementary</i> 308,000	7,151,000	6,917,075	233,925	—
E.—Training Colleges for Teachers of Home Economics ... ..	1,247,000	1,121,616	125,384	—
F.—Dublin Dental Hospital—Dental Education Grant (Grant-in-Aid) ... ..	1,990,000	1,990,000	—	—
G.—Dublin Institute for Advanced Studies (Grant-in-Aid) (a) ... ..	2,110,000	2,064,000	46,000	—

(a) Part-funded by the National Lottery.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
H.—Cork Hospitals Board—Grant-in-Aid for General Expenses ... ..	2,000	—	2,000	—
I.1.—Building Grants and Capital Costs of Regional and other Technical and Specialist Colleges under Vocational Education Committees ... ..	8,500,000	8,606,874	—	106,874
I.2.—An tÚdarás um Ard-Oideachas—Building Grants and Capital Costs for Universities and Colleges and Designated Institutions of Higher Education (Grant-in-Aid) ... ..				
<i>Original</i> £10,500,000				
<i>Supplementary</i> 1,000,000				
<i>Do.</i> 9,700,000	21,200,000	21,058,550	141,450	—
I.3.—Grant-in-Aid Fund for Building Costs and other Capital Costs for Third-Level Institutions not funded by An tÚdarás Um Ard-Oideachas ... ..	150,000	100,000	50,000	—
<b>GROSS TOTAL</b>				
<i>Original</i> £278,106,000				
<i>Supplementary</i> 4,062,000				
<i>Do.</i> 9,700,000 £	291,868,000	290,605,879	1,368,995	106,874
			Surplus of Gross Estimate over Expenditure <u>£1,262,121</u>	
<i>Deduct—</i>	<u>Estimated</u>	<u>Realised</u>		
J.—Appropriations in Aid ... ..				
<i>Original</i> £70,298,000				
<i>Less Supplementary</i> 39,176,000				
	31,122,000	31,200,109		
			Surplus of Appropriations in Aid realised <u>£78,109</u>	
<b>NET TOTAL</b>				
<i>Original</i> £207,808,000				
<i>Supplementary</i> 43,238,000				
<i>Do.</i> 9,700,000 £	260,746,000	259,405,770		
			Total Surplus to be surrendered <u>£1,340,230</u>	

## EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Payment from proceeds of the sale at Carysfort Park... .. £1,750,000

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

- A.2.—Savings resulted mainly from a decline in the number of Post-Doctoral Fellows due to resignations.
- A.4.—The number of students eligible for grants and loans was less than anticipated.
- C.—In addition to the amount expended under this subhead, a sum of £91,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- E.—Expenditure on pensions was less than expected.
- H.—Anticipated expenses did not arise in 1990.
- I.3.—Expenditure on minor capital works was less than anticipated.

## Vote 29

		Estimated	Realised
		£	£
1. Training of Primary Teachers—			
(a) Training College Entrance Examination Fees	... ..	19,000	18,258
(b) Recovery of Loans to Training College Students	... ..	10,000	14,841
2. Receipts from the EC Social Fund	... ..		
	Original	£70,268,000	
	Less Supplementary	39,176,000	3,159,989
3. Miscellaneous	... ..	1,000	7,021
TOTAL	Original	£70,298,000	
	Less Supplementary	39,176,000	£3,200,109

1. (b) The rate of recovery is difficult to estimate as it is related to the employment of loan recipients.  
 3. Accurate estimation of miscellaneous receipts is difficult.

### NOTES

In addition to the amounts issued from the Vote, extra amounts issued from the Vote for increases in Remuneration and Pensions (No. 46) as follows:-

An tÚdarás Um Ard-Oideachas—General (Non-Capital) Grants to Universities and Colleges and Designated Institutions of Higher Education	... ..	216,000
Dublin Dental Hospital—Dental Education Grant	... ..	31,000

Expenditure charged to Subhead A.1. includes an *ex-gratia* payment of £1,700 to a student in compensation for financial loss incurred as a result of erroneous information (S.18/17/86).

Expenditure charged to Subhead A.5. includes an amount of £5,000,000 provided from the Employment and Training Levy.

Expenditure charged to Subhead C includes an amount of £15,000,000 provided from the Employment and Training Levy.

The amount of loans to training college students outstanding at 31st December, 1990 was £95,196 (Subhead J.1.(2)).

### GRANT-IN-AID FUND FOR BUILDING COSTS AND OTHER CAPITAL COSTS FOR THIRD-LEVEL INSTITUTIONS NOT FUNDED BY AN TÚDARÁS UM ARD-OIDEACHAS

	£
Grant-in-Aid, 1990	100,000
Expenditure, 1990	100,000
Balance on 31st December, 1990	Nil

N. Ó LOINGSEACHÁIN,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
 24 Aibreán, 1991.

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

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

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1990

	£	£
Balance at 1st January, 1990 ... .. .		111,520 (Dr.)
Receipts:		
Vote 45 ... .. .	181,601	
Overpayments adjustment ... .. .	<u>4,252</u>	185,853
Payments:		
Colleges of Education for Primary Teachers ...	30,264	
HEA Institutions ... .. .	<u>44,069</u>	<u>74,333</u>
Balance on 31st December, 1990 ... .. .		Nil

N. Ó LOINGSEACHÁIN,  
Accounting Officer.

AN ROINN OIDEACHAIS  
24 Aibreán, 1991.

1	2	3	4	5
K - Debtors				
L - Loans	525,511	525,511	525,511	
M - Other	94,111	94,111	94,111	
N - Other	63,525	63,525	63,525	
O - Other				
P - Other				
Q - Other				
R - Other				
S - Other				
T - Other				
U - Other				
V - Other				
W - Other				
X - Other				
Y - Other				
Z - Other				

## See also Report of the Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st December, 1990, compared with the sum granted, for the salaries and expenses of the Office of the Minister for the Marine, including certain services administered by that Office and for payment of certain grants and sundry grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances ...				
<i>Original</i> ...	£5,674,000			
<i>Less Supplementary</i> ...	<u>147,000</u>	5,527,000	5,408,047	118,953
A.2.—Consultancy Services ...	77,000	74,651	2,349	—
A.3.—Commissions and Special Enquiries	25,000	—	25,000	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> ...	£760,000			
<i>Supplementary</i> ...	<u>201,000</u>	961,000	968,919	—
B.2.—Postal and Telecommunications Services ...				
<i>Original</i> ...	£242,000			
<i>Supplementary</i> ...	<u>89,000</u>	331,000	326,649	4,351
B.3.—Office Machinery and other Office Supplies ...	245,000	235,589	9,411	—
B.4.—Office Premises Expenses ...	205,000	201,781	3,219	—
C.—Coast Life Saving Service — Equipment, Stores and Maintenance ...				
<i>Original</i> ...	£30,000			
<i>Supplementary</i> ...	<u>50,000</u>	80,000	81,307	—
D.—Marine Development ...	900,000	863,181	36,819	—
E.1.—Development of Harbours for Commercial and Fishery purposes including payments under the Fishery Harbour Centres Act, 1968 ...				
<i>Original</i> ...	£5,400,000			
<i>Less Supplementary</i> ...	<u>631,000</u>	4,769,000	4,963,619	—
E.2.—Fishery Harbour Centres Fund—Grant under Fishery Harbour Centres Act, 1968 ...	180,000	180,000	—	—
E.3.—State Harbours ...	1,555,000	1,593,827	—	38,827
F.1.—An Bord Iascaigh Mhara — Administration and Current Development (Grant-in-Aid) ...	4,200,000	4,200,000	—	—
F.2.—An Bord Iascaigh Mhara—Capital Development (Grant-in-Aid) ...	3,750,000	3,750,000	—	—
F.3.—Repayment of Advances ...	1,250,000	1,250,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
G.—Inland Fisheries Development ... ..				
<i>Original</i> ... ..	£6,272,000			
<i>Supplementary</i> ... ..	300,000	6,572,000	6,573,585	—
H.—The Salmon Research Trust (Grant-in-Aid) ... ..	30,000	30,000	—	—
I.—Expenditure in connection with the Acquisition of Fisheries and other property ... ..	1,000	—	1,000	—
J.—Repayments of Compensation for Fish Withdrawals ... ..	6,000	6,115	—	115
K.—Development of Coastal Radio Stations	440,000	448,614	—	8,614
L.1.—Marine Emergency Contingency ... ..				
<i>Original</i> ... ..	£20,000			
<i>Supplementary</i> ... ..	71,000	91,000	90,416	584
L.2.—Pensions and Allowances to Seamen or their Dependants and Medical Expenses of Seamen (No. 19 of 1946) ... ..	50,000	53,426	—	3,426
M.—Subscriptions to International Organisations ... ..				
<i>Original</i> ... ..	£70,000			
<i>Supplementary</i> ... ..	4,000	74,000	74,389	—
N.—Grant to Royal National Lifeboat Institution ... ..	100,000	100,000	—	—
O.—Grant to Commissioners of Irish Lights (Supplement to Light dues) ... ..	2,043,000	2,043,454	—	454
P.— <i>Ex-gratia</i> payments to certain Pensioners of Irish Shipping Ltd. ... ..	60,000	48,770	11,230	—
Q.—Shipping Investment Grants ... ..	1,340,000	1,338,101	1,899	—
R.—Payments for Bulk Carrier ... ..	1,000	—	1,000	—
S.—Grant to Irish Merchant Seamen's Memorial Committee ... ..	1,000	—	1,000	—
T.—Marine Research Institute ... ..				
<i>Original</i> ... ..	£110,000			
<i>Less Supplementary</i> ... ..	30,000	80,000	—	80,000
U.—Interest subsidy for Shipbuilding ... ..	5,000	8,579	—	3,579
V.—Coast Protection ... ..				
<i>Original</i> ... ..	£1,100,000			
<i>Less Supplementary</i> ... ..	70,000	1,030,000	1,049,754	—
W.—Marine Storm Damage Grants ... ..				
<i>Original</i> ... ..	£ Nil			
<i>Supplementary</i> ... ..	3,000,000	3,000,000	2,960,051	39,949
GROSS TOTAL				
<i>Original</i> ... ..	£36,142,000			
<i>Supplementary</i> ... ..	2,837,000	£38,979,000	38,922,824	336,764
				280,588

## Vote 30

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
			Surplus of Gross Estimate over Expenditure <u>£56,176</u>	
<i>Deduct—</i>	<u>Estimated</u>	<u>Realised</u>		
X.—Appropriations in Aid ... ..				
<i>Original</i> ... ..	£4,260,000			
<i>Less Supplementary</i> ... ..	<u>163,000</u>			
	4,097,000	4,159,507		Surplus of Appropriations in Aid realised <u>£62,507</u>
NET TOTAL				
<i>Original</i> ... ..	£31,882,000			
<i>Supplementary</i> ... ..	<u>3,000,000</u>			
	34,882,000	34,763,317		Total Surplus to be surrendered <u>£118,683</u>

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

- A.3.—Anticipated expenditure did not arise in 1990.
- L.2.—The cost of hospitalisation and medical care of a disabled pensioner was greater than expected.
- P.—Anticipated pension increases did not materialise during the year.
- T.—Legislation to establish the Marine Research Institute was not enacted during 1990.
- U.—The excess was due to unexpected increases in interest rates above those on which the estimate was originally computed.
- I, R and S.—These token provisions were not required.

### APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Proceeds of fines and forfeitures in respect of fishery offences ... ..	535,000	92,007
2. Charges at State Harbours ... ..	2,620,000	2,689,050
3. Receipts under the Merchant Shipping and Mercantile Marine Acts	216,000	203,668
4. Receipts from Radio, Telephone and Telegraph traffic ... ..		
<i>Original</i> ... ..	£440,000	
<i>Less Supplementary</i> ... ..	<u>163,000</u>	
	277,000	256,365
5. Receipts under the 1933 Foreshore Act and the 1954 State Property Act ... ..	120,000	117,120
6. Miscellaneous Receipts ... ..	<u>329,000</u>	<u>401,297</u>
<i>Original</i> ... ..	£4,260,000	
<i>Less Supplementary</i> ... ..	<u>163,000</u>	
	<u>£4,097,000</u>	<u>£4,159,507</u>

### RECEIPTS

- The number of cases processed was less than estimated.
- and 4. The unpredictable nature of demand for these services makes accurate estimation difficult.
- Receipts under this heading are variable.
- Surplus due to (a) greater than anticipated air fare refunds and (b) refunds in respect of two insurance claims which came to credit during the year.

Miscellaneous receipts comprise:—

	£
Receipts from the Moy Fishery ... ..	188,653
Refund of air fares from the EC ... ..	70,508
Aquaculture licence fees ... ..	65,164
Receipts in respect of Marine Emergency incidents ... ..	32,771

**Vote 30**

	£
Salmon export licences	13,200
Receipts for dumping at sea	8,655
Refund from Clare County Council for work at Seafield	4,681
Receipts from users of the RV Lough Beltra	4,700
Miscellaneous	<u>12,965</u>
	<u>£401,297</u>

**EXTRA REMUNERATION**

Twenty-seven officers received sums ranging from £402 to £6,986 in respect of overtime. A total of £44,986 was paid to fifty-eight officers.

Twelve officers received allowances ranging from £495 to £1,965 for attendance at certain meetings abroad. A total of £13,781 was paid to thirty-two officers.

*Ex-gratia* payments ranging from £5,697 to £15,324 and totalling £53,000 were made to six Fishery Officers in respect of extra attendance (E.109/15/87).

An *ex-gratia* payment of £2,200 was made to an Assistant Manager in respect of extra attendance (E.60/1/81).

**NOTES**

In addition to the sum issued from the Vote, an extra amount of £89,630 was issued to An Bord Iascaigh Mhara from the Vote for Increases in Remuneration and Pensions (No. 46).

The account includes a sum of £500 in respect of gifts (S.27/32/88).

£61,135 was paid in respect of plaintiffs' legal costs arising from a court action challenging an order made under Section 54 of the Fisheries Act, 1980 (S.27/32/88).

An *ex-gratia* lump sum of £615 was paid to an officer in respect of certain adjudication awards (E.107/6/88).

£60,286, comprising £60,000 compensation in two cases and £286 costs in two cases, was paid in respect of personal injury claims arising out of accidents at work (E.112/110/88; E.112/5/90).

£6,063 was paid in respect of damage caused to a hired compressor (S.30/1/52).

£3,415 was paid in respect of damage arising from two accidents involving state-owned vehicles (S.86/4/77).

£244 was paid in respect of damage to a vehicle on hire to the Department (S.48/2/51).

£91 was paid, *ex-gratia*, to three officers in respect of loss or damage to clothing in the course of official duties (E.109/41/41).

The following amounts were written off:—

£5,711 — Theft of equipment (S.86/4/77).

£136 — Unrecovered overpayments of wages and allowances (D.305/1/63).

£125 — Non refundable conference fee (D.305/1/63).

£120 — Theft of cash (D.305/1/63).

The operations of the Moy Fishery resulted in a surplus of £32,123.

**FIONÁN Ó MUIRCHEARTAIGH,**  
*Accounting Officer.*

ROINN NA MARA,  
30th April, 1991.

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

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

**Vote 30**

**PUBLIC SERVICE EARLY RETIREMENT SCHEME**

**ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1990**

	£
Balance at 1st January, 1990	78,454 (Dr.)
Receipts from Vote 45	<u>132,350</u>
Payments to Department Staff	53,896
	<u>59,951</u>
Balance at 31st December, 1990	£6,065 (Dr.)

**FIONÁN Ó MUIRCHEARTAIGH,**  
*Accounting Officer.*

ROINN NA MARA  
30th April, 1991.

**STATEMENT OF RECEIPTS AND PAYMENTS BY THE DEPARTMENT OF THE MARINE ON THE UNDERMENTIONED  
NON-VOTED SERVICE IN THE YEAR ENDED 31ST DECEMBER, 1990**

Service	Balance at 1st January, 1990	Receipts, 1990	Payments 1990	Balance at 31st Decem- ber, 1990
	£	£	£	£
Marine Works (Ireland) Act, 1902— Maintenance Fund	Nil	3,424(a)	3,424	Nil

(a) Includes a subvention of £2,550 from subhead E.3 (F.53/1/37).

**FIONÁN Ó MUIRCHEARTAIGH,**  
*Accounting Officer.*

ROINN NA MARA,  
30th April, 1991.

**IRISH SAILORS AND SOLDIERS LAND TRUST ACT, 1988**  
**ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1990**

	£
Balance at 1st January, 1990	9,211
Receipts	Nil
Payments	<u>Nil</u>
Balance on 31st December, 1990	£9,211

**FIONÁN Ó MUIRCHEARTAIGH,**  
*Accounting Officer.*

ROINN NA MARA  
30th April, 1991.

**FIONÁN Ó MUIRCHEARTAIGH,**  
*Accounting Officer.*

ROINN NA MARA,  
30th April, 1991.

I have examined the above Account and appended Statement and Accounts in accordance with the provisions of the Exchequer and Audit Departments Act, 1971. I have obtained all the information and explanations that I have required, and I certify, to the best of my knowledge and belief, that the Account and Statement are correct and that the operations of the Public Service in respect of the above Account and Statement are correct and that the operations of the Public Service in respect of the above Account and Statement are correct and that the operations of the Public Service in respect of the above Account and Statement are correct.

CUNTAS ar an tsuim a caitheadh, sa bhliain dar chríoch 31 Nollaig, 1990, i gcomparáid leis an tsuim a deonadh, le haghaidh tuarastail agus costais Roinn na Gaeltachta, maille le deontais le haghaidh tithe agus ildeontais-i-gcabhair.

Seirbhís	Deontas	Caitheachas	Caitheachas i gcomparáid le Deontas	
			Níos lú ná mar a Deonadh	Níos mó ná mar a Deonadh
A.—Tuarastail, Pá agus Liúntais ... ..	£ 1,067,000	£ 1,066,000	£ 1,000	£ —
B.1.—Costais Taistil agus Costais Theaghmhásacha ... ..	243,000	250,272	—	7,272
B.2.—Costais Áitreabh Oifige ... ..	66,000	46,062	19,938	—
C.—Seirbhísí Poist agus Teileachumarsáide	60,000	59,867	133	—
D.—Tithe Gaeltachta—Deontais faoi Achtanna na dTithe (Gaeltacht), 1929 go 1979 ... ..	1,300,000	1,081,607	218,393	—
E.—Scéimeanna Feabhsúcháin sa Ghaeltacht ... ..	1,755,000	1,840,308	—	85,308
F.—Scéimeanna Cultúrtha agus Sóisialta	1,950,000	2,010,499	—	60,499
G.—Oifig Eorpach do Theangacha Neamhfhorleathana ... ..	31,000	31,000	—	—
H.1.—Údarás na Gaeltachta — Caitheachas Reatha (Deontas-i-gCabhair) ... ..	2,250,000	2,250,000	—	—
H.2.—Údarás na Gaeltachta—Deontais do Thionscail (Deontais-i-gCabhair) ...	7,400,000	7,400,000	—	—
H.3.—Údarás na Gaeltachta—Costais Toghcháin ... ..	5,000	207	4,793	—
I.—Íocaíocht le Ciste na Gaeilge (Deontas-i-gCabhair) (a) ... ..	5,668,000	4,120,000	1,548,000	—
AN MÓR IOMLÁN	£ 21,795,000	20,155,822	1,792,257	153,079
			Farasbarr ag an Meastachán Iomlán ar an gCaitheachas £1,639,178	
Baintear de—	Mar a measadh	Mar a fuarthas	Farasbarr sna Leithris-i-gCabhair a fuarthas £12,927	
J.—Leithris-i-gCabhair ... ..	28,000	40,927		
			Farasbarr Iomlán atá le tabhairt suas £1,652,105	
AN GLAN-IOMLÁN	£ 21,767,000	20,114,895		

(a) Ón Chranncur Naisiúnta.

## Vote 31

MINIÚ AR CHÚISEANNA NA DIFRÍOCHTA IDIR AN CAITEACHAS AGUS AN DEONTAS AGUS EOLAÍ EILE

A.—Fuarthas £44,000 breise ó Vóta 46.

B.2.—Bhí na costais seo níos lú ná mar a measadh toisc nach bhfuarthas billí áirithe roimh dheireadh na bliana.

D.—Níor tuilleadh an oiread agus a measadh a thuillfí de na deontais a íoctar faoi Achtanna na dTithe (Gaeiltacht).

E.—Is mar seo a leanas a bhí an caiteachas ar scéimeanna feabhsúcháin sa Ghaeltacht:—

<i>Caitheachas Caipitil</i> —	£	£
Bóithre ... ..	672,767	
Uisce agus séarachas ... ..	10,622	
Muiroibreacha ... ..	317,100	
Forbairt chomharchumann ... ..	174,394	
Hallai agus Coláistí Gaeilge ... ..	242,925	
Cóiríocht saoire ... ..	1,000	
Saoráidí ilghnéitheacha ... ..	160,700	1,579,508
<i>Caitheachas Eile</i> —		
Forbairt chomharchumann ... ..	260,800	260,800
		<u>£ 840,308</u>

Bhí an caiteachas ar bhóithre agus ar shaoaráidí ilghnéitheacha níos airde ná mar a measadh agus an caiteachas ar na scéimeanna eile níos ísle ná mar a measadh.

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

	£
Tuismitheoirí nó caomhnóirí daltaí áirithe arb í an Ghaeilge gnáth-theanga an teaghlaiigh acu ... ..	73,360
Scéim Spreagtha na Gaeilge i dtithe cónaithe nua ... ..	4,000
Lucht iostais a choinníonn foghlaimoírí aitheanta Gaeilge ... ..	1,371,510
Tréimhseacháin Ghaeilge agus nuachtáin le nuacht reatha i nGaeilge ... ..	218,425
Comhaltas Ceoltóirí Éireann ... ..	165,000
Seirbhísí ilghnéitheacha (Seamsa Tire, etc.) ... ..	178,204
	<u>£2010,499</u>

H.1.—Fuarthas £155,500 breise ó Vóta 46 d'Údarás na Gaeiltachta.

H.3.—Bíonn sé deacair na costais seo a mheas go cruinn.

### LEITHRIS-I-GCABHAIR

	Mar a measadh	Mar a fuarthas
	£	£
Fáltais ilghnéitheacha ... ..	28,000	40,927
	<u>£28,000</u>	<u>£40,927</u>

Is iad is mó atá san áireamh le cois aisíoc thuarastal oifigeach ar iasacht ag Bord na Gaeilge ná (i) aisíoc ó Roinn na Mara ar chuid den chaiteachas ar mhuiroibreacha (£4,205) (ii) aisíoc ón Roinn Airgeadais ar 50% de chaiteachas faoin gClár Speisialta do Cheantair Chois Teorainn (ERDF) sa bhliain 1989 (£3,500) (iii) aisíoc deontas (£3,410) faoi scéimeanna na Roinne agus (iv) suimeanna (£582 san iomlán) in orduithe iocáiochta a eisíodh roimh 1 Eanáir 1990 agus a cuireadh ar ceal iad dhiaidh sin tar éis dóibh dul as dáta.

### LUACH SAOTHAIR BHRÉISE

Fuair Oifigeach Feidmiúcháin £350 mar Rúnaí ar Arramara Teoranta don tréimhse go 13 Aibreán, 1990.

## CUNTAS CISTE NA GAEILGE

Fuilleach ar 1 Eanáir, 1990	£
Deontas-i-gCabhair, 1990	15,496
	<u>4,120,000</u>
	4,135,496

Íocaíochtaí le:—

	£
Bord na Gaeilge	1,407,000
Bord na Gaeilge/Glór na nGael	110,000
Bord na Leabhar Gaeilge	222,867
Comhdháil Náisiúnta na Gaeilge	295,000
Gael-Linn	523,000
Conradh na Gaeilge	140,000
An tOireachtas	70,000
An Comhlachas Náisiúnta Drámaíochta	70,000
Taibhdhearc na Gaillimhe	77,537
Cumann na bhFiann	185,000
An Gael Acadamh	20,000
Amharclann Ghaoth Dobhair	9,400
Siamsa Tíre (Amharclann Nua)	600,000
Clann Lir Teo	51,750
Coláiste Thuar Mhic Éadaigh	45,000
Muintir Cronáin	42,250
Oidhreacht Chorca Dhuibhne	40,000
Tionscadal na Gaeilge Tiobrad Árann	40,000
Feachtas Fógraíochta	36,971
Halla Na nDoiri Beaga	35,000
Coiste Gaeilge Chathair na Gaillimhe	25,000
Eagraíocht na Scoileanna Gaeltachta	18,000
Athchóiriú ar Áras Chonradh na Gaeilge i Luimneach	17,500
Amharclann na Mainistreach	10,000
Coláiste Bhréanainn	5,000
Comhar na Muinteoiri Gaeilge	5,000
Áras Teo	4,500
Na Fánaithe	3,500
Cló Iar-Chonnachta Teo	875
Tograí ilghnéitheacha	<u>1,500</u>
MÓR IOMLÁN	<u>4,111,650</u>

Fuilleach ar 31 Nollaig, 1990

£23,846

SÉAN OLDEN,  
Oifigeach Cuntasaiochta.

ROINN NA GAELTACHTA,  
21 Feabhra, 1991.

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

P. L. MAC DOMHNAILL,  
Ard-Reachtair Cuntas agus Ciste.

Vote 32 DEPARTMENT OF AGRICULTURE AND FOOD

See also Report of the Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st December, 1990, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Agriculture and Food, including certain services administered by that Office, and of the Irish Land Commission and for payment of certain grants, subsidies and sundry grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>GENERAL ADMINISTRATION</b>				
A.1.—Salaries, Wages and Allowances ...				
Original	£61,400,000			
Supplementary	1,660,000			
	63,060,000	63,018,584	41,416	
A.2.—Office Machinery and other Office Supplies ...				
Original	£4,486,000			
Less Supplementary	2,865,000			
	1,621,000	1,617,804	3,196	
A.3.—Office Premises Expenses ...				
Original	£1,700,000			
Supplementary	800,000			
	2,500,000	2,319,658	180,342	
A.4.—Travelling and Incidental Expenses				
Original	£5,180,000			
Supplementary	600,000			
	5,780,000	5,441,136	338,864	
A.5.—Postal and Telecommunications Services ...				
Original	£2,500,000			
Supplementary	500,000			
	3,000,000	2,946,513	53,487	—
A.6.—Advertising and Publicity ...	350,000	347,764	2,236	—
A.7.—Consultative Councils, Inquiries and Reports ...	35,000	49,617	—	1,617
A.8.—Consultancy Services ...	50,000	—	50,000	—
<b>EDUCATION, RESEARCH AND ADVISORY SERVICES</b>				
B.1.—National Botanic Gardens ...	754,000	785,220	—	3,220
B.2.—Research and Testing ...	1,800,000	1,748,524	51,476	—
B.3.—Grants to Agricultural Organisations including Grants to Macra na Feirme for Farm Relief Services ...	65,000	65,000	—	—
B.4.—Teagasc—Grant-in-Aid for General Expenses ...	27,548,000	27,548,000	—	—
B.5.—Teagasc—Grant-in-Aid for Capital Purposes ...	52,000	52,000	—	—
<b>LIVESTOCK IMPROVEMENT AND ERADICATION OF DISEASE</b>				
C.1.—Improvement of Livestock ...	360,000	297,128	62,872	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
C.2.—Bovine Tuberculosis and Brucellosis Eradication ... ..				
<i>Original</i> ... ..	£35,585,000			
<i>Supplementary</i> ... ..	<u>11,000,000</u>	46,585,000	46,583,145	1,855
C.3.—General Disease Control and Eradication ... ..				
<i>Original</i> ... ..	£1,070,000			
<i>Supplementary</i> ... ..	<u>3,350,000</u>	4,420,000	4,149,383	270,617
<b>PRODUCTION AND DEVELOPMENT AIDS</b>				
D.1.—Poultry and Eggs ... ..	25,000	37,975	—	12,975
D.2.—Scheme of Assistance for the Expansion of the Cattle Breeding Herd ... ..	1,000	—	1,000	—
D.3.—An Bord Glas — Grant-in-Aid for General Expenses ... ..	500,000	285,626	214,374	—
D.4.—Grant Scheme for Glass House Improvement ... ..	600,000	43,078	556,922	—
D.5.—Development of Organic Farming	350,000	325,142	24,858	—
<b>OTHER SERVICES</b>				
E.—Subsidies on Milk and Dairy Produce	2,000	1,450	550	—
F.1.—Payment under Exchange Rate Guarantee on Loans for Agricultural Purposes ... ..				
<i>Original</i> ... ..	£1,400,000			
<i>Less Supplementary</i> ... ..	<u>400,000</u>	1,000,000	936,145	63,855
F.2.—Interest Subsidy Scheme for Farmers in Severe Financial Difficulty ... ..	1,000	—	1,000	—
G.—Pension Payments, etc., and Winding-up Expenses in respect of the Dairy Disposal Company Limited, the Pigs and Bacon Commission and Bord na gCapall ... ..	100,000	132,279	—	32,279
H.1.—Córas Beostoic agus Feola — Grant-in-Aid for General Expenses ... ..				
<i>Original</i> ... ..	£500,000			
<i>Supplementary</i> ... ..	<u>250,000</u>	750,000	750,000	—
H.2.—Beef Classification Scheme ... ..	50,000	46,552	3,448	—
H.3.—Grant-in-Aid to Racing Board / Bord na gCon for Development of Horse Racing and Greyhound Industries ... ..	3,500,000	3,500,000	—	—
I.1.—International Co-operation ... ..	570,000	460,337	109,663	—
I.2.—Food and Agriculture Organisation—Contributions to Schemes ... ..				
<i>Original</i> ... ..	£1,000			
<i>Supplementary</i> ... ..	<u>60,000</u>	61,000	55,583	5,417

**Vote 32**

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
I.3.—Food Aid Convention under International Wheat Agreement (Grant-in-Aid) Account (Grant-in-Aid) ... ..	360,000	360,000	—	—
I.4.—Payment to World Food Programme (Grant-in-Aid) Account (Grant-in-Aid)	1,000	—	1,000	—
J.—Miscellaneous Services — Token Provisions ... ..				
<i>Original</i> ... ..	£3,000			
<i>Supplementary</i> ... ..	750,000			
	753,000	638,000	115,000	—
<b>LAND COMMISSION SERVICES</b>				
K.1.—Legal Expenses ... ..	9,000	35,566	—	26,566
K.2.—Statutory Contributions to Land Bond Fund ... ..				
<i>Original</i> ... ..	£4,434,000			
<i>Less Supplementary</i> ... ..	470,000			
	3,964,000	3,962,302	1,698	—
K.3.—Deficiency of Income from Untenanted Land ... ..				
<i>Original</i> ... ..	£2,450,000			
<i>Less Supplementary</i> ... ..	1,250,000			
	1,200,000	1,200,000	—	—
K.4.—Life Annuities (Land Act, 1965), Advances, Compensation, Additional Allowances and Auctioneers' Commission ... ..	4,000	2,901	1,099	—
K.5.—Promotion of Long Term Leasing of Land ... ..	1,000	—	1,000	—
K.6.—Gratuities to Ex-Employees ... ..	1,000	—	1,000	—
K.7.—Improvement of Estates, etc. ... ..	80,000	69,289	10,711	—
<b>SCHEMES OPERATED IN IMPLEMENTATION OF EC REGULATIONS AND DIRECTIVES</b>				
L.1.—On Farm Investment ... ..				
<i>Original</i> ... ..	£37,000,000			
<i>Supplementary</i> ... ..	13,530,000			
	50,530,000	50,462,898	67,102	—
L.2.—Life Annuities and Premiums — EC Directive No. 72/160 ... ..	1,000,000	1,002,224	—	2,224
L.3.—Aids to Farmers in certain Less Favoured Areas ... ..				
<i>Original</i> ... ..	£67,000,000			
<i>Supplementary</i> ... ..	9,300,000			
	76,300,000	76,315,908	—	15,908
L.4.—Financing of the Common Agricultural Policy — Expenses in connection with Market Intervention and the Financing of other FEOGA (Guarantee) Section Measures ... ..				
<i>Original</i> ... ..	£40,000,000			
<i>Supplementary</i> ... ..	21,000,000			
	61,000,000	63,638,353	—	2,638,353

## Vote 32

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
L.5.—Market Intervention losses by Deficiency, Accident, etc. ... ..				
<i>Original</i> ... ..	£500,000			
<i>Supplementary</i> ... ..	1,100,000			
	1,600,000	1,635,697	—	35,697
L.6.—Grants for Marketing and Processing	456,000	284,887	171,113	—
L.7.—Special Premium on Exports of Beef to the United Kingdom ... ..	10,000	55,518	—	45,518
L.8.—Aids to Producer Groups ... ..	75,000	37,575	37,425	—
L.9.—Scheme for Cessation of Milk Production ... ..	10,000	6,023	3,977	—
L.10.—Integrated Rural Development Programme ... ..				
<i>Original</i> ... ..	£3,000,000			
<i>Less Supplementary</i> ... ..	2,000,000			
	1,000,000	460,456	539,544	—
L.11.—Set aside of Land ... ..				
<i>Original</i> ... ..	£2,000,000			
<i>Less Supplementary</i> ... ..	1,800,000			
	200,000	181,375	18,625	—
L.12.—Aids to Agricultural Income ... ..	1,000	—	1,000	—
L.13.—Extensification and Conversion of Production ... ..				
<i>Original</i> ... ..	£1,000,000			
<i>Less Supplementary</i> ... ..	1,000,000			
	—	—	—	—
L.14.—Measures to combat and control irregularities ... ..	1,000	—	1,000	—
L.15.—Farming in environmentally sensitive areas ... ..	100,000	—	100,000	—
<b>GROSS TOTAL</b>				
<i>Original</i> ... ..	£310,031,000			
<i>Supplementary</i> ... ..	54,115,000			
	£ 364,146,000	363,892,615	3,108,742	2,855,357
			Surplus of Gross Estimate over Expenditure £253,385	
<i>Deduct—</i>				
M.—Appropriations in Aid ... ..				
<i>Original</i> ... ..	£151,904,000	<u>Estimated</u>	<u>Realised</u>	Surplus of Appropriations in Aid realised £4,242,897
<i>Supplementary</i> ... ..	34,217,000	186,121,000	190,363,897	
<b>NET TOTAL</b>				
<i>Original</i> ... ..	£158,127,000			Total Surplus to be surrendered £4,496,282
<i>Supplementary</i> ... ..	19,898,000	178,025,000	173,528,718	

## Vote 32

### EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Agricultural levies collected under EC regulations and paid to the Exchequer ... .. £9,375,476

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

- A.3.—Energy costs were lower than estimated.
- A.4.—Moneys provided in the Supplementary Estimate for anticipated mileage arrears were no required in 1990 due to late authorisation of the increase. In addition, some court cases which were provided for were not heard and planned replacement of meat inspection equipment was not achieved.
- A.5.—Some anticipated postal charges were not invoiced before year end.
- A.7.—In the early part of the year before An Bord Glas was established as a Statutory Body, overhead costs of £30,371 were made from this Subhead (See D.3).
- A.8.—The employment of consultants to work on the Department's Information Technology Strategy Study was delayed.
- B.1.—Staff costs at the Botanic Gardens were higher than anticipated.
- C.1.—Fewer grants than anticipated were applied for under the Irish Draught Horse Incentive Scheme.
- C.2.—A larger than usual backlog of payments was carried forward to 1991.
- C.3.—The increase under the Supplementary Estimate was mainly for payments to owners of lards with some stock infected with Bovine Spongiform Encephalopathy and Bovine Leukosis. In the event, expenditure on Bovine Leukosis was lower than anticipated resulting in savings in 1990.
- D.1.—Expenditure higher than anticipated due to an outbreak of Newcastle Disease in September/October, 1990.
- D.3.—An Bord Glas was not established until March 1990, so payments were made for only part of the year. In addition, staff recruitment did not get underway until the last quarter of the year (See A.7).
- D.4.—Applications for grant aid under the Glasshouse Improvement Scheme were lower than expected.
- D.5.—Savings were mainly due to the late submission of certified accounts by the Irish Organic Farmers and Growers Association.
- F.1.—Savings due to exchange rate fluctuations.
- G.—Expenditure higher than anticipated due to the settlement of an outstanding redundancy claim for the former Chief Executive of the Pigs and Bacon Commission.
- H.2.—The cost for the supply of labels was lower than estimated.
- I.1.—Agricultural Overseas Unit of DEVCO was not set up until August, 1990 which was later than anticipated.
- I.2.—Anticipated claims from the Food and Agriculture Organisation of the United Nations (FAO) did not materialise before the year end.
- J.—The increase under the Supplementary Estimate was required for grant aid under the Flood Damage Relief Scheme. In the event not all of the money was spent as claims were not as high as anticipated.
- K.1.—A number of long standing court cases were concluded, resulting in a greater number of claims for costs, etc., than was anticipated.
- K.4.—The reduction in the number of annuitants was greater than anticipated.
- K.7.—Expenditure on this subhead was lower than anticipated due to the winding-down or termination of various Land Commission Schemes.
- L.4.—Interest payments on FEOGA Guarantee Borrowings were higher than anticipated due to a higher level of Guarantee expenditure and a general increase in world interest rates.
- L.6.—No requests for grants for modernising Egg Packing Centres were received in 1990. In addition, some claims for grant aid for livestock marts were held up, with consequent savings pending clarification of certain aspects.
- L.7.—Excess matched by corresponding surplus in receipts under M24.

- L.8.—Claims for aid from producer groups were lower than expected due to delayed submission of audited accounts.
- L.9.—Claims under the Milk Cessation Scheme were lower than anticipated.
- L.10.—Clearance to proceed with the Operational Programme for Rural Development was delayed until December, 1990.
- L.11.—Difficulties with a number of claims caused delays with consequent savings.
- L.15.—The establishment of this Scheme was delayed until 1991 so no payments were made.

## APPROPRIATIONS IN AID

	Corresponding Debit Subhead	Estimated £	Realised £
1. Recoupment of salaries, etc., of officers on loan to outside bodies	A.1	515,000	329,699
2. Recoupment by EC of certain travelling expenses	A.4	850,000	726,121
3. Receipts from sales of plants, etc., at National Botanic Gardens	B.1	19,000	19,650
4. Receipts from sales of vaccines, livestock, farm produce, etc., at Veterinary Research Laboratory and farm at Abbotstown; recoupment of quarantine expenses at Spike Island	B.2 & C.3	424,000	411,106
5. Receipts from seed testing fees, certification fees, licensing fees, pesticide registration fees, etc., and receipts from Backweston Farm	B.2	1,059,000	1,111,011
6. Receipts from EC relating to agricultural, educational and advisory facilities under Western Package	B.4	5,000	—
7. Receipts from licences and from sale and leasing of livestock, etc.	C.1	130,000	165,229
8. Receipts from farmer contributions towards the cost of eradicating Bovine Disease			
<i>Original</i>		£24,000,000	
<i>Supplementary</i>	C.2	2,000,000	26,993,098
9. Receipts from fees in respect of poultry hatchery licences, etc.	D.1	42,000	31,780
10. Repayment of advances under Grain Storage (Loans) Act, 1951, etc.		8,000	9,443
11. Receipts from the resale of land purchased under the Farmers Retirement Scheme	K.4	300,000	719,630
12. Fees and costs recovered	K.1	1,000	—
13. Surplus income of Rent and Interest Accounts	K.3	25,000	121,613
14. Excess Annuities, etc.			
<i>Original</i>		£1,500,000	
<i>Supplementary</i>		550,000	
15. Contributions towards improvements expenditure	K.7	2,050,000	2,623,650
16. Interest on bank deposits held by the Land Commission in connection with its operations		22,000	—
17. Receipts from EC for On Farm Investment		125,000	137,696
<i>Original</i>		£26,000,000	
<i>Supplementary</i>	L.1	9,200,000	35,200,000
18. Receipts from farm visits by staff in connection with On Farm Investment			
<i>Original</i>		£112,000	
<i>Supplementary</i>	L.1	450,000	562,000
19. Receipts from EC under the Farmers Retirement Scheme	L.2	5,000	—





## Vote 32

£430,000 to officers in Teagasc arising from award to Principals, Assistant Principals and analogous grades (Subhead B.4. (E.107/6/88 of 13/12/90)).

£4,030 to Teagasc farm staff at Athenry in relation to an out of court settlement of a dispute involving the supply of subsidised pasteurised milk (Subhead B.4. (S.90/6/89 of 30/4/90)).

£200 to thirteen staff members for medical treatment undergone (Subhead A.4. (E.109/83/67 of 31/1/89)).

£37 to two staff members for damage to personal property in the course of official duties (Subhead A.4. (E.109/83/67 of 31/1/89)).

£1.3m to a cattle exporting firm in relation to settlement of a court case (Subhead L.5. (S.11/4/77 of 1/6/90)).

£329,095 to Land Commission Inspectors in relation to settlement of a court case on their return from Farm Tax Office (Subhead A.1. (S.90/8/76 of 5/12/90)).

£25,954 balance of damages plus legal costs arising from a road traffic accident in 1987 (Subhead A.4. (S.90/45/85 of 27/3/90)).

£15,001 by way of settlement of a court case arising from the division, by the Land Commission, of an area of commonage on the Lord Meath Estate (Subhead A.4. (S.90/45/85 of 7/2/90)).

£9,897 by way of out of court settlement of a compensation claim arising from drainage/flooding problems at a house built by the Land Commission at the Leather Products Ltd. Estate (Subhead K.1. (D.305/1/86 of 25/7/90 and 6/9/90)).

£1,064 interest and legal costs arising from an error in the calculation of an annuity redemption fee for an area of Land Commission land (Subhead K.1. (D.305/1/86)).

£4,500 to a livestock breeding firm in relation to settlement of a Court Case (Subhead A.4. (S.90/45/85)).

£2,736 legal expenses to a staff member (Subhead A.4. (E.122/1/89 of 22/2/89)).

£6,810 legal costs following a court case settled in 1988 (Subhead A.4. (S.90/45/85 of 9/5/90)).

£498 legal costs following a court case (Subhead A.4. (Department of Finance Sanction 22/11/88)).

£253 legal costs following a delay in payment of grants in respect of Ewe Premium and Sheep Headage (Subhead A.4. (S.90/5/76)).

£56,918 in settlement of a redundancy claim by a former staff member of the Pigs and Bacon Commission (Subhead G.1. (S.90/4/82 of 25/6/90)).

£7,900 in settlement of a claim following an accident with a Department owned animal (Subhead A.4. (S.90/45/85 of 22/1/90)).

£2,148 to Veterinary Surgeons to cover loss of earnings, etc., while attending court cases (4 instances) (Subhead C.2. (S.90/13/59 of 23/3/90, 23/5/90 and 11/9/90)).

£3,382 to a herd owner in settlement of three compensation claims under the Johnes Disease Order 1955 (Subhead C.3. (S.90/8/26 of 13/11/90, 14/8/90 and 13/3/90)).

£20 to a Veterinary Surgeon attending to an animal injured while having its ear punched (Subhead A.4. (S.90/18/69 of 25/10/88)).

£300 compensation to a stockowner following the loss of an animal suspected of having Bovine Spongiform Encephalopathy (Subhead C.3. (S.90/18/69 of 23/3/90)).

£225 compensation to a stockowner for the loss of an animal which was injured by equipment owned by the Department (Subhead C.2. (S.90/13/59 of 7/8/90)).

£200 compensation to a stockowner for slaughter of four goats infected with Brucellosis (Subhead C.2. (S.90/13/59 of 7/8/90)).

£1,064 was paid to two suppliers in connection with the decontamination exercise carried out following an outbreak of Avian Influenza in 1989 (Subhead C.3. (S.90/16/56 of 13/12/90)).

£500,209 was paid to a poultry firm in compensation for birds slaughtered, eggs and meal destroyed, etc., following an outbreak of Newcastle Disease in 1990 (Subhead C.3. (S.90/16/56 of 13/12/90)).

£20,466 was paid to various suppliers in connection with the decontamination exercise carried out following the outbreak of Newcastle Disease in 1990 (Subhead C.3. (S.90/16/56 of 13/12/90)).

£15,724 was paid to thirty-seven herd owners under the Bovine Tuberculosis and Brucellosis Eradication Scheme (Subhead C.2. (S.90/11/67 of 2/2/78)).

Land Bonds were redeemed on 3rd April, 1989 by the Minister for Finance in accordance with the terms of Section 7(4) of the Land Bond Act, 1934 as amended, by Section 26 of the Finance Act, 1957.

Payments under Subhead K.2. — Statutory Contributions to the Land Bond Fund — were made up to the 31st May, 1990 and have since ceased in accordance with Department of Finance sanction of 24/9/90.

In addition to the amounts granted extra amounts were issued from the Vote for Increases in Remuneration and Pensions (No. 46) as follows:-

	£
Subhead A.1. — Salaries, Wages and Allowances ... ..	2,031,000
Teagasc ... ..	1,713,500
Coras Beostoic agus Feola ... ..	37,353

The following sums were written off:

Reference	Amount	
D.305/1/86	£7,203	Arrears of annuities and loss on sale of Land Commission land
D.305/1/86	£9,315	Arrears of annuities and loss on sale of Land Commission land
D.305/1/86	£1,995	Arrears of rent due on Land Commission land
D.305/1/86	£2,510	Accrued interest on 5.618 hectares of land on Hurson Estate
D.305/1/86	£4,504	Arrears of annuities and loss on sale of Land Commission land at the Dillion Mahon Estate.

M. DOWLING,  
*Accounting Officer.*

DEPARTMENT OF AGRICULTURE AND FOOD  
30th April, 1991.

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

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

STATEMENT OF LOAN SECURITIES AND AMOUNTS REPAYABLE TO THE DEPARTMENT UNDER AGREEMENTS, ETC., ON 31ST DECEMBER, 1990

(Capital Amounts only)

	£
Advances under the Grain Storage (Loans) Act, 1951 ... ..	14,410
Sundry purchases of bulls under special scheme for congested districts	<u>1,454</u>
	<u>£15,864</u>

WORLD FOOD PROGRAMME (GRANT-IN-AID) ACCOUNT

Account of the Receipts and Payments in the Year ended 31st December, 1990

	£
Balance on 1st January, 1990 ... ..	1,418
Grant-in-Aid (Subhead I.4.) ... ..	<u>Nil</u>
	1,418
Contribution to World Food Programme ... ..	<u>Nil</u>
Balance on 31st December, 1990 ... ..	<u>£1,418</u>

FOOD AID CONVENTION UNDER INTERNATIONAL WHEAT AGREEMENT (GRANT-IN-AID) ACCOUNT

Account of the Receipts and Payments in the Year ended 31st December, 1990

	£
Balance on 1st January, 1990 ... ..	536,685
Grant-in-Aid (Subhead I.3.) ... ..	360,000
Other Receipts ... ..	<u>Nil</u>
	896,685
Expenditure ... ..	<u>820,292</u>
Balance on 31st December, 1990 ... ..	<u>£ 76,393</u>

**Vote 32**

**PUBLIC SERVICE EARLY RETIREMENT SCHEME**

Account of the Receipts and Payments in the year ended 31st December, 1990

	£	£
Balance on 1st January, 1990		1,852,121 (Dr.)
Receipts from Vote 45		2,238,249
Receipts from Department of Labour under the Redundancy Payments Act		<u>20,217</u>
		£406,415
<b>Payments:</b>		
Departmental Staff	1,275	
Teagasc	<u>548,107</u>	549,312
Balance on 31st December, 1990		<u>£142,917 (Dr.)</u>

**M. DOWLING,**  
*Accounting Officer.*

**DEPARTMENT OF AGRICULTURE AND FOOD,**  
30th April, 1991.

I have examined the above Account and the appended Statement and Accounts in accordance with the provisions of the Expenditure and Audit Regulations, No. 1951. I have obtained all the information and explanations that I have required for the purpose of my audit, and in the course of my audit I have requested the necessary information and explanations from the Accounting Officer and the Accounting Officer's Representative in my Report.

The Account and Statement and Accounts are correct in all material respects and I have no objection to their being included in the Report of the Accounting Officer.

Myself, *M. Dowling*, Accounting Officer.

STATEMENT OF FINANCIAL POSITION AND ACCOUNTS RELATING TO THE DEPARTMENT OF AGRICULTURE AND FOOD FOR THE YEAR ENDED 31st DECEMBER, 1990

(Capital Accounts only)	
Balance on 1st January, 1990	£1,852,121
Receipts from Vote 45	2,238,249
Receipts from Department of Labour under the Redundancy Payments Act	20,217
Balance on 31st December, 1990	<u>£1,429,117</u>

Account of the Receipts and Payments in the Year ended 31st December, 1990

Balance on 1st January, 1990	£1,852,121
Receipts from Vote 45	2,238,249
Receipts from Department of Labour under the Redundancy Payments Act	20,217
Balance on 31st December, 1990	<u>£1,429,117</u>

Balance on 1st January, 1990

Receipts from Vote 45

Receipts from Department of Labour under the Redundancy Payments Act

Balance on 31st December, 1990

Balance on 1st January, 1990

Receipts from Vote 45

Receipts from Department of Labour under the Redundancy Payments Act

Balance on 31st December, 1990

ACCOUNT of the sum expended, in the year ended 31st December, 1990, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Labour, including certain services administered by that Office and for payment of certain grants and grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances ...	5,225,000	4,908,897	316,103	—
A.2.—Superannuation and Pensions for Members of the Labour Court... ..	139,000	84,846	54,154	—
A.3.—Consultancy Services ... ..	20,000	7,172	12,828	—
B.1.—Travelling and Incidental Expenses	780,000	612,785	167,215	—
B.2.—Office Machinery and other Office Supplies ... ..	350,000	340,310	9,690	—
B.3.—Office Premises Expenses ... ..	120,000	96,618	23,382	—
C.—Postal and Telecommunications Services	405,000	393,143	11,857	—
D.—Advertising and Publicity ... ..	50,000	49,166	834	—
E.—Commissions and Special Inquiries ...	20,000	8,375	11,625	—
F.—Subscriptions to International Organisations ... ..	255,000	228,349	26,651	—
G.—Research, including Manpower Surveys	78,000	77,278	722	—
H.—National Industrial Safety Organisation	29,000	29,000	—	—
I.—DÍON—Committee on Welfare Services Abroad—Grants for Emigrant Advisory Services ... ..	500,000	500,000	—	—
J.—Irish Management Institute—Grant for Training ... ..	350,000	350,000	—	—
K.—Grants for Trade Union Education and Advisory Services ... ..	701,000	701,000	—	—
L.—Trade Union Amalgamations ... ..	1,373,000	709,548	663,452	—
M.—College of Industrial Relations—General Expenses (Grant-in-Aid) ... ..	45,000	45,000	—	—
N.—Employment Equality Agency ... ..	367,000	367,000	—	—
O.—National Authority for Occupational Safety and Health ... ..	2,626,000	2,339,116	286,884	—
TRAINING AND EMPLOYMENT				
(i) FORAS ÁISEANNA SAOTHAIR (FÁS)				
P.1.—Administration (Grant-in-Aid) ... ..	11,000,000	11,000,000	—	—

## Vote 33

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
P.2.—Grant for Training ... ..	35,755,000	35,755,000	—	—
P.3.—Capital Expenditure (Grant-in-Aid)	3,470,000	3,470,000	—	—
P.4.—Grant for the Social Employment Scheme ... ..	50,285,000	50,285,000	—	—
P.5.—Grant for the Employment Incentive Scheme ... ..	2,464,000	2,464,000	—	—
P.6.—Grant for Teamwork ... ..	4,600,000	4,600,000	—	—
P.7.—Grant for Enterprise Scheme ... ..	1,870,000	1,870,000	—	—
P.8.—Grant for Community Enterprise Programme and Graduate Placement Programmes ... ..	1,203,000	1,203,000	—	—
P.9.—Grant for certain capital costs under the Community Youth Training Programme (a) ... ..	500,000	500,000	—	—
(ii) CERT				
Q.1.—Council for Education, Recruitment and Training for the Hotel, Catering and Tourism Industries (CERT Ltd) — Grant for Training ... ..	3,200,000	3,200,000	—	—
Q.2.—Grant for Capital Expenditure ... ..	1,730,000	500,000	1,230,000	—
<b>GROSS TOTAL</b>	<b>£ 129,510,000</b>	<b>126,694,603</b>	<b>2,815,397</b>	<b>—</b>
			Surplus of Gross Estimate over Expenditure <b>£2,815,397</b>	
<i>Deduct—</i>	<u>Estimated</u>	<u>Realised</u>	Surplus of Appropriations in Aid realised <b>£159,632</b>	
R.—Appropriations in Aid ... ..	743,000	902,632	Total Surplus to be surrendered <b>£2,975,029</b>	
<b>NET TOTAL</b>	<b>£ 128,767,000</b>	<b>125,791,971</b>		

(a) Funded by the National Lottery.

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

- A.1.—The savings arose from the delay in establishing the Labour Relations Commission until 1991 and the non-filling of a number of staff vacancies.
- A.2.—Payment of pensions and lump sums provided for did not arise.
- A.3.—Consultancy services did not have to be engaged to the extent provided for.
- B.1.—Expenditure under home travel, incidental expenses and the EC Presidency did not arise to the extent provided for.
- B.3.—All major work on the Department's offices was cancelled due to the termination of the lease.
- E.—It is difficult to estimate expenditure under this subhead.

F.—The saving arose due to a more favourable currency exchange rate. In addition a contribution provided for did not materialise in 1990.

L.—The amount of claims which reached the payment stage was less than anticipated.

O.—The saving was due to delays in filling posts in the Authority and the provision of new premises and related equipment for the Authority.

Q.2.—The saving was due to delays in the commencement of work on CERT's new integrated headquarters and training centre in Amiens Street.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from the Redundancy Fund under Section 56 of the Redundancy Payments Act, 1967 (Appeals Tribunal).	90,000	49,510
2. Recoupment of salaries, etc. of officers on secondment ... ..	36,000	29,753
3. Recoupment of certain travelling and subsistence expenses from the EC	55,000	106,653
4. Receipts from Work Permit fees ... ..	200,000	300,819
5. Miscellaneous ... ..	<u>362,000</u>	<u>415,897</u>
	<u>£743,000</u>	<u>£902,632</u>

1. The Redundancy Payments Acts make provision for the recoupment from the Redundancy Fund of the cost of the Employment Appeals Tribunal and its Secretariat in servicing redundancy appeals. Recoupments were less than anticipated.

2. Recoveries were less than anticipated.

3. The extent of EC travel recoupment was greater than anticipated due to Ireland's EC presidency.

4. More applications than expected were received.

5. CERT's agreed contribution to the Department was more than anticipated.

## EXTRA REMUNERATION

One hundred and forty-two officers were paid a total of £120,869 in overtime. Of these, seventy-three earned amounts in excess of £400, ranging from £406 to £4,503.

Fifty-two officers were paid a total of £21,616 for attendance at certain meetings abroad. Of these, twenty-one officers received amounts in excess of £400, ranging from £412 to £2,049.

Thirty Clerical Assistants received a total of £12,427 for operating word processors. Ten Clerical Officers received allowances totalling £6,700 as General Inspectors. Six Higher Executive Officers received a total of £7,774 as Industrial Relations Officers. Two Higher Executive Officers received a total of £4,169 as Equality Officers. One Industrial Inspector, one Higher Executive Officer, one Executive Officer, a personal assistant to the Minister and a Clerical Assistant received £10,304 for performing higher duties. One Assistant Principal received £1,949 as head of the Equality Service of the Labour Court. One messenger received a total of £1,064 for operating franking machines.

*Ex-gratia* lump sums totalling £1,845 were paid to three officers in respect of certain outstanding adjudication awards. Amounts paid varied from £570 to £660 (E.157/14/86)

## NOTES

1. *Ex-gratia* payments of £106 and £120 were made to two officers in respect of loss of or damage to clothing or personal effects in the course of official duties (E.109/41/41).
2. The Account includes expenditure of £423 on gifts given by the Minister to visiting dignitaries. (Department of Finance sanction S.118/5/66, 7/6/90 and 25/5/90).
3. The Department of Labour disposed of obsolete computer equipment with an historic cost of £161,850 (D/Finance sanction 25/9/90).

### Vote 33

4. A Company with which the Department had a computer maintenance contract went into receivership on 19th February, 1990. The Department is owed £5,407 in respect of the portion of the contract from the date the receiver was appointed to its expiry on 30th October, 1990. A claim has been lodged with the receiver for this amount.
5. In addition to the grants and grants-in-aid from the Vote the following bodies under the aegis of the Department of Labour received European Social Fund aid in 1990 as shown below:—

	£
FÁS ... ..	34,164,000
CERT ... ..	2,340,000
Irish Management Institute ... ..	218,500

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

Commission or Special Inquiry	Expenditure			
	Subheads		Total for year ended 31st December, 1990	Total to 31st December, 1990
	E.	A.1.		
	£	£	£	£
Dion — Committee on Welfare Services Abroad	8,375	4,484	12,859	104,600
	£	£	£	£
	8,375	4,484	12,859	104,600

KEVIN BONNER,  
*Accounting Officer.*

DEPARTMENT OF LABOUR,  
25th April, 1991.

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

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

#### EMPLOYMENT AND TRAINING LEVY

#### STATEMENT OF PAYMENTS MADE IN ACCORDANCE WITH SECTION 25(1) OF THE LABOUR SERVICES ACT, 1987

	Total for year ended 31st December, 1990 £	Total to 31st December, 1990 £
Received by the Minister for Labour ... ..	125,042,379	829,576,635
Paid by the Minister for Labour into the Exchequer ... ..	125,042,379	829,576,635

KEVIN BONNER,  
*Accounting Officer.*

DEPARTMENT OF LABOUR,  
25th April, 1991.



## See also Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1990, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Industry and Commerce, including certain services administered by that Office, and for payment of certain loans, subsidies, grants and grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances ...	8,220,000	8,133,859	86,141	—
A.2.—Consultancy Services ... ..	608,000	250,224	357,776	—
B.1.—Travelling and Incidental Expenses	1,576,000	1,438,409	137,591	—
B.2.—Office Machinery and other Office Supplies ... ..				
<i>Original</i> ... ..	£1,074,000			
<i>Supplementary</i> ... ..	<u>420,000</u>			
	1,494,000	1,488,386	5,614	—
B.3.—Office Premises Expenses ... ..	365,000	445,551	—	10,551
C.1.—Postal and Telecommunications Services ... ..	370,000	441,515	—	71,515
C.2.—Advertising and Publicity ... ..	90,000	82,917	7,083	—
D.—Subscriptions to International Organisations, etc. ... ..	3,196,000	3,095,685	100,315	—
E.1.—Shannon Free Airport Development Company Limited — Administration and General Expenses (Industrial Development) (Grant-in-Aid) ... ..	1,800,000	1,800,000	—	—
E.2.—Shannon Free Airport Development Company Limited — Grants to Industry (Grant-in-Aid) ... ..				
<i>Original</i> ... ..	£6,812,000			
<i>Less Supplementary</i> ... ..	<u>2,200,000</u>			
	4,612,000	3,736,500	875,500	—
F.—Currency Exchange Loss on certain Industrial Credit Corporation plc Foreign Borrowing for Industrial Development				
<i>Original</i> ... ..	£7,900,000			
<i>Less Supplementary</i> ... ..	<u>419,000</u>			
	7,481,000	6,583,847	897,153	—
G.1.—C�oras Tr�acht�ala — Administration and General Expenses (Grant-in-Aid)	24,637,000	24,637,000	—	—
G.2.—C�oras Tr�acht�ala — Market Entry and Development Scheme (Grant-in-Aid)	520,000	414,459	105,541	—
H.1.—EOLAS — Administration and General Expenses (Grant-in-Aid) ...	10,800,000	10,800,000	—	—
H.2.—EOLAS — Capital Expenditure (Grant-in-Aid) ... ..	2,700,000	2,700,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
I.—Kilkenny Design Workshops, Ltd.— Administration and General Expenses (Grant-in-Aid) ... ..	1,000	—	1,000	—
J.1.—Industrial Development Authority — Administration and General Expenses (Grant-in-Aid) ... ..	15,600,000	15,600,000	—	—
J.2.—Industrial Development Authority — Grants to Industry (Grant-in-Aid) <i>Original</i> £107,850,000 <i>Supplementary</i> <u>2,200,000</u>	110,050,000	110,050,000	—	—
J.3.—Industrial Development Authority — Building Operations (Grant-in-Aid)	11,500,000	11,500,000	—	—
K.—Irish Productivity Centre — Administration and General Expenses (Grant-in-Aid) ... ..	600,000	600,000	—	—
L.—Irish Goods Council — Administration and General Expenses (Grant-in-Aid)	1,800,000	1,789,000	11,000	—
M.—National Development Corporation Limited — Administration and General Expenses (Grant-in-Aid) ... ..	300,000	300,000	—	—
N.1.—National Microelectronics Research Centre — Administration and General Expenses (Grant-in-Aid) ... ..	400,000	400,000	—	—
N.2.—National Microelectronics Research Centre — Capital Expenditure (Grant- in-Aid) ... ..	400,000	400,000	—	—
O.1.—Export Guarantee Arrangements under the Insurance Act, 1953 (as amended)	2,274,000	2,274,057	—	57
O.2.—Credit Financing of certain Capital Goods Exports ... ..	125,000	169,027	—	44,027
P.—Commissions, Committees and Special Inquiries ... ..	45,000	2,748	42,252	—
Q.—Miscellaneous Payments ... ..	143,000	143,515	—	515
R.—Science and Technology Development Programme ... ..	15,350,000	13,678,922	1,671,078	—
<b>GROSS TOTAL</b> <i>Original</i> £227,056,000 <i>Supplementary</i> <u>1,000</u> £	227,057,000	222,955,621	4,298,044	196,665
	<u>Estimated</u>	<u>Realised</u>	Surplus of Gross Estimate over Expenditure <u>£4,101,379</u>	
<i>Deduct—</i> S.—Appropriations in Aid ... ..	8,036,000	8,310,205	Surplus of Appropriations in Aid realised <u>£274,205</u>	
<b>NET TOTAL</b> <i>Original</i> £219,020,000 <i>Supplementary</i> <u>1,000</u> £	219,021,000	214,645,416	Total Surplus to be surrendered <u>£4,375,584</u>	

## Vote 34

### EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	£
Fees (stamps) collected at Companies Registration Office	2,967,992
Refund of contribution by the International Natural Rubber Organisation	238,408

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

- A.2.—A saving arose due to a number of consultancy assignments not being completed within the year and assignments not being commissioned to the extent anticipated.
- B.1.—The cost of state entertainment during Ireland's Presidency of the EC was less than estimated.
- B.3.—Excess was due primarily to expenditure incurred in the relocation of one of the Department's out-offices.
- C.1.—Excess was due to increased international telecommunications during Ireland's Presidency of the EC.
- C.2.—Saving was due primarily to the late submission of an account.
- E.2.—Saving was due mainly to the rescheduling of drawdowns on a major project.
- F.—This subhead is subject to currency exchange rate fluctuations and is difficult to estimate.
- G.2.—The withdrawal from the scheme of a company for which provision had been made in the estimate gave rise to most of the saving.
- I.—The provision was not required.
- O.2.—An increase in commercial interest rates over the Concensus Rate resulted in greater participation in the scheme, giving rise to an excess.
- P.—Expenditure by the Sectoral Development Committee was not as high as anticipated and it was possible to continue to meet consultancy costs from the Employment Guarantee Fund.
- R.—Due to a delay in initiating certain programmes, expenditure did not go ahead as profiled.

### APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Contributions and fees payable under the Weights and Measures Acts, 1878 to 1961	218,000	95,286
2. Repayment of travel costs of certain journeys to EC	560,000	441,541
3. Export Guarantee Premiums and Fees under the Insurance Act, 1953 (as amended)	2,100,000	1,948,534
4. Receipts under the Trade Marks Act, 1963 and Patents Act, 1964	3,850,000	3,895,728
5. Companies Registration Office	210,000	293,375
6. Fees for casual trading licences	85,000	77,158
7. Receipts from IDA in respect of repayable grants for industrial housing*	185,000	185,405
8. Fees under Market Entry and Development Scheme	700,000	383,380
9. Miscellaneous	128,000	989,798
TOTAL	<u>£8,036,000</u>	<u>£3,310,205</u>

\* Capital service receipt.

- Deficit was due to anticipated recoupment from the Department of Justice of the operating expenses of the Office of Weights and Measures not taking place in the year.
- Attendances at EC meetings were fewer than anticipated.
- Shortfall was due to compensation to ICI for remuneration in respect of administration costs incurred by them in 1987 and 1988.

5. Surplus was due to an increase in demand for Companies Registration Office services as a result of the advancement of the computerisation programme.
6. Shortfall was due to a fall in the number of applications for the more expensive category of Casual Trading Licences.
8. Companies participating in the scheme did not realise the level of sales expected.
9. Surplus was due primarily to income from fees charged to insurance companies being greater than the amount included in the estimate.

EXTRA REMUNERATION

A total of two hundred and fifty-five officers were paid overtime. One hundred and twenty-eight officers received sums varying from £419 to £5,290. The total amount of overtime paid was £213,195 (of which £20,000 was recouped from Vote 35).

A total of one hundred and thirty-two officers received allowances in respect of duties as chairmen or delegates at meetings abroad (mainly EC). Fifty-two officers received sums varying from £401 to £2,832. The total amount paid was £73,416.

NOTES

In addition to the grants-in-aid issued from the Vote, an amount of £47,767 was issued from the Vote for Increases in Remuneration and Pensions (No. 46) for Shannon Free Airport Development Company Limited.

*Ex-gratia* payments totalling £131 were made to three officers in respect of personal property lost or damaged while on official duty (E.109/41/41).

Amounts of £20 and £38 stolen from the Office of the Registrar of Friendly Societies were written off under delegated sanction (S.414/2/82).

The Account includes expenditure of £77,385 in respect of salaries of staff on loan without repayment to certain European Institutions.

A total of £6,432, including £1,279 in legal fees was paid on the advice of the Chief State Solicitor, in an out of court settlement in respect of damages in a case brought against the Department (E.122/7/90).

Two Amstrad PC's and 3 X. 25 cards, which were surplus to the requirements of the Department of Finance, were transferred without payment to the Department of Industry and Commerce.

The account includes a sum of £2,692 spent on the purchase of gifts for official presentation (DFS. 16/3/90, 23/3/90, 24/4/90, 23/5/90, 25/5/90 and 25/7/90).

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS, COMMITTEES AND SPECIAL INQUIRIES ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1990.

COMMISSION, COMMITTEE OR SPECIAL INQUIRY YEAR OF APPOINTMENT	TOTAL EXPENDITURE TO 31ST DECEMBER, 1990	
	VOTED	EMPLOYMENT GUARANTEE FUND
SECTORAL DEVELOPMENT COMMITTEE ... ..	£ 234,689	£ 576,523
TOTAL	£811,212	

Responsibility for the Sectoral Development Committee was transferred from the Department of the Taoiseach, in April, 1989. Payments from 1981 to 1989 by the Department of the Taoiseach totalled £730,280 of which £231,941 was voted.

SEAN DORGAN,  
*Accounting Officer.*

DEPARTMENT OF INDUSTRY AND COMMERCE,  
29th April, 1991.

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

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

**Vote 34**

**PUBLIC SERVICE EARLY RETIREMENT SCHEME**

**ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1990**

Balance at 1st January, 1990	£ 4,375
Receipts from Vote 45	8,711
	<u>13,086</u>
Payments in respect of Departmental Staff	13,086
Balance at 31st December, 1990	<u>Nil</u>

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

Balance on 1st January, 1990	£ Nil
Receipts from the Employment Guarantee Fund	49,967
	<u>49,967</u>
Payments on behalf of Sectoral Development Committee	49,936
Balance on 31st December, 1990	£ 31

**SEAN DORGAN,**  
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,  
29th April, 1991.

TOTAL EXPENDITURE IN RESPECT OF COMMISSION, COMMITTEE AND SPECIAL INQUIRY ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31st DECEMBER, 1990.

Year of Appointment	Commission, Committee or Special Inquiry	Total Expenditure to 31st December 1990
1989-90	Sectoral Development Committee	£11,215
1988-89	Sectoral Development Committee	£11,215
1987-88	Sectoral Development Committee	£11,215
1986-87	Sectoral Development Committee	£11,215
1985-86	Sectoral Development Committee	£11,215
1984-85	Sectoral Development Committee	£11,215
1983-84	Sectoral Development Committee	£11,215
1982-83	Sectoral Development Committee	£11,215
1981-82	Sectoral Development Committee	£11,215
1980-81	Sectoral Development Committee	£11,215
1979-80	Sectoral Development Committee	£11,215
1978-79	Sectoral Development Committee	£11,215
1977-78	Sectoral Development Committee	£11,215
1976-77	Sectoral Development Committee	£11,215
1975-76	Sectoral Development Committee	£11,215
1974-75	Sectoral Development Committee	£11,215
1973-74	Sectoral Development Committee	£11,215
1972-73	Sectoral Development Committee	£11,215
1971-72	Sectoral Development Committee	£11,215
1970-71	Sectoral Development Committee	£11,215
1969-70	Sectoral Development Committee	£11,215
1968-69	Sectoral Development Committee	£11,215
1967-68	Sectoral Development Committee	£11,215
1966-67	Sectoral Development Committee	£11,215
1965-66	Sectoral Development Committee	£11,215
1964-65	Sectoral Development Committee	£11,215
1963-64	Sectoral Development Committee	£11,215
1962-63	Sectoral Development Committee	£11,215
1961-62	Sectoral Development Committee	£11,215
1960-61	Sectoral Development Committee	£11,215
1959-60	Sectoral Development Committee	£11,215
1958-59	Sectoral Development Committee	£11,215
1957-58	Sectoral Development Committee	£11,215
1956-57	Sectoral Development Committee	£11,215
1955-56	Sectoral Development Committee	£11,215
1954-55	Sectoral Development Committee	£11,215
1953-54	Sectoral Development Committee	£11,215
1952-53	Sectoral Development Committee	£11,215
1951-52	Sectoral Development Committee	£11,215
1950-51	Sectoral Development Committee	£11,215
1949-50	Sectoral Development Committee	£11,215
1948-49	Sectoral Development Committee	£11,215
1947-48	Sectoral Development Committee	£11,215
1946-47	Sectoral Development Committee	£11,215
1945-46	Sectoral Development Committee	£11,215
1944-45	Sectoral Development Committee	£11,215
1943-44	Sectoral Development Committee	£11,215
1942-43	Sectoral Development Committee	£11,215
1941-42	Sectoral Development Committee	£11,215
1940-41	Sectoral Development Committee	£11,215
1939-40	Sectoral Development Committee	£11,215
1938-39	Sectoral Development Committee	£11,215
1937-38	Sectoral Development Committee	£11,215
1936-37	Sectoral Development Committee	£11,215
1935-36	Sectoral Development Committee	£11,215
1934-35	Sectoral Development Committee	£11,215
1933-34	Sectoral Development Committee	£11,215
1932-33	Sectoral Development Committee	£11,215
1931-32	Sectoral Development Committee	£11,215
1930-31	Sectoral Development Committee	£11,215
1929-30	Sectoral Development Committee	£11,215
1928-29	Sectoral Development Committee	£11,215
1927-28	Sectoral Development Committee	£11,215
1926-27	Sectoral Development Committee	£11,215
1925-26	Sectoral Development Committee	£11,215
1924-25	Sectoral Development Committee	£11,215
1923-24	Sectoral Development Committee	£11,215
1922-23	Sectoral Development Committee	£11,215
1921-22	Sectoral Development Committee	£11,215
1920-21	Sectoral Development Committee	£11,215
1919-20	Sectoral Development Committee	£11,215
1918-19	Sectoral Development Committee	£11,215
1917-18	Sectoral Development Committee	£11,215
1916-17	Sectoral Development Committee	£11,215
1915-16	Sectoral Development Committee	£11,215
1914-15	Sectoral Development Committee	£11,215
1913-14	Sectoral Development Committee	£11,215
1912-13	Sectoral Development Committee	£11,215
1911-12	Sectoral Development Committee	£11,215
1910-11	Sectoral Development Committee	£11,215
1909-10	Sectoral Development Committee	£11,215
1908-09	Sectoral Development Committee	£11,215
1907-08	Sectoral Development Committee	£11,215
1906-07	Sectoral Development Committee	£11,215
1905-06	Sectoral Development Committee	£11,215
1904-05	Sectoral Development Committee	£11,215
1903-04	Sectoral Development Committee	£11,215
1902-03	Sectoral Development Committee	£11,215
1901-02	Sectoral Development Committee	£11,215
1900-01	Sectoral Development Committee	£11,215

Responsibility for the Sectoral Development Committee was transferred from the Department of the Taoiseach to the Department of Industry and Commerce in April 1989. Payments from 1981 to 1989 by the Department of the Taoiseach totalled £730,280 of which £131,941 was voted.

I have examined the above Account and Statement in accordance with the provisions of the Finance (Miscellaneous Provisions) Act 1981. I have obtained all the information and explanations that I have required and I certify as the result of my audit that in my opinion the Account and Statement are correct subject to the observations in my Report.

**P. J. McDONNELL,**  
Chartered Accountant

## See also Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1990, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Tourism and Transport, including certain services administered by that Office, and for payment of certain grants and grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>GENERAL ADMINISTRATION</b>				
A.1.—Salaries, Wages and Allowances ...	20,523,000	21,518,047	—	995,047
A.2.—Consultancy Services ... ..	527,000	467,103	59,897	—
A.3.—Travelling and Incidental Expenses	1,724,000	1,443,680	280,320	—
A.4.—Office Machinery and other Office Supplies ... ..	869,000	839,733	29,267	—
A.5.—Office Premises Expenses ... ..	580,000	867,185	—	287,185
A.6.—Postal and Telecommunications Services ... ..	1,652,000	1,513,894	138,106	—
A.7.—Subscriptions to International Organisations ... ..	1,345,000	1,057,273	287,727	—
A.8.—Equipment, Stores and Maintenance	839,000	734,264	104,736	—
<b>TOURISM</b>				
B.1.—Bord Fáilte Éireann — Grants under Section 2 of the Tourist Traffic Act, 1961 (Grant-in-Aid) ... ..	21,500,000	21,500,000	—	—
B.2.—Bord Fáilte Éireann — Tourism Development Works (Grant-in-Aid)	500,000	500,000	—	—
B.3.—Currency Exchange Loss on certain Industrial Credit Corporation plc foreign borrowings for Tourism Development ... ..	1,070,000	933,219	136,781	—
B.4.—Shannon Free Airport Development Company Ltd. — Administration and General Expenses (Tourism/Traffic Development) (Grant-in-Aid) ... ..	1,650,000	1,650,000	—	—
B.5.—Restoration of King John's Castle, Limerick (Grant-in-Aid) (a) ... ..	800,000	558,000	242,000	—
<b>ROAD AND RAIL TRANSPORT</b>				
C.1.—Grants to Córas Iompair Éireann	110,834,000	111,000,000	—	166,000
C.2.—Córas Iompair Éireann — Redundancy Compensation ... ..	56,000	52,459	3,541	—
C.3.—Traffic Management Schemes ... ..	180,000	187,649	—	7,649

(a) Funded by The National Lottery

**Vote 35**

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
C.4.—Pension payments and winding up expenses in respect of the Dublin Transport Authority	12,000	10,386	1,614	—
<b>CIVIL AVIATION</b>				
D.1.—Acquisition of Land, Buildings etc. at State Airports	300,000	149,908	150,092	—
D.2.—Constructional works at State Airports, including furnishing of buildings	1,000	—	1,000	—
D.3.—Rent on lands, etc. at State Airports	2,000	1,799	201	—
D.4.—Grant to Aer Rianta cpt for payment to the Irish Airlines (General Employees) Superannuation Fund	20,000	—	20,000	—
D.5.—Electronic Equipment for Air Navigation Services Office	11,850,000	9,965,156	1,884,844	—
D.6.—Transport of Staff	29,000	32,261	—	3,261
D.7.—Grants towards the cost of Regional/Local Airports Development	130,000	130,011	—	11
D.8.—Expenses under the Transport (Tour Operators and Travel Agents) Act, 1982	8,000	653	7,347	—
D.9.—Insurance Premium for Air Navigation Services	210,000	155,223	54,777	—
<b>SEA FERRIES</b>				
E.—Financial assistance (Grant and Loan) towards the provision of a ferry service between Cork and Swansea	1,000,000	1,000,000	—	—
<b>GROSS TOTAL</b>	£ 178,211,000	176,267,903	3,402,250	1,459,153
			Surplus of Cross Estimate over Expenditure <b>£1,943,097</b>	
<i>Deduct—</i>	<u>Estimated</u>	<u>Realised</u>	Surplus of Appropriations in Aid realised	
F.—Appropriations in Aid	43,727,000	47,381,676	<b>£3,654,671</b>	
			Total Surplus to be surrendered	
<b>NET TOTAL</b>	£ 134,484,000	128,886,227	<b>£5,597,771</b>	

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

- A.2.—The saving arose because proposed expenditure on two Information Technology consultancies was deferred.
- A.3.—The saving was due to (a) travel and training in the Air Navigation Services Office being less than expected because of delays on the capital equipment programme, (b) the postponement of computer training to 1991 and (c) expenses of EC Presidency being less than foreseen.

- A.5.—The excess was due to (a) unforeseen expenses in connection with the new State Services Building at Dublin Airport and (b) the refurbishment of offices at Kildare Street.
- A.6.—The saving arose because of delays in implementing the integrated radar replacement project at the three State Airports.
- A.7.—The saving arose because contributions to the Eurocontrol Organisation and the Meteorological Service Buoy Project were less than anticipated.
- A.8.—The saving arose because (a) a substantial discount was negotiated with the supplier of vehicles for use at the new State Services Building at Dublin Airport and (b) provision for the replacement of telephone systems at Kildare Street and Setanta Centre was not required as the project was completed in 1989.
- B.3.—The saving was due to favourable movements in exchange rates, in particular the Japanese Yen.
- B.5.—The saving arose because Viking remains were discovered on the site and, in order to facilitate archaeological examination, work on the project had to be halted temporarily.
- C.2.—The saving was due to a reduction in the number of persons in receipt of compensation payments.
- C.4.—Accurate estimation of the winding up expenses of the Dublin Transport Authority was not possible.
- D.1.—The saving arose because agreement was not reached on the acquisition of a number of plots of land required for installation of navigational aids and aviation-related development.
- D.2.—The token provision was not required.
- D.3.—The saving was due to a reduction in the number of rent payments, the Department having acquired a number of these sites for airport development.
- D.4.—The saving arose because none of the Department's employees, who may yet transfer to Aer Rianta, did so in 1990 and no additional credits were made in respect of persons who have already transferred to the Company.
- D.5.—The saving arose because of delays in placing contracts.
- D.6.—The excess arose because of an increase in demand for bus tickets.
- D.8.—The saving arose as it was necessary for the Consultant Accountant to terminate his contract due to ill-health.
- D.9.—The saving was due to favourable terms being negotiated on the renewal of the premium.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees under the Air Navigation and Transport Acts, 1936 to 1986 ...	710,000	880,608
2. Surplus on Aer Rianta c/p Operating Accounts, Dublin, Shannon and Cork Airports including passenger load fees at airports ... ..	18,000,000	18,229,829
3. En-route facility charges ... ..	18,000,000	20,806,819
4. Shanwick Communications charges ... ..	5,500,000	5,942,704
5. Recoupment for Seconded Staff ... ..	42,000	29,558
6. Road Transport Licences ... ..	385,000	396,419
7. Receipts for transport of staff ... ..	10,000	10,753
8. Receipts for data provided by the Meteorological Service ... ..	200,000	200,857
9. Recoupment from EC of air fares in respect of official travel ... ..	49,000	44,574
10. Recoupment of operating costs of Mount Gabriel Radar Station ... ..	150,000	172,636
11. Repayment of loan in respect of Cork-Swansea ferry service ... ..	500,000	500,000
12. Miscellaneous Receipts ... ..	181,000	166,919
	<u>£43,727,000</u>	<u>£47,381,676</u>

1. Receipts were greater than estimated due to a significant increase in the demand for services.
3. The surplus arose because (a) a payment due in the previous year was not received until 1990 and (b) traffic levels were higher than anticipated.
4. The surplus arose because of an increase in the number of aircraft using the service.
5. The shortfall arose because revenue expected in 1990 was not received until 1991.
7. The surplus was due to an increase in demand for bus tickets.

## Vote 35

9. The shortfall arose because representation at EC meetings by officials of the Department was less than anticipated.
10. The surplus arose because the cost of running the station was greater than anticipated.
12. The shortfall arose because revenue due from the Regional Airports in respect of flight chek costs was not received in the year.

### EXTRA REMUNERATION

A total of £18,578 was paid to sixty-one officers in respect of attendance at meetings abroad. Of this total, fifteen officers received sums varying from £406 to £1,662.

Three hundred and twenty six officers received sums in respect of overtime. Two hundred and sixty-three officers received amounts varying from £401 to £11,476. The total amount paid in overtime was £633,426 of which £20,000 was in respect of typing, messenger and cleaning services provided by the Department of Industry and Commerce.

### NOTES

1. Subhead D.6. includes expenditure on subsidised transport of Immigration Officials (£7/8) and Customs and Excise Staff (£3,731).
2. *Ex-gratia* payments totalling £88 were made to six officers in respect of damage to clothing and personal property in the course of official duties (DPS.3/77).
3. An *ex-gratia* payment of £8 was made to an officer in respect of medical expenses arising from an accident while on duty (DPS.25/75).
4. *Ex-gratia* lump sums totalling £12,084 were paid to thirty officers of grades which have agreed automatic pay links with Assistant Principal and Principal Officer grades. Amounts paid varied from £21 to £660 (E.107/6/88 dated 17th November, 1989).
5. *Ex-gratia* payments totalling £352,981 were paid to one hundred and seventy-seven officers of the Air Traffic Service in respect of compensation payments for the loss of rest days, buy out of annual leave and compensation payments for the loss of facilities arising from the transfer of staff to the new State Services Building at Dublin Airport. Amount paid varied from £180 to £5,000 (E.17/22/88 dated 13th and 14th September, 1990).
6. *Ex-gratia* payments totalling £13,800 were paid to twenty three officers in the Aviation Technical Operations Service in respect of compensation payments for the loss of facilities arising from the transfer of staff to the new State Services Building at Dublin Airport (E.107/22/88 dated 14th September, 1990).
7. *Ex-gratia* payments totalling £2,400 were made to a Principal Officer and an Assistant Principal in respect of extra attendance (DFS. 28/2/90).
8. A payment in settlement of damages amounting to £10,000 was made to an officer in respect of injuries sustained while on duty (DFS. 9/5/1990).
9. In addition to the grants-in-aid issued from the Vote, extra amounts of £13,000 and £15,800 were issued to Bord Fáilte and Shannon Free Airport Development Co. Ltd. respectively from the Vote for Increases in Remuneration and Pensions (No. 46).

D. O'MAÍONY,  
*Accounting Officer.*

DEPARTMENT OF TOURISM AND TRANSPORT  
30th April, 1991.

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

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



STATE AIRPORTS

STATEMENT OF EXPENDITURE AND REVENUE FOR THE YEAR ENDED 31ST DECEMBER, 1990

		1989			1990			
		Shannon	Dublin	Cork	Total	Shannon	Dublin	Cork
		£000	£000	£000	£000	£000	£000	£000
5,224	327	2,860	1,897	467	7,097	3,851	2,631	615
		116	155	56	382	137	183	62
1,830	281	963	587	280	2,034	1,078	604	352
		79	160	42	325	87	185	53
6,177	381	4,552	1,054	571	6,277	4,506	1,191	580
		241	114	26	397	248	119	30
474		159	231	84	512	187	241	84
5,770		1,267	3,982	521	6,035	1,212	4,390	433
7,353		2,217	4,023	1,113	7,948	2,324	4,409	1,215
5,594		2,070	3,194	330	6,027	2,070	3,527	430
4,392		1,626	2,434	332	4,333	1,775	2,311	247
191		—	170	21	197	—	188	9
21,027		9,434	10,112	1,481	27,437	12,729	12,908	1,800
875		875	—	—	778	778	—	—
59,896		26,459	28,113	5,324	69,779	30,982	32,887	5,910

EXPENDITURE

1. AIR NAVIGATION SERVICES:

AIR TRAFFIC CONTROL:

Salaries, Wages and Superannuation

Other Costs...

METEOROLOGICAL SERVICES:

Salaries, Wages and Superannuation

Other Costs...

RADIO SERVICE:

Salaries, Wages and Superannuation

Maintenance of Radio Stations

Other Costs...

2. AIRPORT MANAGEMENT ADMINISTRATION:

Salaries, Wages and Superannuation

SECURITY FORCE:

Salaries, Wages and Superannuation

MAINTENANCE OF FIELD AND BUILDINGS:

Salaries, Wages and Superannuation

Other Maintenance Costs

Rates

Other Costs

3. CONTRIBUTION TO EUROCONTROL

TOTAL EXPENDITURE

£



## STATE AIRPORTS (Continued)

		1989			1990			
		Shannon	Dublin	Cork	Total	Shannon	Dublin	Cork
		£000	£000	£000	£000	£000	£000	£000
STATEMENT OF CAPITAL EXPENDITURE								
Total Expenditure at beginning of year		69,025	40,063	5,498	69,120	23,484	40,105	5,531
Expenditure during the year		95	42	33	652	46	564	42
Total expenditure at end of year		69,120	40,105	5,531	69,772	23,530	40,669	5,573
(see footnote)								
Expenditure on Acquisition of Land*		18	18	*(-7)	150	33	80	37
DEPRECIATION AND INTEREST ON CAPITAL								
Depreciation		2,580	1,434	214	2,599	932	1,453	214
Interest on Capital		3,454	2,004	276	3,472	1,175	2,019	278
TOTAL		6,034	3,438	490	6,071	2,107	3,472	492

Footnote: These figures include expenditure on MET equipment and apportionment of HQ salaries and pension liability, while the figures given in the Appropriation Account for capital expenditure do not.

\* Sale of Land.  
9th September, 1991

D. O'MAHONY,  
Accounting Officer.

ACCOUNT of the sum expended, in the year ended 31st December, 1990, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Communications, and certain other services administered by that Office, and for payment of certain grants and grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances ...	1,160,000	926,825	233,175	—
A.2.—Consultancy Services ... ..	11,000	2,385	8,615	—
A.3.—Commissions and Special Inquiries	5,000	2,390	2,610	—
B.1.—Travelling and Incidental Expenses	340,000	239,689	100,311	—
B.2.—Office Machinery and other Office Supplies ... ..	98,000	41,803	56,197	—
B.3.—Office Premises Expenses ... ..	49,000	45,075	3,925	—
B.4.—Postal and Telecommunications Services ... ..	45,000	40,687	4,313	—
C.1.—Equipment, Stores and Maintenance	120,000	89,540	30,460	—
C.2.—Payments arising from approval of Telecommunications Terminal Equipment ... ..	11,000	4,165	6,835	—
D.—Grant to Radio Telefís Éireann from Broadcasting Licence Fees (Grant-in-Aid) ... ..	46,815,000	46,815,000	—	—
E.—Payment to An Post for collection of Broadcasting Licence Fees ... ..	5,355,000	5,355,000	—	—
F.—Subscriptions to International Organisations ... ..	295,000	378,697	—	83,697
G.—Liabilities arising from the re-organisation of the Postal and Telecommunications Services ... ..	1,000	1,000	—	—
H.—Grant to An Post for GPO Restoration (Grant-in-Aid) (a) ... ..	500,000	500,000	—	—
GROSS TOTAL	£ 54,805,000	54,442,256	446,441	83,697
			Surplus of Gross Estimate over Expenditure £362,744	
<i>Deduct—</i>	<u>Estimated</u>	<u>Realised</u>	Surplus of Appropriations in Aid realised £2,158,725	
I.—Appropriations in Aid ... ..	52,972,000	55,130,725		
NET TOTAL	£ 1,833,000	(688,469)	Total Surplus to be surrendered £2,521,469	

(a) Funded by the National Lottery.

## Vote 36

### EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	£
Cable Television Licence Fees ... ..	906,271
New leases on G.F.O. property ... ..	220,300
Conscience money ... ..	40

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

- A.1.—The saving was due to (a) an unexpected number of staff posts being unfilled and (b) the additional new posts for which provision was made in the estimate did not materialise.
- A.2.—Proposed expenditure on consultancy services was deferred due to staff shortages.
- A.3.—The Broadcasting Complaints Commission had fewer meetings than expected during the year.
- B.1.—Expenditure in relation to the EC Presidency was not as high as anticipated.
- B.2.—Provisions made for hardware and software for the Financial Management and Personnel Administration Systems were not required due to delays on both projects.
- B.3.—The saving arose from an over-estimation of these expenses.
- B.4.—The saving was due to telephone charges being less than anticipated.
- C.1.—Expenditure on engineering equipment was less than expected as certain equipment was not delivered and paid for until 1991.
- C.2.—Expenditure under this subhead in respect of the agency costs of developing type-approval specifications on behalf of the Department was less than expected because of a shortfall in the development work undertaken.
- F.—The contribution to the European Telecommunications Standards Institute administrative budget was greater than anticipated.

#### APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Recoupment from EC of air fares in respect of official travel ... ..	47,000	41,636
2. Wireless Examination Fees and Transmitting Permits ... ..	410,000	480,239
3. Receipts from Broadcasting and Relay Licence Fees* ... ..	52,264,000	54,100,572
4. Telecommunication Licence Fees ... ..	76,000	405,738
5. Miscellaneous receipts ... ..	115,000	82,740
6. Receipts from MMDS operators ... ..	60,000	19,800
	<u>£52,972,000</u>	<u>£55,130,725</u>

\* See also Extra Receipts Payable also to the Exchequer.

1. Representations at EC meetings by officials of the Department were less than anticipated.
2. and 4. The surplus arose because revenue expected in previous years was not received until 1990.
5. The shortfall arose because revenue (£110,000) expected from Bórd Telecom Eireann was not received but this was partly offset by increased revenue from GPO rental (£59,030) and a refund of IRTC administration costs of £18,705.
6. The actual number of MMDS franchises to be issued in 1990 was less than that envisaged when the Estimate was prepared.

EXTRA REMUNERATION

A total of £13,025 was paid to seventeen officers in respect of attendance at meetings abroad. Of this total nine officers received sums varying from £559 to £2,469.

Six officers received overtime payments varying from £493 to £4,877. Overtime was paid to fifteen officers at a total cost of £11,087.

NOTE

*Ex-gratia* lump sums totalling £4,528 were paid to three officers of grades which have agreed automatic pay links with Assistant Principal and Principal Officer grades. Amounts varied from £615 to £2,150 (E.107/6/88 dated 17th November, 1989 and E.166/28/85 dated 8th October, 1990).

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS, COMMITTEES AND SPECIAL INQUIRIES ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1990.

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 1990	Total Expenditure to 31st December, 1990
Broadcasting Complaints Commission	1977	£2,390	£14,563

B. McDONAGH,  
*Accounting Officer.*

DEPARTMENT OF COMMUNICATIONS,  
29th April, 1991.

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

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

See also Report of the Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st December 1990, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Defence, including certain services administered by that Office; for the pay and expenses of the Defence Forces; and for payment of certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Office of the Minister for Defence: Salaries, Wages and Allowances ...	6,215,000	6,190,452	24,548	—
A.2.—Consultancy Services ... ..	50,000	30,130	19,870	—
B.—Permanent Defence Force: Pay ... ..	190,085,000	184,024,615	6,060,385	—
C.—Permanent Defence Force: Allowances	21,000,000	21,108,975	—	108,975
D.—Reserve Defence Force: Pay, etc. ...	3,555,000	3,277,145	277,855	—
E.—Chaplains and Officiating Clergymen: Pay and Allowances ... ..	433,000	436,876	—	3,876
F.—Civilians attached to Units: Pay, etc.	17,815,000	17,405,419	409,581	—
G.—Civil Defence ... ..	1,800,000	2,292,566	—	492,566
H.—Defensive Equipment ... ..	7,800,000	7,630,043	169,957	—
I.—Medicines and Instruments ... ..	500,000	683,773	—	183,773
J.—Mechanical Transport ... ..	5,000,000	5,322,450	—	322,450
K.—Provisions ... ..	3,100,000	2,602,581	497,419	—
L.—Petrol, Oils, etc. ... ..	3,840,000	4,327,931	—	487,931
M.—Clothing ... ..	3,000,000	3,891,216	—	891,216
N.—Animals, Forage, etc. ... ..	230,000	250,616	—	20,616
O.1.—General Stores ... ..	1,305,000	1,384,478	—	79,478
O.2.—Aircraft ... ..	7,190,000	7,927,498	—	737,498
P.—Ships and Naval Stores ... ..	2,965,000	2,924,199	40,801	—
Q.—Engineer Stores ... ..	350,000	350,525	—	525
R.—Fuel, Electricity, Gas and Water ...	5,200,000	5,018,888	181,112	—
S.—Buildings ... ..	9,800,000	9,874,048	—	74,048
T.—Barrack Services ... ..	1,100,000	1,375,738	—	275,738
U.—Transportation, etc. ... ..	1,320,000	1,619,551	—	299,551
V.—Expenses of Equestrian Teams at Horse Shows ... ..	90,000	113,629	—	23,629

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
W.—Travelling and Incidental Expenses	£ 1,350,000	£ 1,637,416	—	£ 287,416
X.—Postal and Telecommunications Services	2,860,000	3,529,638	—	669,638
Y.—Military Educational Courses and Visits	350,000	379,223	—	29,223
AA.—Compensation ... ..	1,800,000	2,811,580	—	1,011,580
BB.—Lands ... ..	250,000	132,065	117,935	—
CC.—Office Premises Expenses ... ..	550,000	656,256	—	106,256
DD.—Office Machinery and other Office Supplies ... ..	1,690,000	1,605,971	84,029	—
EE.—Irish Red Cross Society (Grant-in-Aid) (a) ... ..	370,000	370,000	—	—
FF.—Coiste an Asgard (Grant-in-Aid) (a)	300,000	300,000	—	—
GROSS TOTAL	303,263,000	301,485,491	7,883,492	6,105,983
			Surplus of Gross Estimate over Expenditure <u>£1,777,509</u>	
			Surplus of Appropriations in Aid realised <u>£1,127,840</u>	
			Total Surplus to be surrendered <u>£2,905,349</u>	
Deduct—	<u>Estimated</u>	<u>Realised</u>		
Z.—Appropriations in Aid ... ..	10,870,000	11,997,840		
NET TOTAL	£ 292,393,000	289,487,651		

(a) Funded by the National Lottery

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

- A.2.—The saving was due to requirements for consultants being less than anticipated.
- B.—In addition to the amount expended under this subhead a sum of £14,640,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- C.—In addition to the amount expended under this subhead, a sum of £2,330,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- D.—The saving is due mainly to the fact that this Department was exempted from paying employers contribution of PRSI in respect of FCA personnel on annual training.
- E.—In addition to the amount expended under this subhead, a sum of £30,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- G.—The excess is due to the need to maintain current year grant aid funding to local authorities.
- I.—The excess is due to expenditure on drugs being higher than anticipated.
- J.—The excess is due to expenditure on spares and maintenance of vehicles being greater than anticipated.
- K.—It is difficult to forecast accurately expenditure under this heading due to fluctuating prices.
- L.—The excess is due to increased expenditure on aviation fuel and marine fuel oil.
- M.—The excess is due to expenditure on uniform clothing being greater than anticipated.

## Vote 37

- N.—The excess is due to increased expenditure on forage.  
 O.1.—The excess is due to increased expenditure on communications equipment.  
 O.2.—The excess is due to the lease of an executive jet aircraft.  
 T.—The excess is due mainly to expenditure on laundry and other items being greater than anticipated.  
 U.—The excess is due mainly to increases in mileage rates and public transport costs.  
 V.—The excess is due to the costs of attendance at shows being greater than anticipated.  
 W.—The excess is due mainly to greater than anticipated expenditure on support services for Ministerial Air Transport Services and expenses of dependants of personnel serving with missions of the United Nations.  
 X.—The excess is due to expenditure being greater than anticipated.  
 Y.—The excess is due to cost of courses being higher than anticipated.  
 AA.—The excess is due to expenditure being greater than anticipated.  
 BB.—The saving is due to a purchase of land not materialising and maintenance costs being less than expected.  
 CC.—The excess is due to unforeseen costs arising from the transfer of this Department's main offices from Parkgate, Dublin 8, to Glasnevin, Dublin 9.

### APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Lands and Premises:		
(a) Revenue	£130,000	
(b) Sales	£25,000	
	155,000	1,515,405
2. Sale of surplus stores and unserviceable clothing ... ..	20,000	6,929
3. Receipts from issues on repayment:—		
(a) Supplies ... ..	295,000	280,037
(b) Stores ... ..	5,000	4,430
(c) Clothing ... ..	75,000	53,836
(d) Electricity, Gas and Fuel ... ..	80,000	80,145
(e) Travel warrants ... ..	20,000	17,931
4. Revenue from bands ... ..	10,000	6,190
5. Receipts on discharge by purchase ... ..	150,000	119,470
6. Receipts for Barrack Services ... ..	60,000	40,290
7. Show Prizes ... ..	20,000	24,951
8. Refunds in respect of services of seconded Officers ... ..	100,000	95,351
9. Receipts from United Nations in respect of overseas allowances, stores, etc. ... ..	6,470,000	1,778,529
10. Recoupment of costs incurred in connection with oil incidents ... ..	120,000	—
11. Receipts from occupation of official quarters ... ..	705,000	631,054
12. Receipts from rations on repayment ... ..	1,575,000	1,395,517
13. Receipts from EC in respect of fishery protection costs ... ..	820,000	811,918
14. Miscellaneous ... ..	190,000	135,857
	<u>£10,870,000</u>	<u>£1,997,840</u>

- 1 (a). The surplus is due to revenue from lettings being greater than expected.  
 1 (b). The surplus is due to the fact that receipts from miscellaneous sales of property including married quarters were greater than anticipated.  
 2. The shortfall is due to receipts from sales being less than anticipated.  
 3.—7. It is difficult to forecast accurately receipts under these headings.  
 10. The shortfall is due to the fact that a claim by this Department has not yet been settled.  
 11. The shortfall is due to a reduction in the number of personnel in occupation of official quarters.

12. The shortfall is due to a reduction in the number of personnel who availed of rations on repayment.  
 14. It is difficult to forecast accurately receipts under this heading.

## LOSSES STATEMENT

	£
1. Thirty-nine cases of damage to military vehicles in which negligence on the part of military personnel was proven resulted in a gross loss of £35,497 of which £275 was recovered (S.4/11/62) ... ..	35,222
2. One case of deficiency in clothing in which negligence on the part of military personnel was proven resulted in a loss of £52,383 (S.4/34/49) ... ..	52,383
3. One case of damage to military aircraft in which negligence on the part of military personnel was not proven resulted in a loss of £7,175 (S.4/34/49) ... ..	7,175
4. Three cases of damage to military equipment not due to negligence on the part of military personnel (S.4/11/62) ... ..	79,858
5. Eighty-five cases of damage to military vehicles in which negligence on the part of military personnel was not proven resulted in a gross loss of £38,062 of which £243 was recovered (S.4/11/62) ... ..	37,819
6. Three cases of damage to Naval Vessels in which negligence on the part of military personnel was not proven resulted in a loss of £36,173 (S.4/11/62) ... ..	36,173
7. Two cases of malicious damage to military property resulted in a gross loss of £918 of which £230 was recovered (S.4/11/62 and S.4/45/42) ... ..	688
8. Thirty-seven cases of theft resulted in a gross loss of £10,591 of which £483 was recovered (S.4/34/49, S.4/11/62 and S.4/40/52) ... ..	10,108
9. Eleven cases involving loss or damage to stores for which negligence could not be attributed to any person (S.4/34/49, S.4/25/56 and S.4/11/62) ... ..	2,179
10. Two cases of damage to military property for which negligence could not be attributed to any person (S.4/11/62) ... ..	80
11. One case involving loss of stores due to negligence resulted in a gross loss of £439 of which £50 was recovered (S.4/34/49) ... ..	389
12. Four cases of loss of military equipment not due to negligence on the part of military personnel resulted in a loss of £1,654 (S.4/11/62 and S.4/25/56) ... ..	1,654
13. Four cases of damage to military property due to negligence resulted in a gross loss of £54 of which £10 was recovered (S.4/11/62) ... ..	539
14. Two cases of deficiency in clothing not due to negligence resulted in a loss of £4 (S.4/11/62) ... ..	4
15. Irrecoverable debit balances in the Soliders Pay Account (S.4/11/62) ... ..	368
16. Value of clothing found to be deficient on discharge and desertion of members of the Defence Forces (S.4/11/62) ... ..	342
17. Losses arising from the failure of non-effective and discharged members of An Forsa Cosantu Aitiuil and Slua Muiri to surrender articles of clothing and equipment (S.4/25/56) ... ..	1,880
18. Irrecoverable debit balance in the central purchasing suspense account (S.4/34/49) ... ..	1,084
19. Loss arising from the failure of a former member of the Defence Forces to pay compensation arising out of a traffic accident (S.4/11/62) ... ..	10
20. A counterfeit \$100 bill was discovered in the cash account held by the Irish Contingent in Lebanon resulting in a loss of IR£69 (S.4/34/49) ... ..	69
21. Interest charges totalling £367 were levied on bank accounts used for local purchases (S.4/34/49) ... ..	367
22. Amounts totalling £194 due in respect of performances by Army Bands have been written off as bad debts (S.4/11/62 and S.4/34/49) ... ..	194

## EXTRA REMUNERATION

One military officer received an allowance of £1,478 from Vote 1 for performing duties as Aide-de-Camp to the President.

One military officer received an allowance of £1,117 from Vote 3 for performing duties as Aide-de-Camp to An Taoiseach.

## Vote 37

One hundred and thirty-seven members of staff received amounts varying from £401 to £8,403 in respect of overtime. Overtime was paid to a total of two hundred and forty-nine staff members at a cost of £245,824.

### NOTES

This account includes the sum of £22,757 in respect of pay and allowances of military officers on loan to Department of Justice for varying periods.

This account includes the sum of £98,022 in respect of pay and allowances of military officers seconded to Dublin Corporation for varying periods on a grant aided basis (S.4/27/50).

This account includes the sum of £30,609 in respect of pay and allowances of a military officer on loan to the Army Pensions Board (S.4/30/40 and S.4/11/58).

This account includes the sum of £51,787 in respect of pay and allowances of military officers on loan to the Defence Forces Canteen Board for varying periods (S.4/30/40 and S.4/11/58).

This account includes the sum of £1,646,303 in respect of pay and allowances of military officers on loan to the United Nations for varying periods (S.4/16/58).

This account includes the sum of £60,463 in respect of pay and allowances of military officers seconded to Valuation and Ordnance Survey Office for varying periods.

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

Air Corps helicopters were availed of by Garda Personnel during 1990 without payment.

Air Corps helicopters were provided to Health Boards for ambulance missions without payment (S.72/7/75).

Aerial photographs to the value of £58 were supplied to the Ordnance Survey Office free of charge during 1990 (S.8/45/31).

Institutional Services were afforded to soldiers and their dependants in military hospitals without charge to Health Boards (S.72/7/75).

Assistance was given to Department of Energy and Forest Service in the training of forsters (S.4/77/43).

Institutional and out patient hospital services were afforded to Defence Forces personnel and their dependants without application of the statutory charge (S.4/40/51).

Clerical errors in tenders resulted in amending existing orders at an extra cost of £66 (S.9/13/39 and S.9/4/52).

### TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS AND SPECIAL INQUIRIES ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1990.

COMMISSION OR SPECIAL INQUIRY	YEAR OF APPOINTMENT	TOTAL EXPENDITURE TO 31ST DECEMBER, 1990
COMMISSION ON REMUNERATION AND CONDITIONS OF SERVICE IN THE DEFENCE FORCES...	1989	£13,555

S. O'BROSNACHÁIN  
*Ofigeach Cuntasaiochta*

AN ROINN COSANTA,  
 26 Aibreán, 1991

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

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

**COISTE AN ASGARD (GRANT-IN-AID) ACCOUNT**

**ACCOUNT OF RECEIPTS AND PAYMENTS FOR YEAR ENDED 31ST DECEMBER, 1990**

	£
Balance on 1st January, 1990 ... ..	101,815
Grant-in-Aid, 1990 (Subhead FF) ... ..	300,000
Other Receipts — Cruise fees etc. ... ..	<u>86,656</u>
	488,471
Expenditure 1990... ..	<u>393,770</u>
Balance on 31st December, 1990 ... ..	<u>£94,701</u>

Coiste An 'Asgard' also has on deposit an amount of £18,927 arising from a donation, plus accrued interest, from the trustees of Nelson Pillar.

**S.O'BROSNAChÁ IN,**  
*Oifigeach Cuntasíochta.*

AN RIONN COSANTA,  
26 Aibreán, 1991.

**IRISH RED CROSS ACCOUNT**

**ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1990.**

	£
Balance on 1st January, 1990 of receipts from Fund for Distribution of surplus of National Lottery (Grant-in-Aid) Account (Vote 7) 1989 ... ..	76
Grant-in-Aid, 1990 (Subhead EE) ... ..	<u>370,000</u>
Expenditure... ..	<u>370,076</u>
Balance on 31st December, 1990 ... ..	<u>Nil</u>

**S.O'BROSNAChÁ IN,**  
*Oifigeach Cuntasíochta.*

AN RIONN COSANTA,  
26th Aibreán, 1991.

ACCOUNT of the sum expended, in the year ended 31st December, 1990, 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
	£	£	£	£
<b>ARMY PENSIONS BOARD</b>				
A.—Salaries, Wages and Allowances ... ..	53,000	53,475	—	475
<b>PENSIONS, ALLOWANCES, ETC.</b>				
B.—Wound and Disability Pensions and Gratuities, etc. ... ..	3,017,000	3,017,113	—	113
C.—Allowances and Gratuities to Dependants, etc. ... ..	5,060,000	5,051,383	8,617	—
D.—Military Service Pensions ... ..	630,000	601,817	28,183	—
E.1.—Defence Forces (Pensions) Schemes	34,780,000	34,365,019	414,981	—
E.2.—Payments in respect of transferred service ... ..	310,000	225,003	84,997	—
F.—Compensation for Death or Personal Injuries sustained by members of the Local Defence Force ... ..	20,000	19,115	885	—
G.—Special Allowances under the Army Pensions Acts to persons awarded Medals ... ..	1,110,000	1,109,427	573	—
H.—Medical Appliances, Travelling and Incidental Expenses ... ..	30,000	12,466	17,534	—
I.—Postal and Telecommunications Services	80,000	72,147	7,853	—
J.—Special Compensation — United Nations Force ... ..	100,000	27,314	72,686	—
K.—Grants in respect of the provision of Free Travel, Electricity, Bottled Gas, Television Licences and Telephone Rental Allowance to certain Veterans of the War of Independence, to Civil Servants of the First or Second Dáil and to certain spouses ... ..	1,610,000	1,443,991	166,009	—
L.—Funeral Grants in respect of deceased Special Allowance Holders, Military Service Pensioners, certain Disablement Pensioners and Medal Holders ... ..	200,000	109,422	90,578	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
GROSS TOTAL	£ 47,000,000	£ 46,107,692	£ 892,896	£ 588
			Surplus of Gross Estimate over Expenditure <u>£892,308</u>	
Deduct—	<u>Estimated</u>	<u>Realised</u>	Surplus of Appropriations in Aid realised	
M.—Appropriations in Aid	1,434,000	1,728,673	<u>£294,673</u>	
NET TOTAL	£ 45,566,000	£ 44,379,019	Total Surplus to be surrendered <u>£1,186,981</u>	

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

- B.—In addition to the amount expended under this subhead, a sum of £357,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- C.—In addition to the amount expended under this subhead, a sum of £38,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- E.1.—In addition to the amount expended under this Subhead, a sum of £542,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- E.2.—It is not possible to estimate accurately expenditure under this heading.
- F.—In addition to the amount expended under this subhead, a sum of £2,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- G.—In addition to the amount expended under this subhead a sum of £61,000 was received from the Vote for Increases in Remuneration and Pensions (No. 46).
- H.—The expenditure on expenses under this subhead was less than anticipated.
- I.—The expenditure on this subhead was less than anticipated.
- J.—It is not possible to estimate accurately expenditure under this subhead.
- K.—The expenditure under this subhead was less than anticipated.
- L.—The savings are due to the number of funeral grants paid being less than anticipated.

## APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Contributions to Pension Schemes for Spouses and Children of Officers, N.C.O.'s and Privates	1,390,000	1,644,908
2. Recoveries of overpayments	30,000	72,823
3. Recoveries in respect of pension liability	2,000	3,444
4. Payments received in respect of transferred service	6,000	7,234
5. Miscellaneous	6,000	264
	<u>£1,434,000</u>	<u>£1,728,673</u>

- Contributions to the Spouses and Children Pension Schemes increased following the Gleeson Commission pay increases to the Defence Forces.
- Refunds of overpayments cannot be accurately estimated.
- Receipts under this heading were greater than anticipated.
- It is not possible to estimate accurately receipts under this heading.
- It is not possible to anticipate receipts under this heading.

LOSSES STATEMENT

£

Forty cases of overpayment of pensions/allowances resulted in a gross loss of £25,650 of which £10,005 was recovered (P.19/4/65 and P.19/1/79) ... .. 15,645

S. O'BROSNACHÁIN,  
Oifigeach Cuntasaiochta.

AN ROINN COSANTA,  
26 Aibrean, 1991.

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

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

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN ESTIMATED AND ACTUAL EXPENDITURE

L.—The savings are due to the number of pension payments paid being less than anticipated.

K.—The expenditure under this subhead was less than anticipated.

J.—It was not possible to estimate accurately expenditure under this subhead.

I.—The expenditure on this subhead was less than anticipated.

H.—The expenditure on expenses under this subhead was less than anticipated.

G.—In addition to the amount expended under this subhead a sum of £10,005 was recovered from the Vol for increases in Remuneration and Pension (P.19/4/65 and P.19/1/79).

F.—In addition to the amount expended under this subhead a sum of £10,005 was recovered from the Vol for increases in Remuneration and Pension (P.19/4/65 and P.19/1/79).

E.1.—It is not possible to estimate accurately expenditure under this subhead.

E.2.—In addition to the amount expended under this subhead a sum of £10,005 was recovered from the Vol for increases in Remuneration and Pension (P.19/4/65 and P.19/1/79).

C.—In addition to the amount expended under this subhead a sum of £10,005 was recovered from the Vol for increases in Remuneration and Pension (P.19/4/65 and P.19/1/79).

B.—In addition to the amount expended under this subhead a sum of £10,005 was recovered from the Vol for increases in Remuneration and Pension (P.19/4/65 and P.19/1/79).

Estimated	Actual	Remarks
1,500,000	1,500,000	1. Contributions to Pension Schemes for Spouses and Children of Officers N.C.C.'s and Privates
2,000,000	2,000,000	2. Receipts of repayments
3,000,000	3,000,000	3. Receipts in respect of pension liability
4,000,000	4,000,000	4. Payments received in respect of unattached services
5,000,000	5,000,000	5. Miscellaneous
14,500,000	14,500,000	

1. Contributions to the Spouses and Children Pension Schemes under the 1952 Act. Commission pay increases to the Defence Forces.

2. Returns of overpayments cannot be estimated accurately.

3. Receipts under this heading were greater than anticipated.

4. It is not possible to estimate accurately expenditure under this heading.

5. It is not possible to estimate accurately expenditure under this heading.

**Vote 39**

**FOREIGN AFFAIRS**

ACCOUNT of the sum expended in the year ended 31st December, 1990, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Foreign Affairs, and of certain services administered by that Office, including grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances ... ..				
<i>Original</i> £22,350,000				
<i>Less Supplementary</i> <u>1,300,000</u>				
	21,050,000	20,985,768	64,232	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £5,000,000				
<i>Supplementary</i> <u>1,294,000</u>				
	6,294,000	6,292,906	1,094	—
B.2.—Office Machinery and other Office Supplies ... ..	1,739,000	1,782,071	—	43,071
B.3.—Expenses on Official Premises ... ..	5,100,000	4,936,929	163,071	—
C.—Postal and Telecommunications Services	1,150,000	1,233,954	—	83,954
D.—Repatriation and Maintenance of Distressed Irish Persons abroad ... ..	93,000	60,530	32,470	—
E.—Support for Irish Immigrants Groups in U.S. ... ..	200,000	193,845	6,155	—
F.—Information Services ... ..				
<i>Original</i> £250,000				
<i>Supplementary</i> <u>340,000</u>				
	590,000	596,082	—	6,082
G.—Contributions to Bodies in Ireland for the Furtherance of International Relations (Grants-in-Aid) ... ..	6,000	5,500	500	—
H.—Cross Border Studies ... ..	1,000	—	1,000	—
I.—North-South and Anglo-Irish Co-operation ... ..	250,000	232,400	17,600	—
J.—Cultural Relations with other Countries (Grant-in-Aid) (a) ... ..				
<i>Original</i> £400,000				
<i>Supplementary</i> <u>113,000</u>				
	513,000	420,990	92,010	—
<b>GROSS TOTAL</b>				
<i>Original</i> £36,539,000				
<i>Supplementary</i> <u>447,000</u>				
	£ 36,986,000	36,741,089	378,132	133,107

## Vote 39

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
			Surplus of Gross Estimate over Expenditure <u>£245,025</u>	
<i>Deduct—</i>	<u>Estimated</u>	<u>Realised</u>		
K.—Appropriations in Aid ... ..				
<i>Original</i> ... ..	£380,000			
<i>Less Supplementary</i> ... ..	<u>50,000</u>			
	330,000	384,712		Surplus of Appropriations in Aid realised <u>£54,712</u>
NET TOTAL				
<i>Original</i> ... ..	£36,159,000			
<i>Supplementary</i> ... ..	<u>497,000</u>			
	£	36,656,000	36,356,377	Total Surplus to be surrendered <u>£299,737</u>

(a) Funded by the National Lottery.

### EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Passports, Visas and Consular Services ... ..	£1,916,995
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### EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.2.—Expenditure under this subhead was greater than anticipated. The excess was offset by savings on Subhead A with the prior approval of the Department of Finance.
- C.—Expenditure under this subhead was greater than anticipated. The excess was offset by savings on Subhead B.3. with the prior approval of the Department of Finance.
- D.—It is difficult to predict accurately the extent to which this service will be availed of.
- E.—Expenditure under this subhead proved less than anticipated.
- F.—Expenditure under this subhead was greater than anticipated. The excess was offset by savings on Subhead A with the prior approval of the Department of Finance.
- G.—Requests for payment were lower than had been expected.
- H.—No payments were made from this subhead in 1990.
- I.—Expenditure did not meet anticipated levels.
- J.—Requests for grants did not reach the levels expected.

### APPROPRIATIONS IN AID

		<u>Estimated</u>	<u>Realised</u>
		£	£
1. Repayment by an Bord Scoláireachtaí Cómalaírte in respect of staff seconded and services provided ... ..		4,000	Nil
2. Receipts from sale of information booklets and films ... ..		10,000	1,000
3. Repayment of Repatriation and Maintenance Advances ... ..		90,000	43,331
4. Recoupment by EC of certain travelling expenses ... ..		84,000	103,520
5. Miscellaneous ... ..			
	<i>Original</i> ... ..	£192,000	
	<i>Less Supplementary</i> ... ..	<u>50,000</u>	
TOTAL		<u>142,000</u>	<u>236,861</u>
	<i>Original</i> ... ..	£380,000	
	<i>Less Supplementary</i> ... ..	<u>50,000</u>	
	£	<u>330,000</u>	<u>384,712</u>

1, 2, 3, 4 and 5. It is difficult to estimate receipts under these headings. The figure at 5 includes £42,101 which represents receipts from the sale of official cars and £22,243 in respect of refunds of VAT on items purchased by our Missions abroad.

## EXTRA REMUNERATION

One hundred and thirty-nine officers received sums varying from £415 to £5,343 for overtime. The total amount paid in respect of overtime was £226,505 which represents an average payment of £800 to two hundred and eighty-three officers.

A total of one hundred and forty-five officers received allowances in respect of duties as chairman or delegates at meetings abroad. Of this total ninety-three officers received sums in excess of £400 and up to £3,812. The total paid in respect of chairman and delegates allowance was £126,567.

## NOTES

Two payments of £50 and £9 were made in respect of claims for compensation arising from loss of applicants' documents in the Passport Office (S.71/10/67 and S.71/32/51).

*Ex-gratia* payments of £210, £106, £35 and £22 were made to four officers of the Department in respect of claims for compensation arising from damage to personal property while on official duty (E.109/41/41).

An *ex-gratia* payment of £644 was made in respect of personal funds stolen from an officer while travelling on official duty in Romania (E.109/41/41).

An *ex-gratia* payment of £457 was made to an officer as compensation in respect of cancelled leave arrangements (E.109/41/41).

The account includes a sum of £118,161 spent on the purchase of gifts for presentation officially to foreign dignitaries (S.71/10/67).

A sum of £324 debit was written off and £233 credit transferred to Appropriations in Aid of the Vote in respect of outstanding balances remaining in accounts of 31st December, 1990 (S.71/10/67).

An out-of-court settlement of £4,000, together with solicitors' costs of £3,029, were paid in respect of compensation arising from an accident at the Passport Office (sanction dated 15th November, 1990).

## REPATRIATION ADVANCES

	£	£
Balance outstanding on 1st January, 1990 ... ..		8,584
Advances, 1990 (Subhead D) ... ..		<u>60,530</u>
		69,114
Amount recovered (Subhead K) ... ..	43,331	
Write offs ... ..	<u>547</u>	<u>43,878</u>
Balance outstanding on 31st December, 1990 ... ..		<u>£25,236</u>

## NATIONAL LOTTERY SUSPENSE ACCOUNT

## ACCOUNT OF RECEIPTS AND PAYMENTS DURING YEAR ENDED 31ST DECEMBER, 1990

	£
Balance on 1st January, 1990 ... ..	17,107
Expenditure ... ..	<u>17,107</u>
Balance on 31st December, 1990 ... ..	Nil

**Vote 39**

**SCHEDULE OF PAYMENTS FROM THE NATIONAL LOTTERY SUSPENSE ACCOUNT**

	£
Exhibitions, Visual Arts, etc	3209
Music	993
Lectures, Symposia, etc.	3365
Cultural Agreements	180
French Bicentennial	9000
Miscellaneous	360
	<u>17107</u>

**NOEL DORR,**  
*Accounting Officer.*

DEPARTMENT OF FOREIGN AFFAIRS,  
29th April, 1991.

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

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

REPARATION ADVANCES

	£
Balance outstanding on 1st January, 1990	60,714
Advances 1990 (Subhead C)	60,714
Amount recovered (Subhead B)	(43,331)
	<u>78,107</u>
Balance outstanding on 31st December, 1990	132,236

NATIONAL LOTTERY SUSPENSE ACCOUNT

	£
Balance on 31st December, 1990	17,107
Expenditure	(17,107)
Balance on 1st January, 1990	17,107

## Vote 40

## INTERNATIONAL CO-OPERATION

ACCOUNT of the sum expended, in the year ended 31st December, 1990, compared with the sum granted, for contributions to International Organisations and for certain Official Development Assistance, including certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Contributions to International Organisations ... ..	3,000,000	2,317,294	682,706	—
B.—Conference on Security and Co-operation in Europe (including Conference on Disarmament in Europe) ... ..	75,000	47,864	27,136	—
C.—Payment to Grant-in-Aid Fund for Bilateral and other Aid (Grant-in-Aid)	10,250,000	10,250,000	—	—
D.—Agency for Personal Service Overseas (Grant-in-Aid) ... ..	2,500,000	2,500,000	—	—
E.—Disaster Relief ... ..	750,000	1,613,095	—	863,095
F.—Advisory Council on Development Co-operation (Grant-in-Aid) ... ..	84,000	84,000	—	—
G.—Payments to International Funds for the Benefit of Developing Countries ... ..	6,025,000	5,442,625	582,375	—
H.—Voluntary Contributions to United Nations Development Agencies ... ..	667,000	767,000	—	100,000
I.1.—Refugee Resettlement Committee (Grant-in-Aid) ... ..	75,000	75,000	—	—
I.2.—International Organisation for Migration ... ..	20,000	13,004	6,996	—
GROSS TOTAL	£ 23,446,000	23,109,882	1,299,213	963,095
			Surplus of Gross Estimate over Expenditure £336,118	
<i>Deduct—</i>	<u>Estimated</u>	<u>Realised</u>	Deficiency in Appropriations in Aid realised £86,878	
J.—Appropriations in Aid ... ..	300,000	213,122		
NET TOTAL	£ 23,146,000	22,896,760	Net Surplus to be surrendered £249,240	

## Vote 40

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

- A.—Calls for payments under this subhead were lower than anticipated.
- B.—Calls for payments under this subhead were lower than anticipated.
- E.—The excess expenditure arose as a result of the need to respond to emergencies in Ethiopia Sudan, Mozambique, Peru, Iran and Romania. The excess was offset by savings from Subhead A and Subhead G with the prior approval of the Department of Finance.
- G.—Calls for payments under this subhead were lower than anticipated.
- H.—An additional payment of £100,000 was made to UNICEF. The excess was offset by savings from Subhead A with the prior approval of the Department of Finance.
- I.2.—Due to the nature of the service provided it is not possible to predict likely demands on this Subhead with any accuracy.

#### APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
Sale of Vehicles ... ..	300,000	213,122
Receipts under this heading were lower than anticipated.		

#### NOTES

	Expenditure
	£
A.—Council of Europe ... ..	483,649
Organisation for Economic Co-operation and Development ... ..	208,426
United Nations ... ..	1,299,605
United Nations Industrial Development Organisation ... ..	96,655
Intergovernmental Legal Bodies ... ..	20,270
General Agreement on Tariffs and Trade ... ..	208,689
<b>TOTAL</b> ... ..	<b>£2,317,294</b>
	Expenditure
	£
H.—United Nations Children's Fund ... ..	223,000
United Nations Development Programme ... ..	338,000
United Nations Refugee Fund ... ..	100,000
United Nations Relief and Works Agency ... ..	75,000
United Nations Trust Fund for South Africa ... ..	7,000
United Nations Educational and Training Programme for Southern Africa ... ..	7,000
United Nations Fund for Namibia ... ..	7,000
United Nations Publicity Fund against Apartheid ... ..	1,000
United Nations Fund for Victims of Torture ... ..	2,000
United Nations Voluntary Fund for Women's Development ... ..	7,000
<b>TOTAL</b> ... ..	<b>£767,000</b>

BILATERAL AND OTHER AID FUND (GRANT-IN-AID) ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS DURING YEAR ENDED 31ST DECEMBER, 1990.

	£
Balance on 1st January, 1990 ... .. .	66,257
Grant-in-Aid ... .. .	<u>10,250,000</u>
	10,316,257
Expenditure, 1990 ... .. .	<u>9,615,530</u>
Balance on 31st December, 1990 ... .. .	£700,727

NOEL DORR,  
*Accounting Officer.*

DEPARTMENT OF FOREIGN AFFAIRS,  
29th April, 1991.

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

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

## See also Report of the Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st December, 1990, 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 ... ..	52,400,000	50,891,239	1,508,761	—
A.2.—Consultancy Services ... ..	600,000	523,427	76,573	—
B.1.—Travelling and Incidental Expenses ... ..	5,000,000	4,932,283	67,717	—
B.2.—Office Machinery and other Office Supplies ... ..	5,320,000	5,111,512	208,488	—
B.3.—Office Premises Expenses ...	3,860,000	3,903,825	—	43,825
C.—Postal and Telecommunications Services ... ..	7,410,000	6,820,493	589,507	—
D.1.—Payments for Agency Services	15,510,000	15,471,229	38,771	—
D.2.—Payment to An Post ... ..	3,200,000	—	3,200,000	—
<b>SOCIAL INSURANCE</b>				
E.—Payment to the Social Insurance Fund under Section 122(9) of the Social Welfare (Consolidation) Act, 1981 ... ..	123,680,000	76,000,000	47,680,000	—
<b>SOCIAL ASSISTANCE</b>				
F.—Old Age and Blind Pensions (Non-Contributory) ... ..	297,500,000	301,543,302	—	4,043,302
G.—Child Benefit ... ..	211,500,000	209,723,304	1,776,696	—
H.—Unemployment Assistance ...	497,900,000	535,477,726	—	37,577,726
I.—Widows' and Orphans' Non-Contributory Pensions ... ..	49,100,000	50,229,587	—	1,129,587
J.—Social Assistance and Other Allowances ... ..	93,050,000	95,727,009	—	2,677,009
K.—Supplementary Welfare Allowances ... ..	52,800,000	57,900,000	—	5,100,000
L.—Miscellaneous Grants ... ..	100,490,000	97,703,099	2,786,901	—
M.—Family Income Supplement	8,500,000	8,744,860	—	244,860

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
N.—Grant to the Combat Poverty Agency ... ..	1,100,000	1,100,000	—	—
O.1.—Grants to Voluntary Organisations ... ..	1,100,000	1,207,000	—	107,000
O.2.—Grants to Voluntary Organisations (National Lottery Funded) ... ..	750,000	750,000	—	—
Q.—Losses ... ..	—	91,626	—	91,626
R.—Extra Statutory Grants ... ..	—	56,505	—	56,505
<b>GROSS TOTAL</b>	<b>£ 1,530,770,000</b>	<b>1,523,908,026</b>	<b>57,933,414</b>	<b>51,071,440</b>
			<b>Surplus of Gross Estimate over Expenditure £6,861,974</b>	
<i>Deduct—</i>	<u>Estimated</u>	<u>Realised</u>	<b>Deficiency in Appropriations in Aid realised £1,243,159</b>	
P.—Appropriation in Aid ... ..	54,970,000	53,726,841		
<b>NET TOTAL</b>	<b>£ 1,475,800,000</b>	<b>1,470,181,185</b>	<b>Net Surplus to be surrendered £5,618,815</b>	

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

- A.1.—In addition to the amount expended under this subhead, a sum of £1,014,970 received from the Vote for Increases in Remuneration and Pensions (No. 46), was spent on salaries, wages and allowances.
- A.2.—Some projects did not commence as originally planned, partly due to the loss of computer-trained staff.
- C.—The saving is mainly due to lower than expected volumes of postage, and savings on telephone and Government Telecommunications Network charges.
- D.2.—Development work on the modernisation of An Post's counter services did not commence during 1990. This work is expected to start in 1991.
- E.—Payments out of Subhead E in any financial year are provisional as expenditure and income of the Social Insurance Fund are not known until after the close of the year. The saving was due mainly to buoyancy in receipts from PRSI contributions and greater surpluses than anticipated arising from the amalgamation of the Occupational Injuries Fund and Redundancy and Employers Insolvency Fund with the Social Insurance Fund.
- H.—The excess is mainly due to the fact that the number of recipients was higher than expected.
- K.—The excess is mainly due to the number of claims being higher than anticipated.
- O.1.—Special grants were made available to the Society of St. Vincent de Paul (£100,000) and certain charities under the aegis of the Presbyterian Church (£7,000).
- Q.—The charge to this subhead comprises—

## Vote 41

	£
1. Cash shortages at Local Offices not involving suspicion of fraud or culpable negligence on the part of any officer (S.73/3/54) ... ..	11,825
2. Cash losses sustained in robberies at Local Offices (S.73/17/91) ... ..	<u>79,801</u>
	<u>£91,626</u>

R.—Grants were made on the grounds of equity in cases of non-contributory old age pensions, child benefit, widows and orphans non-contributory pensions and social assistance allowances where payment was not practicable within the prescribed periods (S.88/1/48).

### APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Receipts from the Social Insurance Fund and Occupational Injuries Fund ... ..	51,870,000	50,652,000
2. Recoveries of Social Assistance overpaid ... ..	1,850,000	1,056,763
3. Repayment from the Social Insurance Fund of amounts paid initially as Social Assistance ... ..	950,000	1,744,089
4. Recoupment in respect of staff on loan to outside bodies ... ..	100,000	84,307
5. Recoupment by EC of certain travelling expenses (Subhead B.1.) ...	30,000	26,181
6. Part recoupment by EC of conference costs ... ..	80,000	67,160
7. Miscellaneous ... ..	<u>90,000</u>	<u>96,341</u>
TOTAL	<u>£54,970,000</u>	<u>£3,726,841</u>

2, 3. As a result of new accounting arrangements for the treatment of recoveries of overpayments, certain receipts which had been included in subdivision 2 in previous years, are now being included in subdivision 3. This substantially accounts for the variances on these subdivisions.

4, 5, 6 and 7. Receipts under these headings cannot be accurately forecast.

### EXTRA REMUNERATION

The total number of officers who received extra remuneration was two thousand, five hundred and fifty-seven. Forty-two Higher Executive Officers, one hundred and fifty-two Executive Officers, one hundred and sixty-seven Staff Officers, one hundred and twelve Social Welfare Officers, four hundred and eighty-eight Clerical officers, four hundred and one Clerical Assistants, one Key Punch Operator, seventeen Paperkeepers, fifty-eight Messengers, one Nightwatchman, six Service Attendants and four Cleaners received sums ranging from £401 to £8,610 for the performance of overtime. The total amount paid for overtime was £2,226,958.

One officer received a total of £1,400 in respect of work arising from membership of the Legal Aid Board.

A total of sixteen officers received delegate allowances for attendance at meetings abroad amounting in total to £7,066. Of this six officers received sums ranging from £401 to £1,445.

### NOTES

*Ex-gratia* payments totalling £862 were made to eighteen officers who while on official duties sustained loss of or damage to personal property (E.109/41/41).

An *ex-gratia* payment of £40 was paid to a member of the public who sustained damage to personal property while on departmental property (S.73/21/80).

Payments totalling £790 were made to ten officers under the Input Scheme (DPS.6/84)

*Ex-gratia* payments totalling £48 in respect of medical expenses were made to three officers who sustained personal injuries while on official duties (E.109/83/67).

An *ex-gratia* payment of £123 in respect of legal costs was made to one officer arising from a court action brought against her by a claimant (E.95/5/85)

An *ex-gratia* payment of £600 was made to an officer in respect of the performance of higher duties as a result of a claim at Departmental Council (E.109/23/89 and E.109/54/89).

## Vote 41

*Ex-gratia* payments totalling £10,125 were made to twenty-nine officers serving at provincial locations who were required to take up duty in Dublin for an initial training period prior to decentralisation (E.105/5/90).

This account includes an amount of £517 for the purchase of gifts for presentation by or on behalf of the Minister.

Payments totalling £167,012 in respect of legal expenses and damages were made to five individuals who sustained personal injuries while on departmental property.

Legal costs and settlement totalling £51,283 were paid in respect of two court actions against the Department arising out of the implementation of Council Directive 79/7/EEC (S.73/21/80).

Legal costs totalling £8,795 were paid in respect of judicial reviews of decisions made in the case of two claimants (S.73/21/80).

Ten visual display units, one printer and two multiplexors were provided to the Naval Service, without payment.

Two computer systems were provided to Bolton Street College of Technology, without payment.

Recoveries of Social Assistance overpayments, amounting to £1,056,763 in cash refunds and by withholding from Social Insurance Fund (benefit) entitlements have been accounted for under Subhead P. In addition, recoveries amounting to £637,014 were made by deductions from assistance entitlements. The summary position on assistance overpayments at 31st December, 1990 was as follows:—

	£
Overpayments outstanding at 1st January, 1990 ... ..	14,691,805
Overpayments recorded in 1990 ... ..	<u>5,780,797</u>
	20,472,602
<i>Less:</i>	
Amounts recovered in 1990 ... ..	1,693,777
Amounts written-off as irrecoverable in 1990 ... ..	<u>4,150,388</u>
Overpayments outstanding at 31st December, 1990 ... ..	<u>£14,628,437</u>

The method of charging overpayments has changed with effect from 1990. All overpayments are now charged to the relevant subhead. As a result of this change the following accumulated amounts of overpayments as at 31 December, 1989 which were posted to suspense accounts in prior years have been charged to the Vote in 1990.

Subhead		£
F	Old Age (Non-contributory) Pensions ... ..	85,494
G	Child Benefit ... ..	70,586
H	Unemployment Assistance ... ..	1,275,601
I	Widows/Orphans (Non-contributory) Pensions ... ..	27,424
J	Deserted Wives' Allowances ... ..	63,427
	Prisoners Wives' Allowances ... ..	42,507
	Single Womens' Allowances ... ..	1,735
	Unmarried Mothers' Allowances ... ..	582,863
L	Rent Allowances ... ..	1,422
	Special Equal Treatment ... ..	16,045
	Free Fuel Scheme ... ..	1,725
M	Family Income Supplements ... ..	<u>54,233</u>
		£2,223,062

E. McCUMISKEY,  
*Accounting Officer.*

DEPARTMENT OF SOCIAL WELFARE,  
30th April, 1991.

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 Accounts and Statement are correct subject to the observations in my Report.

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

## See also Report of the Comptroller and Auditor General.

ACCOUNT of the sum expended in the year ended 31st December, 1990, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Health (including Oifig an Ard-Chláraitheora) and certain services administered by that Office, including grants to Health Boards, miscellaneous grants and a grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>ADMINISTRATION ETC.</b>				
A.1.—Salaries, Wages and Allowances ... ..	5,897,000	5,738,937	158,063	—
A.2.—Consultancy Services ...				
<i>Original</i> ... ..	£400,000			
<i>Supplementary</i> ... ..	<u>510,000</u>			
	910,000	897,601	12,399	—
B.1.—Travelling and Incidental Expenses ... ..				
<i>Original</i> ... ..	£400,000			
<i>Supplementary</i> ... ..	<u>190,000</u>			
	590,000	600,498	—	1,498
B.2.—Office Machinery and other Office Supplies ... ..				
<i>Original</i> ... ..	£205,000			
<i>Supplementary</i> ... ..	<u>196,000</u>			
	401,000	425,728	—	24,728
B.3.—Postal and Telecommunications Services ... ..				
<i>Original</i> ... ..	£300,000			
<i>Supplementary</i> ... ..	<u>70,000</u>			
	370,000	376,200	—	6,200
B.4.—Office Premises Expenses				
<i>Original</i> ... ..	£60,000			
<i>Supplementary</i> ... ..	<u>190,000</u>			
	250,000	238,564	11,436	—
C.—Superintendent and District Registrars ... ..	7,000	6,613	387	—
D.—Expenses in connection with the World Health Organisation and other International Bodies ... ..				
<i>Original</i> ... ..	£262,000			
<i>Supplementary</i> ... ..	<u>88,000</u>			
	350,000	349,309	691	—
E.—Statutory Inquiries ... ..	1,000	272	728	—
F.—Developmental, Consultative and Advisory Bodies ... ..				
<i>Original</i> ... ..	£1,743,000			
<i>Supplementary</i> ... ..	<u>204,000</u>			
	1,947,000	1,923,791	23,209	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<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> £739,415,000 <i>Supplementary</i> <u>10,000,000</u>	749,415,000	749,415,000	—	—
G.2.—Grants to Health Boards in respect of expenditure on cash allowances and cash grants ... .. <i>Original</i> £77,220,000 <i>Supplementary</i> <u>1,050,000</u>	78,270,000	78,270,000	—	—
G.3.—Grants on behalf of Health Boards to meet the expenses of the General Medical Services (Payments) Board <i>Original</i> £144,800,000 <i>Supplementary</i> <u>13,251,000</u>	158,051,000	158,051,000	—	—
G.4.—Grants on behalf of Health Boards to certain other Health Bodies ... .. <i>Original</i> £328,150,000 <i>Supplementary</i> <u>13,050,000</u>	341,200,000	341,200,000	—	—
G.5.—Payments to Health Agencies in respect of balances of grants for years prior to 1990 ... .. <i>Original</i> £80,300,000 <i>Supplementary</i> <u>9,749,000</u>	90,049,000	87,649,805	2,399,195	—
G.6.—Payments in respect of disablement caused by Thalidomide ... ..	110,000	107,352	2,648	—
G.7.—Payments in respect of persons claiming to have been damaged by vaccination ... ..	1,000	—	1,000	—
G.8.—Grants to Research Bodies	1,300,000	1,300,000	—	—
G.9.—Grants to Health Agencies and other similar organisations (National Lottery Funded) ... ..	7,600,000	8,600,000	—	1,000,000
H.—Grants to Adoption Societies	211,000	211,000	—	—

## Vote 42

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
I.—The Irish Society for the Prevention of Cruelty to Children (Grant-in-Aid) ...	80,000	73,400	6,600	—
J.1.—Building, Equipping and Furnishing of Hospitals and other Health Facilities ...				
<i>Original</i> £22,700,000				
<i>Supplementary</i> <u>6,200,000</u>	28,900,000	28,900,000	—	—
J.2.—Building, Equipping and Furnishing of Health Facilities (National Lottery Funded) ... .. .	3,000,000	2,000,000	1,000,000	—
J.3.—Information systems and related services for health agencies ... .. .				
<i>Original</i> £3,500,000				
<i>Supplementary</i> <u>800,000</u>	4,300,000	4,299,979	21	—
<b>MISCELLANEOUS</b>				
K.—Dissemination of information on health and health services	750,000	751,192	—	1,92
L.—Vaccine Lymph Supply ...				
<i>Original</i> £2,000				
<i>Supplementary</i> <u>2,000</u>	4,000	4,351	—	351
<b>GROSS TOTAL</b>				
<i>Original</i> £1,418,414,000				
<i>Supplementary</i> <u>55,550,000</u>	£ 1,473,964,000	1,471,390,592	3,616,377	1,042,469
			<b>Surplus of Gross Estimate over Expenditure</b>	<b>£2,573,408</b>
	<u>Estimated</u>	<u>Realised</u>		
<i>Deduct—</i>				
M.—Appropriations in Aid ...				
<i>Original</i> £163,750,000				
<i>Supplementary</i> <u>18,000,000</u>	181,750,000	179,404,156	<b>Deficiency in Appropriations in Aid realised</b>	<b>£2,345,844</b>
<b>NET TOTAL</b>				
<i>Original</i> £1,254,664,000				
<i>Supplementary</i> <u>37,550,000</u>	£ 1,292,214,000	1,291,986,436	<b>Net Surplus to be surrendered</b>	<b>£227,564</b>

### EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	£
Conscience Money ... .. .	260
Proceeds from the sale of hospital properties ... .. .	27,201

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

- B.2.—The excess was due to the need to provide additional computer and related equipment as part of the Department's computerisation programme.
- G.9.—The excess was due to the non-capital element of Lottery funded projects being greater than originally estimated.
- I.—The saving was due to the timing of the Society's application for its final quarter instalment.
- J.2.—The saving was due to the capital element of Lottery funded projects being less than originally estimated.

## APPROPRIATIONS IN AID

		<u>Estimated</u>	<u>Realised</u>
		£	£
1. Receipts from health contributions	Original		
	Supplementary		
		142,750,000	140,223,207
2. Recovery of cost of Health Services provided under regulations of the European Community	Original		
	Supplementary		
		37,500,000	37,536,231
3. Recovery from U.K. Department of Health and Social Security of their share of the cost of Leopardstown Park Hospital		450,000	353,838
4. Searches and certified copies of entries of Births, Deaths and Marriages		200,000	184,670
5. Recoupment of certain travelling expenses and subsistence allowances from the EC, etc.		50,000	64,471
6. Miscellaneous		<u>800,000</u>	<u>1,041,739</u>
	TOTAL Original	£163,750,000	
	Supplementary	<u>18,000,000</u>	
		<u>£181,750,000</u>	<u>£179,404,156</u>

3. The amount received reflects the reduced number of war pensioners availing of this facility.
4. The demand for certified copies of births, deaths and marriages was less than anticipated.
5. The surplus was due to an increase in foreign travel which was recouped to the Department.
6. The surplus was due to an increase in licence renewals for proprietary medicines.

## EXTRA REMUNERATION

Overtime was paid to ninety-two officers during the year at a total cost of £43,744. Thirty officers received amounts varying from £405 to £4,802.

A total of £12,349 was paid to forty-six officers in respect of delegate allowances at meetings abroad. Seven officers received amounts ranging from £525 to £1,816.

## NOTES

*Ex-gratia* lump sums totalling £1,140 were paid to two officers each receiving £570, in respect of an outstanding adjudication award (E.107/6/88).

*Ex-gratia* payments totalling £196 were paid to three officers in respect of loss of property and damage to clothing in the course of official duties (E.109/41/41).

An amount of £177 was spent on the purchase of gifts for presentation officially to foreign dignitaries (S.72/1/85).

**Vote 42**

Additional amounts of £15,118,000 and £4,166,000 were drawn from the Vote for Increases in Remuneration and Pensions (No. 46) and combined with the provisions in Subheads G.1. and G.4. respectively.

Institutional and out-patient hospital services were afforded to defence forces personnel and their dependants without application of the statutory charge.

**NATIONAL LOTTERY SUSPENSE ACCOUNT**

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1990.

	£	£
Balance at 1st January, 1990 ... .. .		71,950
Payments:		
National Social Service Board ... .. .	70,000	
Irish Society for Autistic Children ... .. .	<u>1,950</u>	71,950
Balance at 31st December, 1990 ... .. .		<u>Nil</u>

**PUBLIC SERVICE EARLY RETIREMENT SCHEME**

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1990

	£	£
Balance at 1st January, 1990 ... .. .		662,576 (Dr.)
Payments ... .. .		1,277,495
		1,940,171
Receipts from Vote 45 ... .. .	1,915,805	
Refunded from Health Agency ... .. .	<u>24,366</u>	1,940,171
Balance at 31st December, 1990 ... .. .		<u>Nil</u>

JOHN HURLEY,  
*Accounting Officer.*

DEPARTMENT OF HEALTH,  
29th April, 1991.

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

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

ACCOUNT of the sum expended in the year ended 31st December, 1990, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Energy, including certain services administered by that Office, and for payment of certain loans, subsidies, grants and a grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances ...	3,109,000	3,054,225	54,775	—
A.2.—Consultancy Services ... ..	250,000	133,189	116,811	—
B.1.—Travelling and Incidental Expenses	422,000	564,759	—	142,759
B.2.—Office Machinery and Other Office Supplies ... ..	222,000	220,910	1,090	—
B.3.—Office Premises Expenses ... ..	112,000	156,352	—	44,352
C.1.—Postal and Telecommunications Services ... ..	165,000	225,265	—	60,265
C.2.—Advertising and Publicity ... ..	31,000	31,463	—	463
D.—Geological Survey ... ..	175,000	213,091	—	38,091
E.—Minerals Development ... ..	150,000	7,800	142,200	—
F.1.—Energy Conservation ... ..	790,000	447,079	342,921	—
F.2.—Currency Exchange Loss on certain Industrial Credit Corporation plc Foreign Borrowing from Energy Global Loan Scheme ... ..	50,000	43,898	6,102	—
G.—Subscriptions to International Organisations ... ..	240,000	220,892	19,108	—
H.—An Bord Fuinnimh Núicléigh — Grant-in-Aid for General Expenses ... ..	940,000	865,000	75,000	—
I.—Training of Irish Personnel in Petroleum Related Disciplines ... ..	81,000	61,069	19,931	—
J.—Bord na Móna — Grants for Private Bog Development ... ..	500,000	500,000	—	—
K.—Miscellaneous Payments ... ..	1,000	525	475	—
L.—FEOGA—Western Aid Electrification	2,054,000	2,054,000	—	—
M.—Radiological Emergency Protection Plan ... ..	200,000	171,051	28,949	—
N.—Payments to Irish National Petroleum Corporation Limited for maintenance of Whiddy Island Oil Terminal ... ..	550,000	550,000	—	—
GROSS TOTAL	£ 10,042,000	9,520,568	807,362	285,930

## Vote 43

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
			Surplus of Gross Estimate over Expenditure <u>£521,432</u>	
<i>Deduct—</i>	<u>Estimated</u>	<u>Realised</u>	Surplus of Appropriations in Aid realised <u>£589,917</u>	
O.—Appropriation in Aid ... ..	2,836,000	3,425,917		
<b>NET TOTAL</b>	<b>£ 7,206,000</b>	<b>6,094,651</b>	<b>Total Surplus to be surrendered</b> <b><u>£1,111,349</u></b>	

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

- A.2.—Requirements were less than estimated, particularly in relation to petroleum/minerals exploration.
- B.1.—Departmental business abroad was more frequent than anticipated thus resulting in additional travel costs.
- B.3.—General maintenance expenses were underestimated.
- C.1.—Relocation of staff from rented premises necessitated the upgrading of part of the telephone system.
- D.—The analytical requirements of the Geological Survey were greater than anticipated.
- E.—Tax computations to enable the refund of an estimated royalty over-payment remained incomplete at year-end. Reduced expenditure on making safe old abandoned mineshafts also contributed to the saving.
- F.1.—Certain liabilities under the Environment Action Programme did not mature for payment until 1991.
- F.2.—Accurate estimation of these costs is difficult.
- G.—These expenses are difficult to predict with precision since they are largely dependant on fluctuating exchange rates.
- H.—A buoyancy in NEB's own resources led to a reduced demand for Exchequer financing.
- I.—A budgeted contribution to a research project was not taken up.
- K.—Miscellaneous expenditure against this token provision was less than estimated.
- M.—Certain liabilities did not mature for payment until 1991.

### APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Contributions and fees payable under Section 7 of the Gas Regulation Act, 1920, and the Gas Regulation Act, 1928 (No. 24 of 1928) ... ..	1,000	—
2. Repayment of travel costs of certain journeys to EC ... ..	37,000	58,915
3. Receipts under the Minerals Development Act, 1940, and the Petroleum and Other Minerals Development Act, 1960 ... ..	1,180,000	2,221,180
4. Receipts from EC in respect of specific surveys ... ..	1,000	4,720
5. Geological Survey, receipts from sale of aerial photographs, maps, etc.	37,000	44,789
6. Receipts from EC in respect of FEOGA Programme ... ..	1,438,000	1,092,251
7. Funds provided by certain holders of exclusive offshore petroleum licences for training, education of Irish personnel ... ..	1,000	—
8. Miscellaneous ... ..	21,000	4,062
9. Receipts from EC in respect of Valoren Programme ... ..	120,000	—
	<u>£2,836,000</u>	<u>£3,425,917</u>

1. No Order was made by the Minister for contributions by the gas utilities to this Fund.
2. Departmental business at EC was greater than anticipated thus resulting in higher EC recoupmnt.
3. The increase was due mainly to the issuing of offshore facilities which could not be regarded as certain when the estimates were framed.
4. The surplus against this token provision relates to a Geological Survey project carried out on behalf of the EC.
5. The disposal of equipment excess to requirements contributed to this surplus.
6. The EC contribution to this scheme in 1989 exceeded the amount due, therefore the contribution in respect of 1990 was adjusted accordingly.
7. These receipts arise from unforeseeable negotiations with oil exploration companies; no suitable opportunity arose in 1990 to realise receipts against this token provision.
8. The shortfall arose because an anticipated receipt did not materialise.
9. The drawdown of funding under the Valoren programme was not approved by the EC in sufficient time to enable the funds involved to be brought to account in 1990.

## EXTRA REMUNERATION

Overtime was paid to seventy-five officers at a total cost of £48,706. Thirty-one officers received amounts varying from £416 to £6,762.

A total of twenty-seven officers received allowances in respect of duties as delegates at meetings abroad (mainly EC). Of this total, ten officers received sums varying from £425 to £1,872. The total amount paid was £11,916.

## NOTES

Two compensation payments amounting to £798 were paid to civilians in respect of damage to their cars arising from collisions with official vehicles (S.411/1/80, S.411/18/85).

The account includes a sum of £451 for the purchase of gifts for presentation by and on behalf of the Minister (S.411/22/85).

Following a competitive tendering process scientific equipment to the value of £42,000 was disposed of by the Geological Survey of Ireland in exchange for analytical services.

STATEMENT OF ADVANCES REPAYABLE TO THE  
DEPARTMENT UNDER AGREEMENTS, ETC.  
ON 31ST DECEMBER, 1990.

	£
BULA LTD	956,296
INTEREST ACCRUED AS AT 31ST DECEMBER, 1990	2,405,363

JOHN LOUGHREY,  
*Accounting Officer.*

DEPARTMENT OF ENERGY,  
30th April, 1991.

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

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

**Vote 43**

**PUBLIC SERVICE EARLY RETIREMENT SCHEME**

**ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31st DECEMBER, 1990.**

	£
Balance at 1st January, 1990	3,591 (Dr.)
Receipts from Vote 45	7,269
	<u>3,678</u>
Payments	3,78
Balance at 31st December, 1990	<u>£110 (Dr.)</u>

**JOHN LOUGHREY,**  
*Accounting Officer.*

**DEPARTMENT OF ENERGY,**  
30th April, 1991.

Notes

The account includes a sum of £421 for the purchase of gift for presentation by and on behalf of the Minister (£241,218).

Following a competitive tendering process allocated to the value of £1300 was disposed of by the Geological Survey of Ireland in exchange for a physical service.

The account includes a sum of £421 for the purchase of gift for presentation by and on behalf of their car being from collision with official vehicles (£241,190, £41,028).

The compensation payments amounting to £798 were paid to victims in respect of damage to their cars arising from collision with official vehicles (£241,190, £41,028).

Over-time was paid to seventy-five officers at a total cost of £47,700. Thirty-one officers received amounts varying from £45 to £675.

Extra remuneration

**STATEMENT OF ADVANCES REPAYABLE TO THE  
DEPARTMENT UNDER AGREEMENT, ETC.  
ON 31st DECEMBER, 1990.**

£

988,598

2,405,763

INTEREST ACCRUED AS AT 31st DECEMBER, 1990

**JOHN LOUGHREY,**  
*Accounting Officer.*

**DEPARTMENT OF ENERGY,**  
30th April, 1991.

I have examined the above Account and the appended Account in accordance with the provisions of the Finance and Audit Departments Act 1971. I have verified all the information and explanations that I have required, and I certify as the result of my audit that in my opinion the Account is correct.

**E. J. WINDONNELL,**  
*For Revenue Commissioners.*

ACCOUNT of the sum expended in the year ended 31st December, 1990, compared with the sum granted, for salaries and expenses in connection with Forestry, Timber Processing and Amenities and for payment of certain grants and a grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances ...				
<i>Original</i> £971,000				
<i>Less Supplementary</i> 131,000				
	840,000	829,776	10,224	—
A.2.—Consultancy Services ... .. .	1,000	—	1,000	—
A.3.—Grant to Coillte Teoranta for Superannuation Purposes... .. .				
<i>Original</i> £2,900,000				
<i>Supplementary</i> 3,288,000				
	6,188,000	5,821,267	366,733	—
B.1.—Travelling and Incidental Expenses	169,000	109,302	59,698	—
B.2.—Postal and Telecommunications Services ... .. .	65,000	43,030	21,970	—
B.3.—Office Machinery and other Office Supplies ... .. .	74,000	92,391	—	18,391
B.4.—Office Premises Expenses ... .. .	35,000	14,007	20,993	—
C.—Coillte Teoranta — Administration and Current Expenses (Grant-in-Aid) ...				
<i>Original</i> £2,500,000				
<i>Less Supplementary</i> 2,429,000				
	71,000	70,604	396	—
D.—Grants for Afforestation Purposes etc. including promotion thereof ... .. .				
<i>Original</i> £6,900,000				
<i>Less Supplementary</i> 700,000				
	6,200,000	5,837,662	362,338	—
E.—Agency Payments relating to Private Forestry and Felling Licences ... .. .	500,000	522,698	—	22,698
F.—Agency Payments relating to Forestry Research ... .. .	588,000	587,636	364	—
<b>GROSS TOTAL</b>				
<i>Original</i> £14,703,000				
<i>Supplementary</i> 28,000				
£	14,731,000	13,928,373	843,716	41,089
			Surplus of Gross Estimate over Expenditure £802,627	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>		
G.—Appropriations in Aid ... .. .				
<i>Original</i> £5,106,000				
<i>Supplementary</i> 27,000				
	5,133,000	4,351,665		Deficiency of Appropriations in Aid realised £781,335

## Vote 44

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
NET TOTAL			£	£
<i>Original</i>	£9,597,000			
<i>Supplementary</i>	<u>1,000</u>			
	£	£		
	9,598,000	9,576,708		
				Net Surplus to be surrendered
				<u>£21,292</u>

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

- A.2.—This token provision was not required.
- A.3.—Expenditure of the entire additional amount in the Supplementary Estimate was contingent on receipt of Appropriations-in-Aid and was restricted by the shortfall in the latter.
- B.1.—The saving arose mainly on home and foreign travel due to the small number of staff and to a less than anticipated expenditure on non-EC foreign travel.
- B.2.—Telephone and postal costs were lower than anticipated.
- B.3.—The excess was mainly due to the purchase of a photocopier and shredding equipment.
- B.4.—The saving arose as the proposed movement of staff to other offices did not materialise.
- D.—Savings resulted from the later than expected launch of the Operational Programme for Forestry.

### APPROPRIATIONS IN AID

		<u>Estimated</u>	<u>Revised</u>
		£	£
EC recoupment in respect of Grants for Afforestation Purposes (Subhead D) ... ..			
	<i>Original</i>		
	<i>Supplementary</i>		
		£5,073,000	
		<u>27,000</u>	
		5,100,000	4335,628
Recoupment of certain travelling and subsistence expenses from the EC etc. ... ..		13,000	13,576
Receipts in respect of fees for private forestry and for the felling licence advisory service ... ..		<u>20,000</u>	<u>2,461</u>
	<i>Original</i>	£5,106,000	
	<i>Supplementary</i>	<u>27,000</u>	
		£5,133,000	£4351,665

EC recoupment in respect of Grants:— A payment due from the E.C. in respect of recoupment of grants for afforestation paid under Subhead D was not received until January, 1991.

Receipts in respect of fees for private forestry and for the felling licence advisory service:— Receipts under this heading are difficult to estimate and in the event were over-estimated.

### EXTRA REMUNERATION

Eight officers received sums ranging from £415 to £10,968 in respect of overtime. A total of £23,030 was paid to eighteen officers for overtime.

Four officers were paid amounts ranging from £487 to £1,431 in respect of attendance at meetings abroad. The total amount paid was £4,073 to six officers.

An Executive Officer was paid £477 for the performance of higher duties. The total amount paid was £693 to two officers.

NOTE

An *ex-gratia* payment of £10 was made to an officer in respect of medical expenses (E.109/83/67).

JOHN LOUGHREY,  
*Accounting Officer.*

DEPARTMENT OF ENERGY,  
20th April, 1991.

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1990

	£	£
Balance on 1st January, 1990 ... ..		614,217 ( <i>Dr.</i> )
Receipts from Vote 45 ... ..		<u>619,912</u>
		5,695
Payments ... ..	344,889	
Less: Amount due under Redundancy Payments Act ... ..	<u>237,063</u>	<u>107,826</u>
Balance on 31st December, 1990 ... ..		£102,131 ( <i>Dr.</i> )

JOHN LOUGHREY,  
*Accounting Officer.*

DEPARTMENT OF ENERGY,  
30th April, 1991.

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

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

## Vote 45 PUBLIC SERVICE EARLY RETIREMENT PAYMENTS

ACCOUNT of the sum expended, in the year ended 31st December, 1990, compared with the sum granted, for the payment of lump sum and related payments resulting from early retirement in the public service.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Lump Sum and Related Payments resulting from Early Retirement in the Public Service.	5,000,000	4,942,589	57,411	—
	£ 5,000,000	£ 4,942,589	57,411	—
Surplus to be surrendered				£57,411

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

The Public Service Early Retirement scheme operates on a voluntary basis. Expenditure under the scheme is a function of take-up, the level of which is not always predictable.

S.P. CRÖMIEN,  
Accounting Officer.

DEPARTMENT OF FINANCE,  
24th April, 1991.

### ISSUES DURING 1990 FROM VOTE 45 TO OTHER VOTES

Number of Vote	Department, etc.	Amount
		£
2	Houses of the Oireachtas	17,523
3	Taoiseach	53,165
7	Finance	300
9	Revenue Commissioners	19,406
10	Office of Public Works	220,792
11	State Laboratory	247
15	Valuation and Ordnance Survey	21,590
22	Courts	15,007
25	Environment	730,719
26	Education	47,143
28	Second-Level and Further Education	1455,804
29	Third-Level and Further Education	181,601
30	Marine	51,040
32	Agriculture and Food	435,192
33	Labour	174,865
34	Industry and Commerce	8,711
35	Tourism and Transport	7,294
42	Health	1253,129
43	Energy	249,061
	TOTAL	£ 4,942,589

S.P. CRÖMIEN,  
Accounting Officer.

DEPARTMENT OF FINANCE,  
24th April, 1991.

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

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

## Vote 46 INCREASES IN REMUNERATION AND PENSIONS

ACCOUNT of the sum expended, in the year ended 31st December, 1990, compared with the sum granted, for Increases in Remuneration and Pensions.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Increases in Remuneration and Pensions	50,000,000	44,298,420	5,701,580	—
	£	£	£	£
	50,000,000	44,298,420	5,701,580	—
Surplus to be surrendered				£5,701,580

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

The saving arose from the offsetting of savings on individual Votes against the cost of increases in remuneration and pensions.

#### EXPENDITURE

VOTE NO.	SERVICE	£	£
1	President's Establishment ... ..		2,000
3	Taoiseach ... ..		131,000
5	An Chomhairle Ealaíon ... ..		6,000
6	National Gallery ... ..		24,000
7	Office of the Minister for Finance ... ..		—
	Institute of Public Administration ... ..	18,000	
	Economic and Social Research Institute ... ..	8,400	
			26,400
10	Office of Public Works ... ..		204,500
11	State Laboratory ... ..		41,000
15	Valuation and Ordnance Survey ... ..		335,000
25	Environment ... ..		
	Salaries, wages and allowances ... ..	189,000	
	Research, analytical and related services, etc ... ..	1,000	
	Licensing and registration of motor vehicles, licensing of drivers and testing of vehicles ... ..	18,000	
	An Bord Pleanála ... ..	14,000	
	Miscellaneous services ... ..	3,000	
			225,000
27	First Level Education ... ..		—
	Grants towards Clerical Assistance in National Schools ... ..	186,000	
	Grants towards the employment of Caretakers in National Schools ... ..	83,000	
	Child care assistants in National Schools for the handicapped ... ..	50,000	
			319,000
28	Second Level and Further Education ... ..		
	Grants towards Clerical Assistance in Secondary Schools ... ..	60,000	
	Annual non-capital grants to Vocational Education Committees (excluding grants in respect of Regional and other Technical and Specialist Colleges for running costs and certain student support) ... ..	140,000	
			200,000

## Vote 46

VOTE NO.	SERVICE	£	€
29	Third Level and Further Education ... ..	91,000	
	An tUdaras Um Ard-Oideachas—General (Non-Capital)		
	Grants to Universities and Colleges and Designated Institutions		
	of Higher Education ... ..	216,000	
	Dublin Dental Hospital ... ..	<u>31,000</u>	
			338000
30	Marine ... ..		89630
31	Roinn na Gaeltachta ... ..	44,000	
	Udaras na Gaeltachta ... ..	<u>155,500</u>	
			199500
32	Agriculture and Food ... ..	2,031,000	
	TEAGASC ... ..	1,713,500	
	Coras Beostoic agus Feola ... ..	<u>37,353</u>	
			3,781353
34	Industry and Commerce ... ..	—	
	Shannon Free Airport Development Company Limited		
	Administration and General Expenses (Industrial		
	Development) (Grant-in-Aid) ... ..		47767
35	Tourism and Transport ... ..	—	
	Bord Fáilte Éireann ... ..	13,000	
	Shannon Free Airport Development Company Limited		
	(Tourism/Traffic Development) ... ..	<u>15,800</u>	
			28100
37	Defence ... ..		17,00000
38	Army Pensions ... ..		1,00000
41	Social Welfare ... ..		1,01470
42	Health ... ..		
	Grants to Health Boards ... ..		
	Subhead G.1. ... ..	15,118,000	
	Subhead G.4. ... ..	<u>4,166,000</u>	
			<u>19,28400</u>
		TOTAL £	44,29820

S.P. CROMEN,  
Accounting Officer.

DEPARTMENT OF FINANCE,  
29th April, 1991.

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

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

## CONTINGENCY FUND DEPOSIT ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1990

RECEIPTS			PAYMENTS	
		£		£
Balance at 1st January, 1990	...	20,000	Balance at 31st December, 1990	20,000
		£20,000		£20,000

S.P. CROMIEN,  
Accounting Officer.

DEPARTMENT OF FINANCE,  
22nd May 1991.

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

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

# INDEX

## APPROPRIATIONS ACCOUNTS OF PUBLIC SERVICES, 1990 AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

(Titles of Votes as shown in Bold Type)

	PAGE		PAGE
Abbotstown Farm .....	117	Central Information Technology	
Acquisition of Fisheries .....	105	Service .....	18
Adoption Societies .....	165	<b>Central Statistics</b> .....	13
Adult Education Organisations .....	81, 84	CERT .....	124
Advisory Council on Development		<b>Charitable Donations and Bequests</b> .....	67
Co-operation .....	157	Chief State Solicitor .....	41
Aer Rianta cpt. ....	134	Child Benefit .....	160
Agency for Personal Services Overseas .....	157	Children in Care .....	93
<b>Agriculture and Food</b> .....	112	<b>Chomhairle Ealaíon, An</b> .....	15
Air Navigation Services Office .....	134	Circuit Court .....	62
Amenity Projects and Recreational		Ciste na Gaeilge .....	111
Facilities .....	69	Ciste Pinsean Thithe an Oireachtais .....	3
An Bord Pleanála .....	69	Civil Aviation .....	134
<b>An Chomhairle Ealaíon</b> .....	15	Civil Defence .....	144
An Post .....	141, 160	Civil Service Arbitration Board .....	8, 20
Anglo-Irish Co-Operation, North-South		<b>Civil Service Commission</b> .....	45
and .....	153	Coast Life Saving Service .....	104
<b>Army Pensions</b> .....	150	Coast Protection .....	105
Arramara Teoranta .....	110	Coastal Radio Stations .....	105
Arterial Drainage .....	30	Coillte Teoranta .....	173
Arts Council .....	15	Coiste an Asgard .....	149
Association of Garda Sergeants and		College of Industrial Relations .....	123
Inspectors .....	56	Combat Poverty Agency .....	161
<b>Attorney General, Office of</b> .....	39	<b>Commerce, Industry and</b> .....	128
<b>Auditor General, Comptroller and</b> .....	23	Commission on Remuneration and	
A.L.O.N.E. ....	72	Conditions of Service in the Defence	
Barretstown Castle Trust .....	34	Forces .....	148
Beef Classification Scheme .....	113	Commissioners of Irish lights .....	105
<b>Bequests, Charitable Donations and</b> .....	67	Commissioners of Public Works in	
Bilateral and Other Aid Fund		Ireland .....	34
(Grant-in-Aid) .....	159	Common Fund for Commodities .....	18
Bord Fáilte .....	133	<b>Communications</b> .....	141
Bord Fuinnimh Núicléigh .....	169	Community Enterprise Programme .....	124
Bord Glas .....	113	Community Services Order Scheme .....	58
Bord Iascaigh Mhara .....	104	Companies Registration Office .....	130
Bord na gCapall .....	113	Compensation for Fish Withdrawals .....	105
Bord na gCon .....	113	Compensation for Personal Injuries	
Bord na Mona .....	169	Criminally Inflicted .....	51
Bord Pleanála .....	69	Comprehensive and Community	
Bord Scoiláireachtaí Comalairte .....	154	Schools .....	95
Bovine Tuberculosis and Brucellosis		<b>Comptroller and Auditor General</b> .....	23
Eradication .....	113	Conciliation Service .....	51
Broadcasting Complaints Commission .....	143	Conference on Disarmament in Europe .....	157
Brucellosis Eradication, Bovine		Contingency Fund Deposit Account .....	179
Tuberculosis and .....	113	Córas Beostoic agus Feola .....	113
Bula Limited .....	171	Córas Iompair Éireann .....	133
Catchment Drainage Scheme .....	31	Córas Tráchtála .....	128
Centenarians' Bounty .....	1	Cork Hospitals Board .....	101
Central Building Maintenance		Cork/Swansea Ferries .....	134
Workshops .....	31	Council for the Status of Women .....	6
Central Engineering Workshops .....	31	Council of Europe .....	158
		County Development Work .....	18
		<b>Courts</b> .....	62

	PAGE		PAGE
Criminal Injuries Compensation Tribunal .....	53	Fishery Harbour Centres Act, 1968 .....	104
Cross Border Studies .....	143	Food Aid Convention .....	121
Cultural Relations .....	153	<b>Food, Agriculture and</b> .....	112
Cultural, Scientific and Educational Organisations .....	82, 85	Foras Aiseanna Saothair .....	123
Cumann Parlaiminteach na hEireann .....	3	<b>Foreign Affairs</b> .....	153
Cuntas Chiste na Gaeilge .....	111	<b>Forestry</b> .....	173
Dail Eireann .....	2	Gaeleagras na Seirbhise Poiblí .....	18
Dairy Disposal Company Limited .....	113	<b>Gaeltachta, Roinn na</b> .....	109
Data Protection Commissioner, Office of the .....	51	Gaeltachta, Údarás na .....	109
<b>Defence</b> .....	144	Garda Complaints Board .....	51
<b>Department of Agriculture and Food</b> .....	112	Garda Representative Association .....	56
<b>Department of the Taoiseach</b> .....	6	<b>Garda Síochána</b> .....	54
DÍON .....	123	Garda Síochána Benevolent Society .....	56
<b>Director of Public Prosecutions, Office of the</b> .....	42	Garda Síochána Medical Aid Society .....	56
Disaster Relief .....	157	Garda Síochána Reward Fund .....	57
District Court .....	62	General Agreement on Tariffs and Trade .....	158
Donations and Bequests, Charitable .....	67	General Medical Services (Payments) Board .....	165
Dublin Dental Hospital .....	100	Geological Survey .....	169
Dublin Institute for Advanced Studies .....	100	Government Supplies Agency .....	29
Dublin Transport Authority .....	134	GPO Restoration .....	141
<b>Ealaíon, An Chomhairle</b> .....	15	Graduate Placement Programme .....	124
<b>Early Retirement Payments, Public Service</b> .....	176	Group Water Schemes .....	68
Economic and Social Research Institute .....	18	Harbour Development .....	104
<b>Education, First-Level</b> .....	93	Harbours, State .....	104
<b>Education, Office of the Minister for</b> .....	81	<b>Health</b> .....	164
<b>Education, Second-Level and Further</b> .....	95	Health Boards .....	165
<b>Education, Third-Level and Further</b> .....	100	High Courts .....	62
Employment and Training Levy .....	126	High Education Grants .....	100
Employment Equality Agency .....	123	House Improvement Grants .....	71
Employment Guarantee Fund .....	86, 132	<b>Houses of the Oireachtas and the European Authority</b> .....	2
Employment Incentive Scheme .....	124	Housing Finance Agency plc .....	68
<b>Energy</b> .....	169	Housing Grants and Subsidies .....	68
Energy Conservation .....	169	Incorporated Council of Law Reporting for Ireland .....	51
Enterprise Scheme .....	124	<b>Increases in Remuneration and Pensions</b> .....	177
<b>Environment</b> .....	68	Industrial Credit Corporation plc .....	18, 128, 169
Environmental Protection Agency .....	69	Industrial Development Authority .....	129
Eolas .....	128	<b>Industry and Commerce</b> .....	128
Equitation Teams .....	144	Information Technology Initiatives .....	18
Eradication of Disease, Livestock Improvement and .....	112	Inland Fisheries Developments .....	105
<b>European Assembly</b> .....	2	Inland Waterways .....	30
European Institute of Public Administration .....	20	Institiúid Teangeolaíochta Éireann .....	82, 84
European Regional Development Fund .....	11	Institute of Public Administration .....	18
Export Guarantee Arrangements .....	129	Intergovernmental Legal Bodies .....	158
Family Income Supplement .....	160	<b>International Co-Operation</b> .....	157
Farm Classification Office .....	43	International Natural Rubber Organisation .....	130
Farm tax Tribunal .....	43	International Organisation for Migration .....	157
Farmer's Retirement Scheme .....	117	Irish Association for Victim Support .....	51
FEOGA .....	114, 169	Irish Goods Council .....	129
Film Censorship Fees .....	52	Irish Land Commission .....	112
<b>Finance, Office of the Minister for</b> .....	18	Irish Management Institute .....	123
Fire and Emergency Services .....	69	Irish Merchant Seamen's Memorial Committee .....	105
<b>First-Level Education</b> .....	93	Irish Productivity Centre .....	129

	PAGE		PAGE
Irish Red Cross Society.....	149	National Museum.....	6
Irish Sailors and Soldiers Land Trust...	6,108	National Safety Council.....	69
Irish Shipping Limited.....	105	National Schools.....	93
Irish Society for the Prevention of Cruelty to Children.....	166	National Schools for the Handicapped.....	93
Joint Services Committee.....	2	National Social Services Board.....	168
<b>Justice, Office of the Minister for.....</b>	<b>51</b>	North-South and Anglo-Irish Co-operation.....	153
Kilkenny Design Workshops Limited...	129	Occupational Injuries Fund.....	162
King John's Castle, Limerick.....	133	<b>Office of Public Works.....</b>	<b>29</b>
<b>Laboratory, State.....</b>	<b>36</b>	<b>Office of the Attorney General.....</b>	<b>39</b>
<b>Labour.....</b>	<b>123</b>	Office of the Data Protection Commissioner.....	51
Labour Court.....	123	<b>Office of the Director of Public Prosecutions.....</b>	<b>41</b>
Labour Relations Commission.....	124	<b>Office of the Minister for Education.....</b>	<b>81</b>
<b>Land Registry and Registry of Deeds....</b>	<b>65</b>	<b>Office of the Minister for Finance.....</b>	<b>18</b>
Law Reform Commission.....	41	<b>Office of the Minister for Justice.....</b>	<b>51</b>
Legal Aid — Criminal.....	51	<b>Office of the Ombudsman.....</b>	<b>47</b>
Legal Aid Board.....	51	<b>Office of the Revenue Commissioners.....</b>	<b>24</b>
Leopardstown Park Hospital.....	167	Official Development Assistance.....	157
Livestock Improvement and Eradication of Disease.....	112	Oifig an Ard-Chláraitheora.....	162
Local Appointments Commission.....	45	Oifig Eorpach do Theangacha Neamhfhóirleathana.....	109
Local Authorities.....	69	<b>Oireachtas and the European Assembly, Houses of the.....</b>	<b>2</b>
Local Authority Housing.....	68	Old Age and Blind Pensions.....	160
Local Authority Library Service.....	69, 78	<b>Ombudsman, Office of the.....</b>	<b>47</b>
Local Improvements Scheme.....	69	On Farm Investment.....	114
Local Loans Fund.....	32	<b>Ordinance Survey, Valuation and.....</b>	<b>43</b>
Local Security Force.....	54	Organisation for Economic Co-Operation and Development.....	158
Malicious Injuries.....	69	Parks.....	30
Manufacturing Accounts, Prisons.....	61	Passports.....	154
<b>Marine.....</b>	<b>104</b>	Paymaster General's Office.....	18
Marine Development.....	104	<b>Pensions, Army.....</b>	<b>150</b>
Marine Emergency Contingency.....	105	Pigs and Bacon Commission.....	113
Marine Research Institute.....	105	Post-Primary Services.....	95
Marine Storm Damage Grants.....	105	<b>President's Establishment.....</b>	<b>1</b>
Marine Works (Ireland) Act, 1902.....	108	President's Household Staff.....	23
Market Entry and Development Scheme.....	128	Primary Education Review Body.....	83
Mereorological Service.....	135	Prison Officers' Medical Aid Society.....	58
Minerals Development.....	169	<b>Prisons.....</b>	<b>58</b>
Model Schools.....	93	Prisons Manufacturing Accounts.....	61
Moy Fishery.....	106	Private Rented Dwellings — Determination of Tenancy Terms.....	68
National Archives.....	6	Probation and Welfare Services.....	60
National Authority for Occupational Safety and Health.....	123	Production and Development Aids.....	113
National Botanic Gardens.....	112	Public Libraries.....	69
National Council for Curriculum and Assessment.....	81	Public Safety and Crowd Control Committee.....	53
National Development Corporation Limited.....	129	<b>Public Service Early Retirement Payments.....</b>	<b>174</b>
National Economic and Social Council	6	Public Service Early Retirement Scheme.....	5, 12, 21, 27, 34, 3, 44 64, 66, 72, 85, 98, 103 108, 122, 127, 132, 137 168, 172, 175
<b>National Gallery.....</b>	<b>16</b>	Public Water Supply.....	68
National Heritage Council.....	6	<b>Public Works, Office of.....</b>	<b>29</b>
National Industrial Safety Organisation.....	123		
National Library.....	6		
National Micro-Electronics Research Centre.....	129		
National Monuments.....	30		

	PAGE		PAGE
Racing Board.....	112	Supplementary Welfare Allowances.....	160
Radio Telefis Eireann.....	140	Supreme Court.....	62
Radiological Emergency Protection Plan.....	169	Swansea/Cork Ferries.....	134
Refugee Resettlement Committee.....	157	<b>Taoiseach, Department of the</b> .....	6
Regional/Local Air Services.....	134	Task Force on Special Housing Aid for the Elderly.....	68, 72
Register of Electors.....	69	Teacher Training Colleges.....	133
Registration Council.....	98	Teagasc.....	112
<b>Registry of Deeds, Land Registry and</b> ...	65	Teamwork.....	124
Remunerations and Pensions, Increases in.....	177	Technological Aids.....	81
Repatriation Advances.....	155	Thalidomide.....	165
Reserve Defence Forces.....	144	<b>Third-Level and Further Education</b> .....	100
<b>Revenue Commissioners, Office of the</b> ...	25	Thomond College of Education.....	100
Review Body on Higher Remuneration in the Public Sector.....	19, 21	Timber Processing.....	173
<b>Roinn na Gaeltachta</b> .....	109	Tithe Gaeltachta.....	109
Royal Irish Academy of Music.....	82, 85	<b>Tourism and Transport</b> .....	133
Royal National Lifeboat Institute.....	103	Traffic Management Schemes.....	133
Salmon Research Trust, The.....	103	<b>Transport, Tourism and</b> .....	133
Science and Technology Programme....	129	Travelling People, Serviced sites for .....	68
Seanad Eireann.....	2	Údarás na Gaeltachta.....	109
Second Commission on the Status of Women.....	6	Údarás um Ard-Oideachas, An t.....	100
Secondary Schools.....	95	Unemployment Assistance.....	160
Secondary Teachers.....	95	United Nations.....	157
<b>Second-Level and Further Education</b> ....	95	University Scholarships.....	100
<b>Secret Service</b> .....	38	Vaccine Lymph Supply.....	166
Sectoral Development Committee.....	131	Valoren Programme.....	170
Settlement of Travelling People.....	68	<b>Valuation and Ordnance Survey</b> .....	43
Sewerage Schemes.....	68	Valuation Tribunal.....	43
Shannon Free Airport Development Company Limited.....	128, 133	Veterinary Research Laboratory.....	117
Shanwick Communication charges.....	135	Vocational Education Committees.....	95, 100
Social Assistance.....	160	Weights and Measures Acts.....	130
Social Employment Scheme.....	124	Western Aid Electrification.....	169
Social Insurance Fund.....	160	Western Development Fund.....	18
<b>Social Welfare</b> .....	160	Western Package.....	117
Society of St. Vincent de Paul.....	161	Whiddy Oil Terminal.....	117
Special Criminal Court.....	62	Widows' and Orphans' Non-Contributory Pensions.....	160
Spike Island.....	117	Wildlife Service.....	30
State Airports.....	138	Witnesses' Expenses.....	54
State Harbours.....	104	World Food Programme.....	121
<b>State Laboratory</b> .....	36	World Health Organisation.....	164
State Pathology.....	41	Youth and Sport Activities/ Organisations.....	84
Stationery Office.....	29	Zoo Committee.....	83
St. Paul's Garda Medical Aid Society ..	54		
Superannuation and Retired Allowances.....	48		
Superintendent and District Registrars ..	164		