





APPROPRIATION ACCOUNTS

1959-60

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED
BY THE OIREACHTAS FOR PUBLIC SERVICES FOR
THE YEAR ENDED 31 MARCH 1960, TOGETHER
WITH THE REPORT OF THE COMPTROLLER
AND AUDITOR GENERAL THEREON

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

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ACCOUNTS OF THE PUBLIC SERVICES, 1959-60

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

GENERAL

Outturn of the Year (Adjusted to the nearest £)

1. The audited accounts are summarised on page xxxvii. The amount to be surrendered as shown in the summary is £2,812,812 arrived at as follows:—

	Gross Expenditure £	Estimated £	Actual £
Original estimates ...	123,215,366		
Supplementary and additional estimates ...	7,532,985		
		130,748,351	127,892,076
<i>Less</i> expenditure in excess of Vote-No. 59, External Affairs ...			7,573
<i>Deduct—</i>			127,884,503
Appropriations in Aid			
Original estimates ...	7,668,296		
Supplementary do.	2,503,285		
		10,171,581	10,121,181
<i>Less</i> surplus appropriations in aid to be applied, subject to approval by the Oireachtas, to meet excess expenditure on Vote 59, External Affairs			636
			10,120,545
Net Expenditure		£120,576,770	£117,763,958
Amount to be surrendered ...		£2,812,812	

This represents 2.3 per cent. of the supply grants as compared with 1.9 per cent. in the previous year. The principal savings were :—

Amount £	Vote No.	Service
407,319	62	Social Insurance
406,968	55	Posts and Telegraphs
327,738	51	Transport and Marine Services
321,271	50	Industry and Commerce

Excess Vote

2. Expenditure amounting to £7,573 over and above the gross provision made by the Oireachtas has been incurred on Vote No. 59, External Affairs, and will require an excess vote. There were surplus receipts of £636 under appropriations in aid (*see also paragraph 94 of this report*).

Exchequer Extra Receipts

3. Extra receipts payable to the Exchequer as recorded in the appropriation accounts amounted to £648,405.

Surrender of Balances on 1958-59 Votes

4. The balances due to be surrendered out of votes for the public services for 1958-59 amounted to £2,193,945. 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. The results are satisfactory, with some exceptions which are referred to in paragraphs relating to the votes of the Departments concerned.

National Development Fund (Winding up) Account

6. As indicated in paragraph 7 of the previous report the balance in the Winding up Account at 31 March, 1959, was £1,521,995 (including £16,875 in the hands of agent Depart-

ments). Issues to Departments in the year amounted to £310,060, viz. :—

	Vote	£
9.	Public Works and Buildings	90,350
10.	Employment and Emergency Schemes ...	6,000
35.	Local Government	13,985
45.	Lands	40,500
49.	Agriculture	49,500
50.	Industry and Commerce	9,296
51.	Transport and Marine Services	100,429
		<hr/> £310,060 <hr/>

The statements appended to the accounts of the relevant votes indicate the expenditure incurred on the various projects during the year under review.

7. The expenditure on projects since the establishment of the Fund to 31 March 1960 was as follows :—

	Project	Total Expenditure to 31 March 1960 £
PUBLIC WORKS AND BUILDINGS :		
Gaeltacht Projects :		
	Cora Point, Inishmaan	10,110
	Inishere Pier	18,350
	An Chorr Ait, Inishere	2,390
Drainage Works :		
	Owenogarney River Embank- ments Scheme	107,706
	Deale and Swillyburn Rivers Scheme	195,371
	*Shannon Catchment Survey	1,982
SPECIAL EMPLOYMENT SCHEMES OFFICE :		
	*Urban Employment Schemes	652,200
	*Minor Employment Schemes	135,806
	*Development Works in bogs used by landholders and other private producers	152,379
	*Rural Improvements Scheme	192,888
DEPARTMENT OF LOCAL GOVERNMENT :		
	Road Fund	2,476,444
	Road Works (Fíor-Ghaeltacht)	101,421
	*Works under the Local Authorities (Works) Act, 1949	450,000
	Repairs to sea wall, Bray ...	8,936
	Helvick Water Supply Scheme, Co. Waterford ...	5,250
	Glencolumbkille Water Supply Scheme, Co. Donegal ...	2,850
	Falcarragh Sewerage Scheme, Co. Donegal	3,300
	Scheme for disposal of effluent at factory of Gorey Leather Co. Ltd., Co. Wexford ...	11,435

	Project	Total Expenditure to 31 March 1960 £
DEPARTMENT OF LANDS :	Improvement Works—Shannon Flooding Relief Scheme	35,923
FISHERIES :	Establishment of fish farm by Inland Fisheries Trust ...	38,000
	Establishment of fish handling and processing station at Galway by An Bord Iascaigh Mhara ...	33,871
	Provision of fishing boats in the Ffor-Ghaeltacht by An Bord Iascaigh Mhara ...	68,386
DEPARTMENT OF AGRICULTURE :	*Bovine Tuberculosis Eradication Scheme ...	653,000
	*Farm Buildings and Farm Water Supply Schemes for farmers undertaking B.T.E. ...	
	Production of foundation stocks of seed ...	70,397
	Artificial Insemination facilities in North Western Area	36,817
	Drainage of River Rye ...	54,720
	Glenamoy peatland experimental station (transferred to An Foras Talúntais from 21 May 1959) ...	67,465
	Facilities for drying and storage of onions in Co. Kerry	10,321
	Buildings and equipment for Department's agricultural schools and farms ...	24,740
	Erection of pig progeny testing station ...	34,928
	Orchard planting in Dungan area ...	11,017
	Provision of storage for seed and ware potatoes ...	1,585
DEPARTMENT OF INDUSTRY AND COMMERCE :		
Payments to An Óige for purchase, repair, renovation, etc., of premises at :	78, Morehampton Road, Dublin—purchase and repair, etc. ...	11,175
	1, Redclyffe, Western Road, Cork—purchase and furnishing, etc. ...	7,813
	Ballhill Youth Hostel, Co. Donegal—improvements ...	1,660
	Knockree Youth Hostel, Enniskerry—improvements	500
	Aghadoe House, Co. Kerry—purchase and furnishings, etc. ...	9,032

		Total Expenditure to 31 March 1960 £
Project		
DEPARTMENT OF INDUSTRY AND COMMERCE— <i>contd.</i> :		
Repairs to roads to turf-burning generating stations :	Payments to Department of Local Government ...	94,727
	Payments to Special Employment Schemes Office ...	21,500
	Survey of roads and bridges in vicinity of sites for 4 turf-burning generating stations ...	809
TRANSPORT AND MARINE :		
	Improvement Works at Dublin Harbour ...	319,045
	Improvement Works at Cork Harbour ...	385,751
	Improvement Works at Limerick Harbour ...	37,094
	Survey of Moy Estuary ...	1,869
	Improvement Works at Dun Laoghaire Station ...	20,000
		<u>£6,580,963</u>

*denotes projects in respect of which expenditure is also borne on the relative votes.

Expenditure on projects carried out by local authorities is examined by Local Government auditors whose certificates are made available to me. In the case of grants issued to the Inland Fisheries Trust, An Bord Iascaigh Mhara and An Óige, I have accepted their auditors' certificates as evidence of the expenditure incurred therefrom.

The balance in the Winding up Account at 31 March 1960 was £1,219,037 (including £23,977 in the hands of agent Departments).

8.—STATEMENT OF RECEIPTS INTO AND ISSUES OUT OF

RECEIPTS					£
REVENUE :—					
Customs and Excise Duties	...	...	...	...	69,192,000
Estate, etc., Duties and Stamps	...	...	...	...	5,634,000
Income Tax and Corporation Profits Tax	...	...	...	...	26,590,000
Motor Vehicle Duties	...	...	...	...	5,912,000
Post Office	...	...	...	...	9,150,000
Interest on Advances from the Central Fund	...	...	...	...	7,055,359
Sundry Receipts	...	...	...	...	6,322,219
					<u>129,855,578</u>
REPAYMENTS IN RESPECT OF ISSUES UNDER THE FOLLOWING ACTS :—					
Electricity (Supply) Acts, 1927 to 1958	...	...	...	...	570,148
Turf Development Acts, 1946 to 1959	...	...	...	...	186,627
Sea Fisheries Acts, 1952 to 1959	...	...	...	...	27,556
Trade Loans (Guarantee) Acts, 1939 to 1954	...	...	...	...	121,408
Road Fund (Advances) Acts, 1926 and 1948	...	...	...	...	345,737
Insurance (Intermittent Unemployment) Act, 1942 (Sec. 47 (1))	...	...	...	...	38,000
Tourist Traffic Acts, 1939 to 1955	...	...	...	...	59
					<u>1,289,535</u>
MONEY RAISED BY CREATION OF DEBT :—					
Savings Certificates	...	...	...	...	3,225,000
Ways and Means Advances	...	...	...	...	26,650,000
Exchequer Bills	...	...	...	...	47,250,000
Bank Advances	...	...	...	...	9,800,000
Prize Bonds	...	...	...	...	5,788,710
Other Borrowings	...	...	...	...	7,137,000
Telephone Capital Acts, 1924 to 1956	...	...	...	...	1,350,000
5½% National Development Loan 1979/84	...	...	...	...	11,829,475
					<u>113,030,185</u>
TOTAL RECEIPTS					<u>£244,175,298</u>

VOTE 7.—OFFICE OF THE REVENUE COMMISSIONERS

Revenue Account

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

10. The net yield of revenue for the years 1958-59 and 1959-60, under its main heads, is shown in the following statement :—

	1958-59	1959-60
	£	£
Customs (excluding Special Import Levy)	46,445,917	43,713,119
Customs—Special Import Levy	1,752,526	1,592,058
Excise	17,417,259	24,362,272
Estate, etc., Duties	2,883,556	3,012,012
Stamps	2,114,177	2,651,984
Income Tax, Sur-Tax and Super Tax	24,900,144	24,269,001
Corporation Profits Tax, etc.	2,774,624	3,043,509
Total	£98,288,203	£102,643,955

£101,416,000 (including £1,586,000 in respect of Special Import Levy) was paid into the Exchequer during the year leaving a balance of £3,243,610 as compared with £2,015,655 at the end of the previous financial year.

11. I have been furnished with the following statement of outstanding tax assessments :—

NOTE : The bulk of the tax shown in the table is charged in estimated assessments and assessments which are under appeal or inquiry.

Year of Account	Income Tax outstanding at 1 June 1960		Sur-tax (including Super Tax and Excess Sur-tax) outstanding at 31 March 1960	Corporation Profits Tax (including Excess Corporation Profits Tax) outstanding at 31 March 1960
	Central Collection Office (Dublin General Schedule E)	All other Districts		
1953/54 and earlier years	£	£	£	£
1954/55	1,767,272	*5,129,523	129,886	29,360
1955/56	Estimated		179,266	53,419
1956/57			207,811	75,353
1957/58			433,906	98,508
1958/59	811,369	2,559,364	522,177	269,393
	Estimated		-	
TOTAL ...	2,578,641	7,688,887	2,265,615	686,683
£10,267,528				
Of the above taxes it is estimated that the following amounts will eventually be established to be payable :—				
£3,000,000		£350,000	£150,000	

* Break-down over the various years not available.

Comparative totals of outstanding assessments for the previous year are—Income Tax, £10,077,353; Sur-tax, etc., £2,133,918 and Corporation Profits Tax, £665,036.

Extra-statutory Repayments of Customs and Excise Duties

12. Extra-statutory repayments of Customs duties and of Excise duties amounting to £16,616 and £2,444, respectively, were made during the year. The Customs duties include £91 in respect of Special Import Levy.

Remissions and Amounts Irrecoverable

13. I have been furnished with schedules of the cases involving a loss of £50 or upwards in which claims for duty under the Revenue Acts were remitted without statutory authority or passed as irrecoverable during the year ended 31 March 1960. I have made a test examination of the items included in the schedules with satisfactory results. The total amount, £203,208, remitted or passed as irrecoverable is made up as follows :—

	£
Customs duties (2 cases)	25,564
Estate, etc., duties (2 cases)	414
Income Tax (533 cases)	117,667
Sur-tax (5 cases)	59,563
	<hr/>
	£203,208

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

Remission	£
On compassionate grounds	419
On grounds of equity	25,559
Composition settlements	48,997
Amounts Irrecoverable	
Miscellaneous : liability not enforceable, etc.	128,233
	<hr/>
	£203,208

VOTE 9.—PUBLIC WORKS AND BUILDINGS

Subhead B.—New Works, Alterations and Additions

14. The charge to the subhead comprises £304,976 expended on general architectural and engineering works and £1,543,300 in respect of grants towards the cost of erection, enlargement or improvement of national schools. Of the latter sum £826,578 was paid to managers who undertook responsibility for carrying out the works and £716,722 was expended

directly by the Commissioners. A school grant represents not less than two-thirds of the full cost, the balance being met by the manager from local contributions.

15. As stated in paragraph 50 of this report agricultural institutions at Johnstown Castle and Grange Farm were transferred to An Foras Talúntais during the year. Structural works of improvement and repair which were in progress at these centres were continued after the date of transfer. As shown in a note to the account the cost of the continuation of these works during the year was £2,733.

Subhead B.B.—Coast Protection

16. The survey and experimental works in connection with the prevention of coast erosion at Rosslare Strand were continued and £14,723 was expended during the year. The total expenditure to 31 March 1960 on this project amounted to £35,576 towards which the Wexford Co. Council contributed £8,596.

Subhead J.2.—Arterial Drainage—Construction Works

17. The charge to the subhead in respect of construction works in progress during the year amounted to £558,061. In addition the value of stores issued and charges for the use of plant were assessed at £280,865. The cost of each scheme to 31 March 1960 was:—

Work				Estimated	Cost to
Catchment Drainage Scheme :				Cost	31 March
				£	1960
				£	£
Corrib-Clare	...	...	...	2,900,000	2,266,820
Feale	...	...	...	1,285,000	1,302,589
Maine	...	...	...	760,000	178,134
Nenagh	...	...	...	310,000	321,326
Ballyteigue and Kilmore	...	...	...	95,000	38,960
Clareen	...	...	...	47,000	43,158
Inny	...	...	...	1,750,000	221
Moy	...	...	...	2,960,000	1,296
Existing Embankments :					
Bunratty-Rineanna	...	...	...	48,000	53,502
Fergus	...	...	...	210,000	24,315

A certificate of completion of the Feale catchment drainage scheme was issued on 9 December 1959 by the Minister for Finance pursuant to section 13 of the Arterial Drainage Act, 1945.

The balance of the charge to the subhead is made up of sums amounting to £402 in respect of remanets of expenditure on completed schemes.

Subhead K.—Purchase and Maintenance of Engineering Plant and Machinery, and Stores

18. Acceptances on behalf of the Commissioners of two tenders were withdrawn and cancelled during the year because of the failure of the successful tenderer to supply the items of plant and equipment required at the quoted prices. The Commissioners were advised that the acceptances of the tenders did not constitute enforceable contracts as they were not under seal or under the hand of an authorised officer appointed under section 23 of the State Property Act, 1954. The contracts for supply were later awarded to the next lowest tenderers at an additional cost of £730. I have been informed recently that the defect in the contract procedure has been rectified.

Stores

19. Reference has been made in previous reports to stores control and accounting records at the Central Engineering Workshops. In 1954, in reply to questions regarding the control of the purchase of spare parts, the Accounting Officer stated that a system of material control had been set up for the compilation of limits for maximum and minimum stocks but that it would take some time before figures for all items could be determined. A recent survey disclosed that spare parts, mainly new, to an approximate value of £50,600 were no longer required. It is understood that additional items valued at approximately £45,000 will also be surplus to immediate requirements. I asked for information as to the circumstances in which these supplies were purchased. I was informed that the parts were bought on the best technical advice available to the Commissioners at the time and that further inquiries in regard to the purchases were in train. I was further informed that the system of material control did not prove fully effective due to staffing difficulties, and that since May 1959 the organisation of the workshops has been the subject of investigation pending the completion of which purchases are being confined to essential current and short-term requirements.

20. In paragraph 22 of the report on the accounts for 1957-58 reference was made to the second complete stocktaking at the Central Engineering Workshops which commenced in January 1957. I have recently been informed that investigation of discrepancies had been almost completed but that a final report will not be available for some months.

Suspense Account

21. Expenditure of £19,436 was incurred by direction of the Minister for Finance on the acquisition of a site for a television transmitter and the construction of an approach road. The cost

has been charged to a suspense account. I have deemed it desirable to draw attention to the matter as funds for this purpose had not been provided by the Oireachtas.

VOTE 10.—EMPLOYMENT AND EMERGENCY SCHEMES

22. Provision was made under subhead E (Urban Employment Schemes) and subhead F (Rural Employment Schemes) for grants towards expenditure by local authorities on road and amenity schemes, etc., to provide employment. The grants, amounting in all to £265,591, were paid in instalments, during the progress of the various works, by the Department of Local Government acting on behalf of the Special Employment Schemes Office. The accounts of the expenditure on the schemes are examined by Local Government auditors whose certificates are available to me.

As shown in the account the vote provision under subhead E was fully utilised and was supplemented by moneys made available from the National Development Fund (*see* page 26).

23. The expenditure charged to subhead G (Minor Employment Schemes) and subhead H (Development Works in Bogs used by Landholders and other Private Producers), amounting to £288,663, relates to schemes administered by the Special Employment Schemes Office. In certain counties these schemes were carried out by the county engineers acting as agents for the Office.

24. The scheme for which provision was made under subhead I (Rural Improvements Scheme) was also administered by the Special Employment Schemes Office either directly or through the agency of county engineers. The works carried out included the improvement and construction of accommodation roads to houses, farms and bogs, small drainage works, the erection or reconstruction of small bridges, etc. Only works which are estimated to cost not less than £40 are approved and the grants may vary from 50 per cent. to 100 per cent. of their cost. The gross expenditure amounted to £194,649 and contributions by beneficiaries, which are appropriated in aid of the vote, totalled £32,366.

25. The amount charged to subhead J (Miscellaneous Schemes) comprises expenditure on archaeological works and sports fields by the Special Employment Schemes Office, on foreshore and flood relief works by the Department of Local Government, and on improvement works on small fishery harbours and piers by the Office of Public Works.

VOTE 27.—GARDA SÍOCHÁNA

Stores

26. Reference was made in paragraph 49 of the report on the accounts for 1954-55 to the arrangements for periodic stock-taking of transport stores. The results of a complete stocktaking

which has since been carried out have been made available to me, and disclose a net deficiency of stores to the value of £350. As stated in the note to the account the sanction of the Department of Finance has been obtained for the write-off of this amount.

27. In the course of a local audit it was observed that eight cars which were purchased in 1958 had not been in service for a considerable time. In reply to my inquiry I was informed recently that after the cars had been in service for a short time the Garda authorities were of opinion that the brakes, windscreen wipers and heaters were defective. The contractors replaced the brakes on two of the vehicles free of charge and an order has been issued for the replacement of the brakes on the remaining cars and of the windscreen wipers and heaters on all the cars. I was also informed that the cars will be taken back into service as soon as they have been rendered satisfactory. My inquiries in this matter have not yet been completed.

VOTE 35.—LOCAL GOVERNMENT

Subhead N.—Payments under Section 17 (3) (a) of the Housing (Amendment) Act, 1958

Irish Housing Fund

28. The Irish Housing Fund established under the Housing of the Working Classes (Ireland) Act, 1908 was terminated by the Housing (Amendment) Act, 1958 and as provided in that Act the moneys amounting to £1,497 and securities to the nominal value of £113,705 which had stood to the credit of the Fund on its termination were transferred, in the year under review, to the Savings Certificates Reserve Fund. The income of the Fund had been used to subsidise loan charges incurred by local authorities on urban housing erected prior to 1921. The local authorities have been compensated for their loss of subsidy by a reduction of their liabilities to the Local Loans Fund and by payments from this subhead in respect of borrowings from other sources.

Motor Vehicle Duties, etc.

29. A test examination of the revenue from motor vehicle duties, etc., was carried out with satisfactory results. The certificates and reports of the Local Government auditors who examine the motor tax transactions of local authorities are made available to me.

The gross proceeds in 1959-60 amounted to £5,974,774 compared with £5,480,817 in the previous year. They include fines amounting to £39,186 collected by the Department of

Justice, £6,036 in respect of fees received under the Road Traffic Act (Parts VI and VII) (Fees) Regulations, 1937, and £64,049 received from government departments in respect of State-owned vehicles. £5,912,000 was paid into the Exchequer during the year leaving a balance of £200,871 outstanding as compared with £138,097 at the end of the previous financial year.

VOTE 37.—PRIMARY EDUCATION

Subhead A.3—Preparatory Colleges, etc., including Contributions to Pension Fund

30. I have been furnished with a statement of the receipts and expenditure in respect of the preparatory colleges for the school year ended 31 July 1959. The average cost per student for maintenance and tuition for that year was £201 and the average fee paid by the students was £31.

31. Accounts in respect of the farms and gardens attached to the colleges have also been submitted. Three of the accounts show profits of £95, £59 and £21 and three show losses of £67, £57 and £42. The farms are inspected by technical officers of the Department of Agriculture and their reports are available to me.

Subhead D.D.—Ex-Gratia Payments to certain Retired Teachers (Grant-in-Aid)

32. Pending the promulgation of a scheme to be made under the provisions of the Teachers' Superannuation Act, 1928 for *ex-gratia* payments to certain retired national school teachers the sum of £360,000 provided by supplementary estimate was transferred to a suspense account. No payments had been made out of the suspense account by the end of the year.

VOTE 38.—SECONDARY EDUCATION

Subhead E.—Publication of Irish Text Books

33. Reference was made in previous reports to agreements for the issue of repayable grants to a publishing firm to enable it to publish secondary school text books in Irish. Including grants of £884 paid during the year the total issues amounted to £9,147 at 31 March 1960 in respect of fifteen approved books. Under the agreements the publishers are required to pay to the Department grants made available by Bord na Leabhar Gaeilge towards the cost of the production of these books, and to refund the balance of the repayable grants remaining due by half-yearly payments equal to 20 per cent. of the amount realised on the sale of the books. Repayments to 31 March 1960, including £1,200 in the year under review, amounted to £5,031, comprising £3,600 from grants by Bord na Leabhar Gaeilge and £1,431 from sales.

VOTE 45.—LANDS

Subhead I.—Improvement of Estates, etc.

34. With a view to raising the standard of dwellinghouses erected by the Land Commission it was decided as an experiment to build four houses and out-offices in accordance with modern designs and to provide them with up to date amenities. The houses were erected on two estates in Laois and Westmeath and expenditure to 31 March 1960 amounted to £12,125. It is normal to charge an improvement advance of £100 on a holding the value of which is enhanced by the erection of a new house and this advance will, it is understood, be charged in these cases.

VOTE 47.—FISHERIES

Subhead E.6.—Provision of Exploratory Fishing Vessel

35. Expenditure of £59,988, including £6,000 paid in 1958-59, was incurred on the provision and equipment of an exploratory fishing vessel which was delivered in March 1960. It is understood that the vessel is operated on behalf of the Minister by An Bord Iascaigh Mhara which is reimbursed its outlay from the vote.

Subhead F.5.—Compensation, etc.

36. There were no payments of compensation during the year. Interest amounting to £1,421 and a contribution of £110 towards the cost of proving title to compensation were paid under the provisions of section 3 of the Fresh Water Fisheries (Prohibition of Netting) Act, 1951.

37. Section 2 of the 1951 Act authorises the payment of *ex-gratia* grants in certain circumstances to persons not entitled to compensation under the Fisheries Act, 1939, the aggregate of such grants not to exceed £60,000. Including a payment in the year of £120 the total of the *ex-gratia* grants amounted to £35,830 at 31 March 1960.

Subhead F.8.—Pond Fish Culture

38. In order to encourage landowners to undertake small scale fish farming for the production of rainbow trout for table use, expenditure of £1,074 was incurred on the construction and equipment of two demonstration units on privately owned lands. Agreements made with the owners of the lands provided that they would repay a proportion of the capital outlay.

Salmon Conservancy Fund

39. The income of the Fund is derived from levies on exports of salmon, from excess duty on salmon rod licences, and from contributions from the vote. Payments are made from the Fund to Boards of Conservators of such sums as the Minister may think fit to supplement their incomes and towards expenses incurred in connection with any scheme for the improvement of inland fisheries. An account of the receipts and payments is appended to the appropriation account.

VOTE 48.—ROINN NA GAELTACHTA

Subhead G.—Scéimeanna Feabhsúcháin sa Ghaeltacht

40. The charge to the subhead comprises :—	£
Roads scheme	4,660
Water and Sewerage scheme	13,308
Accommodation Roads scheme	32,890
Marine Works	3,583
Glasshouse scheme	18,677
Secondary schools grants	8,300
Heat and Light scheme	2,160
Pig scheme	3,999
Miscellaneous* schemes	1,331
	<hr/>
	£88,908

41. Under the Roads scheme, local authorities are recouped their expenditure on the improvement of certain county roads. The roads are selected after consultation with the local authorities and the Department of Local Government which acts as agent of Roinn na Gaeltachta in administering the scheme.

42. The Water and Sewerage scheme is also administered through the agency of the Department of Local Government. Grants for minor schemes are paid to local authorities at the rate of 60 per cent. of the expenditure incurred where the work included water-piping or power-pumping, and 50 per cent. otherwise. Grants for larger schemes are paid at the rate of 25 per cent. of the cost to supplement the contribution towards these schemes provided from the vote for Local Government.

43. The Special Employment Schemes Office is recouped the expenditure on the improvement of selected accommodation roads.

44. Under the Marine Works scheme minor improvement works are carried out on an agency basis by the Office of Public Works. The appropriate local authority is required to undertake responsibility for subsequent maintenance.

45. The expenditure under the Glasshouse scheme was incurred on the installation of heating plant in a number of the unheated glasshouses erected by the Department of Agriculture in Connemara in previous years, and on the erection of new heated glasshouses in Connemara and in South Mayo.

46. Grants are paid at the rate of 75 per cent. of the cost, subject to a maximum of £5,000 in any one case, for the building, improvement or extension of secondary schools. In addition, special grants of £200 per annum for three years may be paid towards the running costs of new schools,

47. Under the Heat and Light scheme assistance is given towards the provision of bottled gas facilities in islands in the Gaeltacht. Payments were made to suppliers for certain basic equipment provided for each household.

48. To encourage pig breeding a grant of £10 is paid towards the cost of each sow purchased by selected applicants, and seeds and fertilisers for the growing of suitable fodder are supplied at reduced prices through the agency of the Department of Agriculture.

VOTE 49.—AGRICULTURE

Subhead F.3.—Veterinary College

49. Under new arrangements made during the year for the teaching of veterinary medicine University College, Dublin, and Trinity College, Dublin, which have a faculty and school, respectively, of veterinary medicine, undertook responsibility for the appointment and remuneration of professors and other teaching staff. In addition to students' fees, which were formerly appropriated in aid of the vote, the university authorities may receive annual grants towards the expenses of their establishments, and provision for these is made in the vote for 1960-61. The facilities available at the Veterinary College of Ireland are shared by both university authorities but the property of the College remains vested in the State. The Minister for Agriculture is still responsible for its management and maintenance, and the expenses of the College including the remuneration of non-teaching staff continue to be charged to the vote.

Compensation allowances in accordance with the provisions of the Superannuation Acts have been awarded to professors and other members of the teaching staff of the Veterinary College whose offices were abolished in consequence of these arrangements.

Subhead K.5.—An Foras Talúntais

50. In pursuance of an agreement with the Government of the United States of America providing for the use of moneys standing to the credit of the American Grant Counterpart Special Account, An Foras Talúntais was established under the Agriculture (An Foras Talúntais) Act, 1958 to review, facilitate, encourage, assist, co-ordinate, promote and undertake agricultural research. In accordance with sections 10 and 11 of the Act the Minister for Finance paid to An Foras out of the Counterpart Special Account sums of £840,000 and £1,000,000 to establish a Capital Fund and an Endowment Fund, respectively.

A number of research units together with associated properties and stores formerly administered by the Department were transferred to An Foras during the year. These included the Peatland Experimental Station, Glenamoy, Co. Mayo, Grange

Farm, Dunsany, Co. Meath, and Johnstown Castle Agricultural College, Co. Wexford. And a grant of £145,665 was paid from this subhead to An Foras under section 12 of the Act.

The form of the accounts of An Foras has been approved by the Ministers for Agriculture and Finance, and these accounts will be audited by me.

Subhead M.6.—Farm Buildings Scheme and Water Supplies

51. The expenditure is made up as follows :— £

Grants for the construction and improvement of farm buildings, etc.	...	575,268
Water Supplies scheme	... ..	151,068
Administrative expenses	... ..	69,070
		<hr/>
		£795,406
		<hr/>

Subhead M.7.—Land Project

52. The payments made in the year under this head are as follows :—

		£
Salaries, wages and allowances	...	258,256
Direct labour	... ..	50,543
Travelling expenses	... ..	74,321
Purchase of machinery, implements, etc.	... ..	1,745
Lime and fertilisers	... ..	106,062
Grants to farmers	... ..	1,662,111
Materials for drains, fencing, etc.	... ..	8,710
Payments to contractors	... ..	185,332
Advertising and publicity	... ..	1,588
District offices and stores—rents, etc.	...	9,432
Payments to Office of Public Works	...	14,084
Miscellaneous expenses	... ..	797
		<hr/>
		£2,372,981
		<hr/>

53. Under section A of the project an occupier of land who undertakes approved work himself is entitled, when the work has been completed to the satisfaction of the Department, to a grant amounting to two-thirds of the estimated cost subject to a maximum of £30 per statute acre. Grants to farmers under this section of the project amounted to £1,662,111 in the year as compared with £1,389,753 in the previous year.

54. Because of the restriction of work under section B of the project, to which reference was made in my previous report, machinery, equipment and spare parts became surplus to requirements and were sold by competitive tender for £18,467. Items

valued at £2,466 were retained by the Department for use on its farms, and equipment valued at £200 was transferred to other departments. Payments to contractors under this section during the year amounted to £185,332 compared with £306,734 in the previous year.

Subhead M.8—Lime and Fertilisers Subsidies

55. The expenditure from this subhead is made up as follows :—

Subsidy to meet the delivery cost of ground lime-stone and other suitable forms of lime ...	£	296,763
Subsidy to enable phosphatic fertilisers to be sold by manufacturers and importers at reduced prices		1,784,154
Subsidy to manufacturers of home produced superphosphate to enable supplies to be made available on the home market at the world price :		
Balance due for fertiliser season ended 30 June 1959 (£129,200 paid on account in 1958-59) ...	£	131,710
Payment on account for fertiliser season ended 30 June 1960 ...		120,790
		<hr/> 252,500
		<hr/> £2,333,417 <hr/>

The reports of officers of the Department who inspected the records of the various firms to verify subsidy claims were examined by my officers with satisfactory results.

Subhead M.11.—Bovine Tuberculosis Eradication Scheme

56. The net expenditure on the scheme was £5,083,992, made up as follows :—

	£	
Compensation in respect of reactors ...	7,575,199	
Fees to veterinary surgeons ...	1,044,991	
Supplementary byre and water supply grants	105,872	
Miscellaneous, including travelling expenses, supply of tuberculin, etc. ...	149,904	
	<hr/> 8,875,966	
Less: Receipts from the disposal of cattle—credited to appropriations in aid	3,791,974	
	<hr/> £5,083,992 <hr/>	

57. The gross cost of the scheme from its inception in September 1954 to 31 March 1960 was £13,085,444 and receipts from the disposal of cattle for slaughter amounted to £5,445,643. The net cost was therefore £7,639,801. Allocations towards the cost were provided from the Grant Counterpart Special Account (£700,000) and the National Development Fund (£653,000).

Subhead M.12.—Grants for Pasteurisation of Separated Milk, etc.

58. Grants to creameries towards the cost of approved pasteurising plant amounted to £29,159 in the year. This amount was recouped to the Department from the American Grant Counterpart Special Account and credited to appropriations in aid (*see* paragraph 67).

59. I have communicated with the Accounting Officer regarding certain refunds in respect of grants, which have been credited to a suspense account.

Subhead M.13.—Payments to Pigs and Bacon Commission

60. The scheme introduced in April 1956 to support the price of Grade A bacon exports is administered through the Pigs and Bacon Commission and is financed from the proceeds of a levy on bacon pigs purchased by curers together with a State contribution. Due to a decrease in the quantity of Grade A bacon exported, the amount of subsidy paid was less than anticipated.

Subhead M.14.—Losses on Disposal of Wheat and Payments to Wheat Growers, etc.

61. The expenditure under the subhead is made up as follows :—

Recoupment to An Bord Gráin on account of	£
losses arising from purchase and resale of	
wheat of the 1958 harvest	200,000
Amounts issued to authorised wheat purchasers	
to enable <i>ex-gratia</i> payments to be made to	
growers in respect of the 1958 wheat crop and	
for miscellaneous expenses	171,565
	<hr/>
	£371,565

62. Reference was made in paragraph 45 of my previous report to the arrangement under which An Bord Gráin would purchase and dispose of so much of the 1958 wheat harvest as was not millable into flour. The accounts of An Bord to 31 August 1959 showed losses at that date of £259,647 towards which £150,000 was paid on account in 1958-59. A further payment on account of £200,000 was made in the year under review.

63. In paragraph 44 of my previous report I referred to *ex-gratia* payments to growers in respect of wheat of the 1958 harvest sold to authorised purchasers and to payments on account thereof amounting to £297,337. During the year £169,544 was paid in respect of balances due, and £2,021 was refunded to authorised wheat purchasers in respect of miscellaneous expenses incurred. The reports of officers of the Department who inspected the records of the wheat purchasers to verify claims were examined by my officers with satisfactory results.

Subhead P.—Subsidies on Dairy Produce

64. The expenditure from this subhead was as follows :—

Payments to the Butter Marketing Committee	£
Balance in respect of two-thirds of the loss on exports in the year ended 31 March 1959 (£1,298,846 was charged to the vote in 1958-59)	40,940
Payment on account in respect of two-thirds of the loss on butter exports in the year ended 31 March 1960	14,666
	<hr/> £55,606 <hr/>

One-third of the loss on exports by the Butter Marketing Committee is charged to the Dairy Produce (Price Stabilisation) Fund and payments from the Fund to the Committee in respect of export losses in the years 1958-59 and 1959-60 are referred to in paragraph 68.

Subhead S.—Losses

65. In paragraph 46 of the report on the accounts for the year 1955-56 reference was made to repayable advances of £922,717 to Comhlucht Siúicre Éireann, Teoranta, to finance the importation and distribution of superphosphate. Due mainly to a substantial fall in the world price of superphosphate the amount realised on sales, less expenses, fell short of the amount advanced. Repayments by the company, including £1,475 in the year under review, amounted to £453,168 and provision was made by supplementary estimate to write off the balance of £469,549.

Subhead R.—Appropriations in Aid

Rent of lands and premises occupied by Colucht Groighe Náisiúnta na h-Éireann, Teoranta

66. Reference was made in paragraph 32 of the report for 1957-58 to the arrangement under which the National Stud Farm at Tully, Co. Kildare, was occupied by Colucht Groighe

Náisiúnta na h-Eireann, Teoranta, under annual licence, and to the purchase by the Minister of the landlord's interest in portion of the lands for a sum of £17,000. Under a revised licence the company was granted the right to use and occupy the lands at a rent of £1,400 per annum and a sum of £2,800 in respect of the two years from 26 March 1958 to 25 March 1960 was received and brought to account as appropriations in aid.

Recoupment from American Grant Counterpart Special Account in respect of grants to certain rural organisations, pasteurisation of separated milk and technical assistance

67. The agreement dated 17 June 1954 between the Governments of Ireland and the United States of America provided for the use of the balance, £6,000,000 approximately, in the Grant Counterpart Special Account for the benefit of the Irish economy. It also provided for the negotiation of subsidiary agreements which would contain detailed specifications of the nature of the projects agreed on, including a budget and a plan of expenditure in each case. The amounts allocated under the various subsidiary agreements in respect of projects sponsored by the Department of Agriculture, together with recoupments from the Special Account up to 31 March 1960, are shown in the following statement. The amounts recouped were credited to appropriations in aid.

Project and date of Subsidiary Agreement	Amount Allocated	Recoupments		
		To 31 March 1959	1959-60	Total
	£	£	£	£
Ground Limestone Delivery (22 March 1955) ...	1,750,000	1,750,000	—	1,750,000
Bovine T.B. Eradication (31 March 1955) ...	700,000	700,000	—	700,000
* Pasteurisation of Separated Milk (31 March 1955) ...	500,000	381,963	29,159	411,122
Grants to certain Rural Organisations (16 Jan- uary 1956) ...	30,000	19,041	4,728	23,769
Technical Assistance (14 June 1957) ...	155,750	35,432	29,355	64,787
Agricultural Institute (1 April 1958) ...	1,840,000	—	—	—

The allocation to the Agricultural Institute is accounted for in the accounts of An Foras Talúntais.

Dairy Produce (Price Stabilisation) Fund

68. The rate of levy on creamery butter manufactured on or after 1 July 1959 was reduced from 26s. 8d. to 9s. 8d. per cwt. The income of the Fund amounted to £646,421 as compared with £1,179,551 in the previous year.

The payments from the Fund were as follows :—

	£
To creameries for cold storage allowances	67,577
To the Butter Marketing Committee—	
Balance in respect of one-third of the loss on exports in the year ended 31 March 1959 (<i>see</i> paragraph 64) (£649,423 was paid from the Fund in 1958-59)	20,470
Payment on account in respect of one-third of the loss on butter exports in the year ended 31 March 1960 (<i>see</i> paragraph 64) ...	7,333
Balance of cold storage, etc., expenses for the year ended 31 March 1959. (A payment on account amounting to £250,000 was made from the Fund in 1958-59)	5,894
On account of cold storage, etc., expenses for the year ended 31 March 1960	185,000
Contributions to the Butter Information Council for the period 1 June 1958 to 31 December 1959	8,108
For administrative expenses ...	9,975
	<hr/>
	£304,357
	<hr/>

VOTE 50.—INDUSTRY AND COMMERCE

Subhead K.—Fuel Subsidy

69. Fuel Importers (Éire) Limited went into voluntary liquidation on 20 May 1959. All coal stocks have been disposed of, and I am informed that the liquidation proceedings are expected to be completed shortly. The sum of £158,953 was paid to the company towards its final losses.

*Industrial Development Authority**Subhead O.4.—Industrial Development (Grant-in-Aid)**An Foras Tionscal**Subhead Q.1.—An Foras Tionscal (Grant-in-Aid)**Subhead Q.4.—Industrial Development (Grant-in-Aid)*

70. The Undeveloped Areas Acts, 1952 and 1957 authorise the Board of An Foras Tionscal to undertake certain functions in relation to industrial development in the undeveloped areas as defined in the Acts. Section 12 of the 1952 Act empowers the Minister for Industry and Commerce to make grants to the Board to enable it to perform its functions. Section 3 of the Industrial Grants Act, 1956 provided for the payment of grants by the Minister to the Industrial Development Authority to enable the Authority to make grants in aid of industrial development in areas outside the undeveloped areas. The Industrial Grants Act, 1959 which came into operation on 26 August 1959 repealed the latter Act and extended the functions of An Foras Tionscal by authorising the Board to aid industrial development outside the undeveloped areas by grants and guarantees. Section 6 of the 1959 Act provides that the aggregate amount of grants under section 12 of the 1952 Act and section 3 of the 1956 Act shall not exceed ten million pounds. Grants issued under these sections to 31 March 1960 were as follows :—

To an Foras Tionscal	£	£
(1) Undeveloped Areas		
Prior to 1959-60	...	1,121,200
1959-60	... ..	730,000
		<hr/> 1,851,200
(2) Areas outside the Undeveloped Areas		
1959-60	... ..	45,000
To the Industrial Development Authority		
Prior to 1959-60	...	167,200
1959-60	... ..	30,000
		<hr/> 197,200
Total	... ..	<hr/>£2,093,400 <hr/>

*Subhead P.3.—Córas Tráchtála (Grant-in-Aid)**Subhead P.4.—Promotion of Whiskey Exports (Grant-in-Aid)*

71. The Export Promotion Act, 1959 provides for the winding-up of Córas Tráchtála, Teoranta and for the establish-

ment in its stead of a board to be known as Córas Tráchtála, to promote, assist and develop exports and to advise the Minister for Industry and Commerce on matters connected with the development of exports. The Board was established on 1 September 1959. Section 16 of the Act empowers the Minister to make grants to the Board not exceeding one million pounds in the aggregate. Grants paid during the year amounted to £97,000.

Subhead W.W.—Purchase of Shares

72. In March 1958 the Government approved in principle major development plans submitted by Irish Steel Holdings, Limited which on investigation were estimated to cost £3½ millions. It was decided that this project should be wholly financed by share capital to be subscribed by the Minister for Finance. Legislation to give effect to this decision is, I understand, in course of preparation but as the company had entered into certain approved commitments in the year under review, provision was made by supplementary estimate to enable payments amounting to £300,000 to be made for shares allotted to the Minister for Finance.

Subhead X.—Appropriations in Aid

73. The amounts allocated and the recoupments from the American Grant Counterpart Special Account of expenditure incurred up to 31 March 1960 on agreed projects sponsored by the Department of Industry and Commerce are shown in the following statement :—

				Technical Assistance	Provision of additional laboratories and equipment for Institute for Industrial Research and Standards
				£	£
Amount allocated	...	...	...	160,000	130,000
Recoupments					
Prior to 1959-60	...	...	...	39,321	4,749
1959-60	...	...	...	33,377	36,788
TOTALS			...	£72,698	£41,537

VOTE 51.—TRANSPORT AND MARINE SERVICES

Subhead A.2.—Redundancy Compensation

74. Section 14 of the Transport Act, 1958 and section 17 of the Great Northern Railway Act, 1958 provide for the payment

of compensation by Córas Iompair Éireann to employees, including those of the Great Northern Railway Board, whose services are dispensed with or conditions worsened under certain circumstances in the five-year period from 16 July 1958. Section 15 of the former Act authorises the payment of grants from voted moneys to the Board of Córas Iompair Éireann to meet the cost of such compensation.

The charge to the subhead comprises :—	£
(1) Grant in recoupment of compensation paid by the Board in 1958-59 as certified by the Board's auditors ...	37,421
(2) Grants towards cost of compensation paid by the Board in 1959-60 ...	107,275
Total ...	<u>£144,696</u>

VOTE 52.—AVIATION AND METEOROLOGICAL SERVICES

Subhead F.—Constructional Works including Furnishing of Buildings—Shannon Airport

Subhead G.—Constructional Works including Furnishing of Buildings—Dublin Airport

Subhead H.—Constructional Works including Furnishing of Buildings—Cork Airport

75. Expenditure during the year on constructional works, including furnishing of buildings, at Shannon, Dublin and Cork Airports amounted to £753,409, £127,865 and £15,556, respectively. The total expenditure to 31 March 1960, excluding the cost of acquisition of land, amounted to £3,218,482 for Shannon Airport, £1,701,032 for Dublin Airport and £16,402 for Cork Airport.

Operation of Shannon and Dublin Airports

76. I have been furnished with statements giving particulars of the cost of operating Shannon and Dublin Airports. Shannon Airport is managed directly by the Department, and Dublin Airport is managed by Aer Rianta, Teoranta, on behalf of the Department.

The expenses and receipts under their main heads are as follows (the figures for the previous year being shown in brackets).

		<i>Shannon Airport</i>			
<i>Expenses:</i>		£	£	£	£
Air navigation services ...	...	299,097	(282,995)		
Airport management		294,688	(272,701)		
Interest and depreciation charges ...	...	365,603	(294,119)		
Total	...	959,388	(849,815)		
<i>Receipts:</i>					
Landing fees ...	...	365,608	(475,318)		
Catering, etc. ...	...	103,414	(189,583)		
Air traffic communications ...	...	75,990	(67,073)		
Rents and other receipts ...	...	81,884	(69,956)		
Total	...	626,896	(801,930)		
Deficiency of revenue				332,492	(47,885)

		<i>Dublin Airport</i>			
<i>Expenses:</i>		£	£		
Air navigation services ...	...	101,595	(97,767)		
Airport management		201,272	(183,745)		
Interest and depreciation charges ...	...	186,128	(173,523)		
Total	...	488,995	(455,035)		
<i>Receipts:</i>					
Landing fees ...	...	166,140	(154,894)		
Catering, etc. ...	...	22,085	(20,005)		
Rents and other receipts ...	...	72,630	(66,574)		
Total	...	260,855	(241,473)		
Deficiency of revenue				228,140	(213,562)
Total Deficiency ...				£560,632	(£261,447)

*Subhead L.—Shannon Free Airport Development Company,
Limited (Grant-in-Aid)*

77. Section 8 (1) of the Shannon Free Airport Development Company Limited Act, 1959 provides for the making of grants to the company out of voted moneys to enable it to encourage or facilitate the establishment and carrying on of commercial, industrial and trading enterprises at Shannon and to meet its running expenses. Section 8 (2) of the Act limits the aggregate amount of grants which may be made to the company to £500,000. Including £140,000 charged to the subhead, the total grants issued to 31 March 1960 amounted to £190,000.

In addition to the grants from voted moneys, £393,000 was advanced from the Central Fund during the year in accordance with section 3 of the Act to enable the Minister for Finance to take up shares of the company.

Subhead T.—Appropriations in Aid

78. The surplus earned by Aer Rianta, Teoranta, on the management of Dublin Airport for the year ended 31 March 1959 was £87,115. After charging £32,776 for interest payable to British European Airways, the deficit on the company's General Administration Account amounted to £35,929. Provision had been made in the estimate to set off this deficit against the management surplus. The balance, £51,186, was surrendered to the Department and has been brought to account as an appropriation in aid.

VOTE 55.—POSTS AND TELEGRAPHS

Subhead E.1—Conveyance of Mails by Rail

79. In paragraph 75 of the report on the accounts for 1951-52 reference was made to the fact that the formal contract with Córas Iompair Éireann for the carriage of letter mails by rail had ceased to have effect from 1941 and that arrangements thereafter rested on an exchange of correspondence between the Department and the company. The Committee of Public Accounts referred to the matter in its reports dated 18 February 1954 and 30 March 1955 and expressed the view that in a continuing service of such magnitude it was highly desirable that the contractual position of the parties concerned should be clearly defined and it trusted that the earliest opportunity would be taken to have a formal contract completed. As no new formal contract has been entered into I have invited the observations of the Accounting Officer.

Subhead H.2—Losses by Default, Accident, etc.

80. The losses borne on the Vote for the year ended 31 March 1960 amounted to £4,586. A classified schedule of these losses is set out on page 163. At page 164 particulars are given of 33 cases in which cash shortages or misappropriations amount-

ing to £2,452 were discovered; the sums in question were made good and no charge to public funds was necessary.

81. The charge to the subhead includes a sum of £90 in respect of telegraph moneys misappropriated at a sub-post office. I am in communication with the Accounting Officer regarding this matter.

Stores

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

In addition to the engineering stores shown in Appendix No. II as valued at £1,242,691 on 31 March 1960, engineering stores to the value of £24,098 were held on behalf of other government departments. Stores other than engineering stores were valued at £408,838 including £148,449 in respect of stores held for other government departments.

Including works in progress on 31 March 1960 the expenditure on manufacturing jobs in the factory during the year amounted to £39,766, expenditure on repair work (other than repairs to mechanical transport) to £64,117, and expenditure on mechanical transport repairs to £12,373.

Revenue

83. A test examination of the accounts of Postal, Telegraph and Telephone services was carried out with generally satisfactory results.

The net yield of revenue for the years 1958-59 and 1959-60 is shown in the following statement :—

	1958-59	1959-60
	£	£
Postal Service ...	4,417,437	4,509,593
Telegraph Service ...	372,400	387,922
Telephone Service ...	3,860,058	4,230,878
	<hr/> £8,649,895	<hr/> £9,128,393

£9,150,000 was paid into the Exchequer during the year leaving a balance of £758,930 at 31 March 1960 as compared with £780,537 at the end of the previous financial year.

Sums due for telephone services amounting to £3,824 were written off during the year as irrecoverable, as compared with £4,204 in the previous year.

84. In paragraph 80 of my report on the 1957-58 accounts I referred to irregular transactions relating to the payment of money orders for which an officer was subsequently convicted and sentenced to a term of imprisonment. I am in communication with the Accounting Officer regarding the amount of the loss to public funds, the action taken to adjust the deficiency in the accounts and the steps taken to prevent a recurrence of similar irregularities.

Post Office Savings Bank

85. The accounts of the Post Office Savings Bank for the year ended 31 December 1959 were submitted to a test examination with generally satisfactory results. The balance due to depositors, inclusive of interest, amounted to £96,265,590 (including £13,752,671 in respect of the liability to Trustee Savings Banks) on 31 December 1959 as compared with £91,239,418 at the close of the previous year. Interest accrued during the year on securities standing to the credit of the Post Office Savings Bank Fund amounted to £3,578,757. Of this sum £2,330,701 was applied as interest paid and credited to depositors, management expenses absorbed £217,473 and the balance, £1,030,583, was set aside towards provision against depreciation in the value of securities. The amount shown as interest paid and credited to depositors is an estimated sum adjusted in respect of excess provision for the years 1955 to 1958. Any necessary revision of the provision for 1959 will be made in a subsequent year.

86. It was noted that £3,840 paid to make good deficiencies of savings bank and savings certificate moneys misappropriated at a sub-post office was charged to a suspense account. The deficiencies resulted from frauds carried out over a number of years for which the sub-postmaster and his wife were convicted. I am in communication with the Accounting Officer on the matter.

87. In view of the extent of the misappropriations of Post Office moneys which have come to light in recent years, I have inquired generally whether steps have been taken to improve the arrangements for their detection and prevention.

VOTE 57.—DEFENCE

Subhead K.—Provisions and Allowances in lieu

88. Statements have been furnished to me showing the cost of production of bread at the Curragh bakery, and of meat at the Dublin and Curragh abattoirs. The unit costs are as follows:—

		1959-60	1958-59
BREAD		pence per lb.	pence per lb.
Cost of production	...	5.6	5.5
Cost delivered Dublin	...	6.0	5.9
MEAT			
Dublin	... ..	31.2	29.9
Curragh	... ..	32.6	30.6

The average price of cattle purchased for both Dublin and Curragh areas was £79 per head, as compared with £80 and £77, respectively, in the previous year, while the average production of beef per head was 676 lbs. and 664 lbs., respectively, as compared with 713 lbs. and 675 lbs.

Subhead R.—Fuel, Light and Water in kind and Fuel Oils

89. A considerable increase in electricity consumption has occurred in recent years partly due to the use of unauthorised electrical appliances in soldiers' married quarters. In reply to my inquiry I was informed that measures taken to control consumption had failed and it was considered that effective control could be achieved only by providing a separate meter for each married quarters. Proposals for action on these lines have recently been submitted to the Department of Finance.

Subhead S.—Barrack Maintenance and New Works

90. Reference was made in paragraph 67 of the report for the year 1948-49 to the purchase of equipment, including a locomotive, for use on works being carried out at a military aerodrome. The locomotive was not put into service and the sanction of the Minister for Finance was subsequently obtained for its retention for use on projects where its employment would effect a saving in labour and transport costs. In 1951 it was accordingly transferred to the Curragh Training Camp for use on the rifle ranges. But in the course of local audit it was noted that very little use had been made of the locomotive since its transfer to the Curragh. In reply to my inquiry I was informed that since April 1959 it had been put into regular service.

Subhead U.—Compensation

91. The charge to this subhead comprises :—

	£
(a) Compensation for damage or injury in cases of accidents in which army vehicles were involved	19,819
(b) Compensation for property comman- deered or damaged or hired ...	552
(c) Compensation in cases where person- nel were killed or injured during training, including compensation for personal injuries to members of the Reserve, Second Line	632
	<hr/> £21,003 <hr/>

The charge at (a) includes compensation amounting to £7,669 and legal costs amounting to £2,431 in respect of one accident. It also includes compensation of £850 and costs of £1,199 in another case. Further costs of £621 were paid in 1960-61 in respect of the latter accident.

Subhead Y.2.—The Reserve Defence Force

92. Premises for use as the headquarters of a battalion of An Fórsa Cosanta Áitiúil were purchased in 1951 for £1,400 plus fees, on receipt of an inspection report that the buildings were in very good condition, needing only minor repairs. A further inspection in June 1954 disclosed that the premises were then in very poor condition with practically all the timber suffering from dry rot and woodworm and that some of the out-offices were unsafe. I understand that arrangements are now being made to obtain alternative accommodation and that agreement has been reached for the sale of the property for £400. I invited the observations of the Accounting Officer as to the circumstances in which the premises deteriorated so rapidly and was informed that their condition was due to the presence of dry rot, which might lie dormant for a considerable time before propagation, and of woodworm which might appear at any time and is difficult to detect in the early stages.

Statement of Losses

93. Losses written off during the year are detailed in a statement appended to the account. The total is made up of:—

	£
Cash losses charged to "Balances Irrecoverable"	43
Deficiencies of stores and other losses not affecting the 1959-60 vote	35,695

The corresponding figures for losses in the previous year were £726 and £6,029.

VOTE 59.—EXTERNAL AFFAIRS

Excess of Expenditure over Grant

94. The account shows an excess of expenditure of £7,573 over the gross estimate. There was a surplus of £636 under the appropriations in aid subhead. The net deficit is, therefore, £6,937. The excess was due mainly to increased expenditure abroad on travelling (subhead B.2) and postage, stationery, telegrams and telephones (subhead B.3).

VOTE 62.—SOCIAL INSURANCE

Subhead A.—Payment to the Social Insurance Fund under section 39 (9) of the Social Welfare Act, 1952

95. Payments from this subhead to the Social Insurance Fund in the year under review amounted to £3,930,000. As indicated in previous reports such payments are subject to adjustment when audited accounts of the Fund are available.

VOTE 63.—SOCIAL ASSISTANCE

Overpayments

96. Sums recovered in respect of overpayments charged in prior years' accounts were :—£13,662 in cash, credited to appropriations in aid, and £4,168 withheld from current entitlements. Overpayments amounting to £3,369 were treated as irrecoverable. The total amount of overpayments not disposed of at 31 March 1960 was £45,358 as compared with £31,745 at 31 March 1959. During the year ninety-eight individuals were prosecuted for irregularly obtaining or attempting to obtain social assistance and convictions were secured in eighty-six cases.

VOTE 64.—HEALTH

Subhead H.—Grants to Health Authorities

97. Health authorities are recouped 50 per cent. of their net expenditure on approved health services calculated in accordance with the provisions of section 4 of the Health Services (Financial Provisions) Act, 1947.

The accounts of the authorities are audited by Local Government auditors whose certificates and reports are made available to me. From these reports I noticed that the collection of sums due for maintenance in some health authority hospitals had not been satisfactory. Failure to collect such contributions results in increases in the grants payable from the vote. I have asked for the Accounting Officer's observations on this matter.

Subhead M.—Appropriations in Aid

98. The loan of £13,200 issued during the year 1957-58 under the provisions of section 16 (1) of the Voluntary Health Insurance Act, 1957 to the Voluntary Health Insurance Board and repayable with interest in instalments over a period of ten years commencing on 1 January 1959 was redeemed in February 1960.

VOTE 66.—REPAYMENT OF TRADE LOANS ADVANCES

99. This vote provides for the repayment to the Central Fund, in accordance with the provisions of section 10 of the Trade Loans (Guarantee) Act, 1939, of the amounts which remained outstanding after the expiration of two years from the date on which advances were made from the Fund on foot of guarantees given by the Minister for Industry and Commerce. The charge to the vote is in respect of the following undertakings :—

		£
Moulded Products, Limited ...	...	72,647
Sessions Marine, Limited ...	...	18,449
West Park Estates, Limited ...	...	12,758
Photocraft, Limited ...	...	2,170
Total ...		<u>£106,024</u>

The amounts advanced from the Central Fund were £81,555, £20,949, £23,422 and £2,170, respectively. A grant of £22,500 was made by an Foras Tionscal to Moulded Products, Limited under the Undeveloped Areas Act, 1952. The affairs of Sessions Marine, Limited and West Park Estates, Limited are, I understand, still in the hands of receivers.

LIAM Ó CADHLA,

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

15 July 1960.

PUBLIC SERVICES

xxxvii

APPROPRIATION ACCOUNTS, 1959-60

SUMMARY

No. of Vote	SERVICE	Estimated Expenditure (Gross)	Estimated Appropriations in Aid	Net Supply Grant	Actual Expenditure (Gross)	Appropriations in Aid Realised	Net Expenditure	Expenditure (Gross) compared with Estimate		Appropriations in Aid compared with Estimate		Amount to be surrendered	Exchequer Extra Receipts		No. of Vote
								Surplus	Deficit	More than Estimated	Less than Estimated		Estimated	Realised	
		£	£	£	£	£	£	£	£	£	£	£	£	£	
1	PRESIDENT'S ESTABLISHMENT ...	12,070	—	12,070	12,018	—	12,018	52	—	—	—	52	—	—	1
2	HOUSES OF THE OIREACHTAS ...	241,100	—	241,100	235,990	—	235,990	5,110	—	—	—	5,110	—	—	2
3	DEPARTMENT OF THE TAOISEACH ...	28,130	—	28,130	27,390	—	27,390	740	—	—	—	740	—	—	3
4	CENTRAL STATISTICS OFFICE ...	129,640	600	129,040	123,799	1,126	122,673	5,841	—	526	—	6,367	—	—	4
5	COMPTROLLER AND AUDITOR GENERAL ...	43,310	6,860	36,450	39,979	7,267	32,712	3,331	—	407	—	3,738	—	—	5
6	OFFICE OF THE MINISTER FOR FINANCE ...	175,785	1,505	174,280	173,025	2,684	170,341	2,760	—	1,179	—	3,939	—	—	6
7	OFFICE OF THE REVENUE COMMISSIONERS ...	2,206,350	84,500	2,121,850	2,178,561	84,774	2,093,787	27,789	—	—	—	28,063	—	—	7
8	OFFICE OF PUBLIC WORKS ...	602,750	117,000	485,750	579,696	97,121	482,575	23,054	—	—	19,879	3,175	—	49	8
9	PUBLIC WORKS AND BUILDINGS ...	4,324,887	236,017	4,088,870	4,172,297	259,876	3,912,421	152,590	—	23,859	—	176,449	8,000	28,262	9
10	EMPLOYMENT AND EMERGENCY SCHEMES ...	856,530	35,000	821,530	847,363	42,518	804,845	9,167	—	7,518	—	16,685	—	—	10
11	MANAGEMENT OF GOVERNMENT STOCKS ...	66,300	—	66,300	66,251	—	66,251	49	—	—	—	49	—	—	11
12	STATE LABORATORY ...	28,760	1,160	27,600	25,447	1,114	24,333	3,313	—	—	46	3,267	—	—	12
13	CIVIL SERVICE COMMISSION ...	59,545	17,805	41,740	58,164	18,229	39,935	1,381	—	424	—	1,805	—	—	13
14	AN CHOMHAIRLE EALAÍON ...	20,000	—	20,000	20,000	—	20,000	—	—	—	—	—	—	—	14
15	COMMISSIONS AND SPECIAL INQUIRIES ...	9,000	—	9,000	5,143	—	5,143	3,857	—	—	—	3,857	—	—	15
16	SUPERANNUATION AND RETIRED ALLOWANCES ...	1,216,360	130,360	1,086,000	1,182,004	128,684	1,053,320	34,656	—	—	1,676	32,680	7,937	14,859	16
17	SECRET SERVICE ...	6,000	—	6,000	4,716	—	4,716	1,284	—	—	—	1,284	—	—	17
18	EXPENSES UNDER THE ELECTORAL ACT AND THE JURIES ACT ...	18,250	—	18,250	17,971	—	17,971	279	—	—	—	279	—	—	18
19	SUPPLEMENTARY AGRICULTURAL GRANTS ...	4,982,000	—	4,982,000	4,975,598	—	4,975,598	6,402	—	—	—	6,402	—	—	19
20	LAW CHARGES ...	130,160	5,000	125,160	123,887	6,948	116,939	6,273	—	1,948	—	8,221	—	—	20
21	MISCELLANEOUS EXPENSES ...	91,270	—	91,270	90,722	—	90,722	548	—	—	—	548	—	3,000	21
22	STATIONERY OFFICE ...	599,950	106,660	493,290	597,351	118,351	479,000	2,599	—	11,691	—	14,290	—	—	22
23	VALUATION AND BOUNDARY SURVEY ...	93,330	8,300	85,030	89,277	8,050	81,227	4,053	—	—	250	3,803	—	—	23
24	ORDNANCE SURVEY ...	108,315	8,015	100,300	104,021	9,034	94,987	4,294	—	1,019	—	5,313	—	—	24
25	RATES ON GOVERNMENT PROPERTY ...	503,000	11,000	492,000	495,198	11,730	483,468	7,802	—	730	—	8,532	—	—	25
26	OFFICE OF THE MINISTER FOR JUSTICE ...	101,700	—	101,700	97,762	—	97,762	3,938	—	—	—	3,938	975	1,096	26
27	GARDA SÍOCHÁNA ...	5,237,484	117,914	5,119,570	5,190,350	121,429	5,068,921	47,134	—	3,515	—	50,649	4,500	4,986	27
28	PRISONS ...	221,668	24,258	197,410	218,759	23,063	195,696	2,909	—	—	1,195	1,714	—	—	28
29	DISTRICT COURT ...	100,210	—	100,210	97,737	—	97,737	2,473	—	—	—	2,473	17,000	21,300	29
30	CIRCUIT COURT ...	166,705	33,705	133,000	166,254	33,334	132,920	451	—	—	371	80	—	68	30
31	SUPREME COURT AND HIGH COURT OF JUSTICE ...	108,800	1,500	107,300	104,956	917	104,039	3,844	—	—	583	3,261	3,200	3,200	31
32	LAND REGISTRY AND REGISTRY OF DEEDS ...	115,820	—	115,820	112,264	—	112,264	3,556	—	—	—	3,556	—	2	32
33	PUBLIC RECORD OFFICE ...	9,770	—	9,770	9,330	—	9,330	440	—	—	—	440	—	—	33
34	CHARITABLE DONATIONS AND BEQUESTS ...	6,408	38	6,370	6,305	37	6,268	103	—	—	1	102	5	—	34
35	LOCAL GOVERNMENT ...	4,731,635	61,515	4,670,120	4,726,379	63,745	4,662,634	5,256	—	2,230	—	7,486	—	1	35
36	OFFICE OF THE MINISTER FOR EDUCATION ...	386,605	85	386,520	380,503	201	380,302	6,102	—	116	—	6,218	—	5	36
37	PRIMARY EDUCATION ...	10,409,470	139,870	10,269,600	10,402,839	144,074	10,258,765	6,631	—	4,204	—	10,835	—	—	37
38	SECONDARY EDUCATION ...	2,554,335	62,805	2,491,530	2,546,767	63,551	2,483,216	7,568	—	746	—	8,314	—	—	38
39	TECHNICAL INSTRUCTION ...	1,407,830	39,880	1,367,950	1,405,234	41,133	1,364,101	2,596	—	1,253	—	3,849	—	—	39
40	SCIENCE AND ART ...	218,519	13,499	205,020	217,103	13,309	203,794	1,416	—	—	190	1,226	—	65	40
41	REFORMATORY AND INDUSTRIAL SCHOOLS ...	268,380	4,100	264,280	255,244	4,482	250,762	13,136	—	382	—	13,518	—	—	41
42	DUBLIN INSTITUTE FOR ADVANCED STUDIES ...	78,450	—	78,450	76,489	—	76,489	1,961	—	—	—	1,961	—	—	42
43	UNIVERSITIES AND COLLEGES ...	953,140	—	953,140	948,560	—	948,560	4,580	—	—	—	4,580	—	—	43
44	NATIONAL GALLERY ...	12,390	—	12,390	12,109	—	12,109	281	—	—	—	281	100	58	44
45	LANDS ...	2,283,241	175,161	2,108,080	2,273,837	176,838	2,096,999	9,404	—	1,677	—	11,081	—	—	45
46	FORESTRY ...	2,460,200	380,000	2,080,200	2,435,177	380,295	2,054,882	25,023	—	295	—	25,318	—	—	46
47	FISHERIES ...	381,655	30,235	351,420	328,625	29,594	329,031	53,030	—	—	641	52,389	10	7,000	47
48	ROINN NA GAELTACHTA ...	521,550	39,840	481,710	406,485	41,097	365,388	115,065	—	1,257	—	116,322	—	833	48
49	AGRICULTURE ...	18,310,315	4,831,855	13,478,460	18,150,345	4,795,066	13,355,279	159,970	—	—	36,789	123,181	60,050	78,283	49
50	INDUSTRY AND COMMERCE ...	2,564,792	127,392	2,437,400	2,213,249	97,120	2,116,129	351,543	—	—	30,272	321,271	—	—	50
51	TRANSPORT AND MARINE SERVICES ...	1,767,880	3,140	1,764,740	1,440,082	3,080	1,437,002	327,798	—	—	60	327,738	—	518	51
52	AVIATION AND METEOROLOGICAL SERVICES ...	1,947,915	813,415	1,134,500	1,809,922	765,379	1,044,543	137,993	—	—	48,036	89,957	—	6,058	52
53	INDUSTRIAL AND COMMERCIAL PROPERTY REGISTRATION OFFICE ...	28,580	—	28,580	28,077	—	28,077	503	—	—	—	503	40,000	44,411	53
54	TOURISM ...	600,010	—	600,010	547,767	—	547,767	52,243	—	—	—	52,243	—	—	54
55	POSTS AND TELEGRAPHS ...	10,133,411	557,401	9,576,010	9,750,701	581,659	9,169,042	382,710	—	24,258	—	406,968	—	—	55
56	WIRELESS BROADCASTING ...	530,000	93,500	436,500	498,703	92,590	406,113	31,297	—	—	910	30,387	429,000	433,039	56
57	DEFENCE ...	6,946,686	190,786	6,755,900	6,803,796	192,632	6,611,164	142,890	—	1,846	—	144,736	—	—	57
58	ARMY PENSIONS ...	1,677,550	—	1,677,550	1,652,220	—	1,652,220	25,330	—	—	—	25,330	—	1,185	58
59	EXTERNAL AFFAIRS ...	435,760	8,520	427,240	443,333	9,156	434,177	—	7,573	636	—	—	—	60	59
60	INTERNATIONAL CO-OPERATION ...	95,470	—	95,470	88,488	—	88,488	6,982	—	—	—	6,982	—	67	60
61	OFFICE OF THE MINISTER FOR SOCIAL WELFARE ...	1,443,490	961,890	481,600	1,418,304	949,015	469,289	25,186	—	—	12,875	12,311	—	—	61
62	SOCIAL INSURANCE ...	4,372,000	—	4,372,000	3,964,681	—	3,964,681	407,319	—	—	—	407,319	—	—	62
63	SOCIAL ASSISTANCE ...	21,394,000	326,000	21,068,000	21,261,360	337,872	20,923,488	132,640	—	11,872	—	144,512	—	—	63
64	HEALTH ...	8,693,500	362,050	8,331,450	8,691,558	361,551	8,330,007	1,942	—	—	499	1,443	—	—	64
65	DUNDRUM ASYLUM ...	49,545	1,445	48,100	49,189	1,456	47,733	356	—	11	—	367	—	—	65
66	REPAYMENT OF TRADE LOANS ADVANCES ...	113,000	—	113,000	106,024	—	106,024	6,976	—	—	—	6,976	—	—	66
67	INCREASES IN PENSIONS ...	72,200	—	72,200	63,048	—	63,048	9,152	—	—	—	9,152	—	—	67
68	TRANSPORT AND POWER ...	5,460	—	5,460	5,405	—	5,405	55	—	—	—	55	—	—	68
69	REPAYMENTS TO CONTINGENCY FUND ...	1,030	—	1,030	1,030	—	1,030	—	—	—	—	—	—	—	69
70	REMUNERATION ...	277,000	—	277,000	239,858	—	239,858	37,142	—	—	—	37,142	—	—	70
TOTAL		£ 130,748,351	10,171,581	120,576,770	127,892,076	10,121,181	117,770,895	2,863,848	7,573	103,873	154,273		570,777	648,405	
TOTAL AMOUNT TO BE SURRENDERED £												2,812,812			

*£6,937 deficit to be voted, subject to Oireachtas sanction to application of surplus Appropriations in Aid towards meeting excess expenditure.

APPROPRIATION ACCOUNTS—
PUBLIC SERVICES,
1959-60

PRESIDENT'S ESTABLISHMENT

ACCOUNT of the sum expended, in the year ended 31st March, 1960, 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 (No. 24 of 1938).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances				
<i>Original</i> ... £7,190				
<i>Supplementary</i> 465				
	7,655	7,640	15	—
B.—Travelling and Incidental Expenses ...	200	82	118	—
B.B.—Travelling, etc., Expenses in connection with Visit to United States of America by the President				
<i>Original</i> ... Nil				
<i>Supplementary</i> £2,865				
	2,865	2,862	3	—
C.—Telegrams, Telephones and Postage ...	600	684	—	84
D.—Motor Cars—Replacement Grant ...	750	750	—	—
TOTAL				
<i>Original</i> ... £8,740				
<i>Supplementary</i> 3,330				
	£ 12,070	12,018	136	84

Surplus to be surrendered ... £52

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—The expenditure on travelling cannot be closely estimated.

C.—The excess was mainly due to the cost of telegrams arising out of the inauguration of the President.

T. K. WHITAKER,

Accounting Officer.

DEPARTMENT OF FINANCE,
23rd May, 1960.

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.

LIAM Ó CADHLA,

Comptroller and Auditor General.

HOUSES OF THE OIREACHTAS

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for the Salaries and Expenses of the Houses of the Oireachtas, including certain Grants-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
DÁIL ÉIREANN				
A.—Salaries of Holders of certain Appointed Offices and Allowances of Comhaltai	83,297	80,243	3,054	—
B.—Travelling Expenses of Comhaltai	46,000	46,396	—	396
SEANAD ÉIREANN				
C.—Salaries of Holders of certain Appointed Offices and Allowances of Seanadóiri...	29,679	28,758	921	—
D.—Travelling Expenses of Seanadóiri	11,000	11,690	—	690
HOUSES OF THE OIREACHTAS				
E.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas	65,084	62,971	2,113	—
F.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas	685	699	—	14
G.—Telegrams, Telephones and Postage	1,350	1,383	—	33
H.—Witnesses' Expenses	5	—	5	—
I.—Inter-Parliamentary Activities (Grant-in-Aid)	2,000	2,000	—	—
J.—Expenses of the Restaurant (Grant-in-Aid)	2,000	1,850	150	—
TOTAL ...£	241,100	235,990	6,243	1,133

Surplus to be surrendered ... £5,110

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B. and D.—Travelling exceeded expectations.

J.—The Restaurant did not require the full amount of the grant.

NOTES

The Account of another Vote includes expenditure of £124 in respect of remuneration of an officer lent, without repayment, to this Office.

Fees (stamps) amounting to £127 in respect of this service were received during the year.

T. K. WHITAKEE,
Accounting Officer.

DEPARTMENT OF FINANCE,
23rd May, 1960.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

DEPARTMENT OF THE TAOISEACH

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for the Salaries and Expenses of the Department of the Taoiseach (No. 16 of 1924 ; No. 40 of 1937 ; No. 38 of 1938 ; and No. 24 of 1947).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	26,270	26,201	69	—
B.—Travelling Expenses ...	800	138	662	—
C.—Incidental Expenses ...	260	259	1	—
D.—Telegrams, Telephones and Postage	800	792	8	—
TOTAL ...£	28,130	27,390		—
Surplus to be surrendered		...£	740	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—The estimate was necessarily conjectural.

EXTRA REMUNERATION (exceeding £50)

The Secretary of the Department received £500 as a director of the Central Bank. A Clerical Officer received £71 for overtime.

NOTE

The Accounts of other Votes include expenditure of £289, approximately, in respect of the remuneration of staff lent, without repayment, to this Department.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE.
23rd May, 1960.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

CENTRAL STATISTICS OFFICE

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for the Salaries and Expenses of the Central Statistics Office.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	118,426	116,688	1,738	—
B.—Travelling Expenses ...	700	662	38	—
C.—Incidental Expenses ...	300	210	90	—
D.—Telegrams, Telephones and Postage	1,750	1,879	—	129
E.—Special Statistical Inquiries	8,414	4,310	4,104	—
F.—Subscriptions, etc., to International Organisations ...	50	50	—	—
GROSS TOTAL ...£	129,640	123,799	5,970	129
			Surplus of Gross Estimate over Expenditure £5,841	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
G.—Appropriations in Aid ...	600	1,126	£526	
NET TOTAL ...£	129,040	122,673	Total Surplus to be surrendered £6,367	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

C. and D.—Casual variations.

E.—Additional assistance for the National Farm Survey was not required to the extent anticipated.

APPROPRIATIONS IN AID

The receipts were in respect of statistical information supplied.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
23rd May, 1960.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

COMPTROLLER AND AUDITOR GENERAL

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for the Salaries and Expenses of the Office of the Comptroller and Auditor General (No. 1 of 1923).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	42,560	39,282	3,278	—
B.—Travelling Expenses ...	500	458	42	—
C.—Incidental Expenses ...	250	239	11	—
GROSS TOTAL ...£	43,310	39,979	3,331	—
			Surplus of Gross Estimate over Expenditure £3,331	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
D.—Appropriations in Aid ...	6,860	7,267	£407	
NET TOTAL ...£	36,450	32,712	Total Surplus to be surrendered £3,738	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due to vacancies, £2,130; provision for additional assistance which was not utilised, £930; overestimation of marriage lump sums and children's allowances, £700; and replacements at lower salary points, £300; offset by general increases in remuneration, £780.

APPROPRIATIONS IN AID

Three fees not provided for were received, £975; while fees estimated at £575 were not earned due mainly to the winding up of a State company.

NOTE

This Account includes expenditure of £1,351 in respect of remuneration of an officer on loan, without repayment, to An Coimisiún um Áthbheochan na Gaeilge.

E. F. SUTTLE,

Accounting Officer.

OIFIG AN ARD-REACHTAIRE CUNTAS AGUS CISTE,
9 Bealtaine, 1960.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

OFFICE OF THE MINISTER FOR FINANCE

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Finance, including the Paymaster-General's Office.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
OFFICE OF THE MINISTER FOR FINANCE				
A.—Salaries, Wages and Allowances	149,060	144,494	4,566	—
A.I.—Chief Medical Officer for the Civil Service ...	2,220	2,331	—	111
B.—Travelling Expenses ...	500	888	—	388
C.—Incidental Expenses ...	450	2,114	—	1,664
D.—Telegrams, Telephones and Postage	1,800	1,696	104	—
PAYMASTER-GENERAL'S OFFICE				
E.—Salaries, Wages and Allowances	21,570	21,317	253	—
F.—Travelling and Incidental Expenses	185	185	—	—
GROSS TOTAL ...£	175,785	173,025	4,923	2,163
			Surplus of Gross Estimate over Expenditure £2,760	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
G.—Appropriations in Aid ...	1,505	2,684	£1,179	
NET TOTAL ...£	174,280	170,341	Total Surplus to be surrendered <u>£3,939</u>	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—Excess due to unanticipated number of visits abroad necessitated by trade discussions and by membership of international organisations.

C.—A payment of £1,500, not provided for in the estimate, was made to cover corporate membership of the Institute of Public Administration for all Departments and Offices of the Civil Service. The balance of the excess was casual.

D.—Expenditure is difficult to estimate accurately.

APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Expenses of management of the Local Loans Fund ...		1,500	1,500
2. Recovery of salary of loaned officer ...	...	—	1,178
3. Miscellaneous ...	... ..	5	6
		<u>£1,505</u>	<u>£2,684</u>

EXTRA REMUNERATION (exceeding £50)

The Secretary of the Department received £500 as a director of the Central Bank. An Assistant Secretary received £350 as chairman of Irish Steel Holdings, Limited, and £500 as a director of the Irish Assurance Company, Limited. Another Assistant Secretary received £250 as a director of Ceimici, Teoranta. A Clerical Officer received £138 for overtime.

NOTES

This Account includes expenditure of £92 in respect of remuneration of an officer lent, without repayment, to the Commission on Income Taxation.

The Accounts of other Votes include expenditure of £714, approximately, in respect of remuneration of staff lent, without repayment, to this Department.

T. K. WHITAKER,

Accounting Officer.

DEPARTMENT OF FINANCE,
25th May, 1960.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

OFFICE OF THE REVENUE COMMISSIONERS

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1960, 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.—Salaries, Wages and Allowances, etc.	1,998,590	1,977,095	21,495	—
AA.—Contribution to Cost of Common Staff in Income Tax Conjoint Office, Great Britain	2,550	2,647	—	97
B.—Travelling Expenses	32,000	36,002	—	4,002
C.—Removal Expenses	3,000	2,961	39	—
D.—Poundage to Distributor of Stamps	530	779	—	249
E.—Remuneration, etc., to Collectors and Assessors of Taxes, etc.	102,800	102,201	599	—
F.—Carriage of Parcels, Advertisements, etc.	1,150	1,468	—	318
G.—Machinery and Repairs in Stamping Branch, Dies, Plates, etc.	18,400	10,382	8,018	—
H.—Telegrams, Telephones and Postage	17,000	19,058	—	2,058
I.—Uniform Clothing	4,550	6,006	—	1,456
J.—Boat Hire, Cycles and other Conveyances	430	343	87	—
K.—Motor Cars for Frontier Patrols, etc.	13,300	8,303	4,997	—
L.—Revenue Instruments, etc.	910	900	10	—
M.—Law Charges, Expenses of Prosecutions, Fees, Rewards, etc.	8,300	7,469	831	—
N.—Incidental Expenses	1,250	1,491	—	241
O.—Provision of Rooms for Official Purposes	180	147	33	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
P.—Compensation	5	—	5	—
Q.—Losses by Default, Fraud and Accident	5	31	—	26
R.—Customs Co-operation Council	1,400	1,278	122	—
GROSS TOTAL ...£	2,206,350	2,178,561	36,236	8,447
			Surplus of Gross Estimate over Expenditure £27,789	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised £274	
S.—Appropriations in Aid ...	84,500	84,774	Total Surplus to be surrendered £28,063	
NET TOTAL ...£	2,121,850	2,093,787		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—A sum of £20,000 was received from the Vote for Remuneration (No. 70). The expenditure includes *ex-gratia* payments amounting to £120 in recognition of injuries received by five members of the Preventive staff, arising out of assaults in the course of their duties (E. 104/4/50).
- AA.—Excess due to staffing changes.
- B.—Excess due mainly to unforeseen travel in connection with agreements with other countries for the avoidance of double taxation of income, work incidental to the introduction of the Income Tax P.A.Y.E. scheme, and the attendance of officers at training courses.
- D.—Sales exceeded expectations.
- F.—Excess due to increased advertising.
- G.—Provision was made for three special issues of postage stamps—only one was produced.
- H.—Excess due mainly to increased expenditure on calls and telephonists' services.
- I.—Excess due to variations in requirements and to payments for goods delivered earlier than anticipated.
- J.—Saving due to reduced expenditure in connection with official cycles and hire of boats.
- K.—Saving arose mainly because the number of cars requiring replacement proved less than anticipated while the cars purchased were of a smaller type than those provided for in the estimate.
- M.—Saving mainly in seizure rewards.
- N.—Excess due mainly to payment of fees of officers attending training courses (£92) and to an *ex-gratia* payment of £109 in respect of damage to a private car (S. 48/18/49). The expenditure also includes other *ex-gratia* payments as follows :—
- three cases amounting to £24 in respect of medical expenses incurred by members of the Preventive staff by reason of assaults in the course of their duties (E. 104/4/50); and three cases amounting to £3 as compensation for clothing damaged by defective office equipment (E. 109/41/41).

Q.—Statement of losses charged to the subhead:—

£30.—Minor cash discrepancies not involving fraud or culpable negligence.
 £1.—In respect of sample liqueur bottles destroyed while in official custody
 (S. 47/1/59).

R.—Saving due mainly to reduced expenditure on subsistence.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Charge for manufacture of Social Insurance and Supplementary Unemployment stamps	815	815
2. Receipt from the Social Insurance Fund in respect of expenses relating to Social Insurance (No. 11 of 1952, sec. 40)	740	740
3. Clerical services and incidental expenses on account of General Lighthouse Fund	275	275
4. Moneys received from merchants, etc., for special attendance of officers	59,000	57,214
5. Fines, forfeitures, law costs recovered, etc.	11,000	15,930
6. Registry of Business Names	300	268
7. Proceeds of Customs sales (seizures, etc.)	3,000	2,590
8. Charge for manufacture of motor vehicle licences and drivers' licences (Road Fund)	985	985
9. Miscellaneous items	8,385	5,957
	<u>£84,500</u>	<u>£84,774</u>

4. Receipts vary with volume of trade and tourist traffic. Authorised hours for clearance of motor vehicles free of charge on the Land Frontier were extended during the year.

5. Receipts vary with the number and importance of the cases involved.

6. Receipts vary with the number of registrations, etc.

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

9. Miscellaneous items comprised the following:—

	£
Bill of Entry receipts	3,815
Fees under Merchant Shipping Acts	120
Rent of official premises... ..	749
Compensation for loss of services of officers injured in accidents	452
Sales of official cars	229
Minor unclassified items, e.g. State warehouse rents, scrivenery fees, surpluses in cash, Vote refunds, etc.,	592
	<u>£5,957</u>

EXTRA REMUNERATION (exceeding £50)

Eleven members of the Customs and Excise staff received allowances varying from £74 to £148 while engaged on Special Inquiry duty.

Four hundred and fifteen members of the Customs and Excise staff, one hundred and thirty-two of the Taxes staff, forty-two of the General Service staff and thirteen of the Stamping Branch staff received amounts varying from £51 to £351 in respect of over-time, rewards for detection of smuggling or other Revenue evasions, etc.

The following received the amounts indicated for special services :—

One Officer of Customs and Excise, one Departmental Clerical Officer (Upper Section), one Inspector of Taxes and one Executive Officer received amounts of £83, £153, £310 and £90, respectively, from the Vote for Wireless Broadcasting.

NOTES

Fees (stamps) were received as follows :—

						£
Companies Registration	...	...	...	...	...	9,560
Newspaper Registration	...	...	...	...	...	4
						<hr/> £9,564 <hr/>

An established messenger at Head Office stole postal remittances amounting to £20, was prosecuted and dismissed. He made good the amount involved.

Three amounts totalling £4, representing net amounts outstanding in respect of annual leave overdrawn by officers who left the service, were written off as irrecoverable.

The Accounts of other Departments include expenditure of £549 in respect of remuneration of staff temporarily lent, without repayment, to this Office.

This Account includes expenditure of £3,202 in respect of staff temporarily lent, without repayment, to other Departments.

E. P. HASLAM,

Accounting Officer.

OIFIG NA gCOIMISINÉIRÍ IONCAIM,
30 Bealtaine, 1960.

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.

LIAM Ó CADHLA,

Comptroller and Auditor General.

OFFICE OF PUBLIC WORKS

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for the Salaries and Expenses of the Office of Public Works (1 & 2 Will. 4, c. 33, secs. 5 & 6 ; 5 & 6 Vict., c. 89, secs. 1 and 2 ; 9 & 10 Vict., c. 86, secs. 2, 7 and 9; etc.).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	549,450	522,979	26,471	—
B.—Travelling Expenses ...	43,000	47,006	—	4,006
C.—Incidental Expenses ...	5,000	3,884	1,116	—
D.—Telegrams, Telephones and Postage	5,300	5,827	—	527
GROSS TOTAL ...£	602,750	579,696	27,587	4,533
			Surplus of Gross Estimate over Expenditure £23,054	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
E.— <i>Deduct—</i> Appropriations in Aid ...	117,000	97,121	£19,879	
NET TOTAL ...£	485,750	482,575	Net Surplus to be surrendered <u>£3,175</u>	

Extra Receipts payable to Exchequer

Compensation for loss of services of officers injured in accidents

£

49

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Unfilled vacancies and suppression of posts following reorganisation.

B.—More travelling than expected when the estimate was framed.

C.—The purchase of a printing machine was deferred.

D.—Use of telephone increased.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Penal interest on overdue loan repayments	300	382
2. Fees under the Local Loans Fund (Fees and Expenses) Regulations, 1946	14,000	13,405
3. Amount recoverable as administration expenses in connection with agency services	14,000	15,367
4. Amount recoverable from Vote 9 (Subheads BB, J.2 and J.5) in respect of salaries and travelling expenses in connection with coast protection and arterial drainage construction and maintenance works	35,000	25,285
5. Amount recoverable from Vote 10 as administration expenses in connection with employment schemes, etc.	1,250	362
6. Amount recoverable from Vote 49 (Subhead M.7) in respect of salaries and travelling expenses in connection with drainage surveys and works	22,000	12,886
7. Amount recoverable from Vote 48 as administrative expenses in connection with Gaeltacht improvement schemes	600	768
8. Amount recoverable from Vote 51 in respect of salaries and travelling expenses in connection with harbour improvement and constructional works	3,400	2,439
9. Amount recoverable from National Development Fund in respect of salaries and travelling expenses in connection with drainage works, etc.	8,000	3,875
10. Amount recoverable as expenses of management of the Local Loans Fund	17,000	20,386
11. Miscellaneous	1,450	1,966
	<u>£117,000</u>	<u>£97,121</u>

1. Receipts were greater than expected.

2. Loan transactions were less than expected.

3. The receipts represent a percentage charge to cover overhead expenses based on the actual expenditure incurred by the Commissioners as agents for the parties concerned. The amount of work undertaken was greater than expected.

4—9. The volume of work undertaken by technical staff in respect of these items (except item 7) was less than expected and some receipts estimated for did not mature within the year.

10. The receipt represents the previous year's cost of management of the Local Loans Fund by the Commissioners, offset by the sums brought to account in that year as penal interest and as fees under the Local Loans Fund regulations.

11. Recoveries of the salaries and expenses of engineers, etc., engaged on the marine works maintenance and coast protection work were more than expected.

NOTES

1. The Accounts of other Votes include expenditure of £1,452 in respect of remuneration of officers on loan, without repayment, to this Office.

2. This Account includes expenditure of £3,679 in respect of remuneration of staff lent, without repayment, to other Offices.

3. Losses of technical equipment to the value of £7 were written off. Subhead C.

4. This Account includes a sum of £34 for services rendered to other Departments without repayment.

H. J. MUNDOW,

Accounting Officer.

OFFICE OF PUBLIC WORKS, DUBLIN,
31st May, 1960.

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

LIAM Ó CADHLA,

Comptroller and Auditor General.

STATEMENT OF RECEIPTS AND PAYMENTS BY THE COMMISSIONERS OF PUBLIC WORKS ON THE UNDERMENTIONED NON-VOTED SERVICES IN THE YEAR ENDED 31ST MARCH, 1960

SERVICE	Balances, 1st April, 1959	Receipts, 1959-60	Payments, 1959-60	Balances, 31st March, 1960
	£	£	£	£
Shannon Navigation... ..	480	14,310	13,396 (a)	1,394
Irish Church Fund, Loans Re-payments	—	261	261	—
Marine Works Act, 1902, Maintenance Fund	1,494	1,271	3,339	Dr. 574 (b)

(a) A sum of £262 was paid in respect of damage to property caused by floods from the River Blackwater and the Plassy-Errina Canal (S. 50/2/46).

(b) The following stocks are held to the credit of the Fund :—
£10,482 3½ per cent. Exchequer Bonds, 1965/70 ; and
£2,100 3 per cent. Exchequer Bonds, 1965/70.

H. J. MUNDOW,

Accounting Officer.

OFFICE OF PUBLIC WORKS, DUBLIN,
31st May, 1960.

PUBLIC WORKS AND BUILDINGS

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for Expenditure in respect of Public Buildings; for the Maintenance of certain Parks and Public Works; for the Execution and Maintenance of Drainage and other Engineering Works; and for a Grant-in-Aid of the River Shannon Navigation.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Purchase of Sites and Buildings	17,000	1,000	16,000	—
B.—New Works, Alterations and Additions	2,110,000	1,848,276	261,724	—
BB.—Coast Protection	6,000	11,723	—	5,723
C.—Maintenance and Supplies ...	619,130	723,089	—	103,959
D.1.—Furniture, Fittings and Utensils	59,850	64,354	—	4,504
D.2.—Central Furniture Stores ...	3,000	4,629	—	1,629
E.—Rents, Rates, etc.	172,000	169,933	2,067	—
F.—Fuel, Light, Water, Cleaning, etc.	255,250	251,934	3,316	—
G.—Phoenix Park National School	240	159	81	—
H.1.—River Shannon Works ...	400	450	—	50
H.2.—River Shannon Navigation (Grant-in-Aid)	10,500	5,500	5,000	—
I.—Telegrams, Telephones and Postage	1,000	1,023	—	23
J.1.—Arterial Drainage—Surveys	21,000	22,485	—	1,485
J.2.—Arterial Drainage—Construction Works	525,000	558,463	—	33,463
J.3.—Barrow Drainage—Repayment of Advances	14,417	14,417	—	—
J.4.—River Fergus Drainage ...	100	—	100	—
J.5.—Arterial Drainage—Maintenance	35,000	32,194	2,806	—
K.—Purchase and Maintenance of Engineering Plant and Machinery, and Stores ...	475,000	462,668	12,332	—
Gross TOTAL ...£	4,324,887	4,172,297	303,426	150,836
			Surplus of Gross Estimate over Expenditure £152,590	
			Surplus of Appropriations in Aid realised £23,859	
Deduct—				
L.—Appropriations in Aid ...	236,917	259,876		
NET TOTAL ...£	4,088,870	3,912,421	Total Surplus to be surrendered £176,449	

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Sales of property	8,000	17,409
Sales of assets of Embankments Trust Fund ...	—	10,359
Refund granted by Electricity Supply Board of part cost of extending electricity supply to a State establishment	—	494
	<u>£8,000</u>	<u>£28,262</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Payments in the year were less than expected ; they were :—

SERVICE	AMOUNT	DEPARTMENT OF FINANCE AUTHORITY
	£	
DEPARTMENT OF FINANCE—		
Co. Cork : Crookhaven former Coastguard Station ...	75	S.55/47/26
DEPARTMENT OF JUSTICE—		
Garda Síochána—		
Co. Cavan : Kingscourt	207	S.14/5/56
Co. Clare : Ennistymon	296	S.14/16/37
Co. Cork : Castletownroche	160	S.14/7/47
Co. Donegal : Ardara	200	S.14/8/48
Co. Donegal : Glencolumbkille	2	
Co. Longford : Granard	29	S.55/14/35
Co. Tipperary : Grangemockler	31	S.14/16/46
	<u>£1,000</u>	

B.—Expenditure under this subhead is affected by factors not within the control of the Office of Public Works. A statement of expenditure, Department by Department, is at page 22.

BB.—Due to extensive damage caused by winter storms, additional protection works had to be undertaken.

C.—This subhead consists of a large number of provisions for requirements dependent on circumstances difficult to predict. Wage increases during the year contributed to the excess. A statement of expenditure, Department by Department, is at page 23.

D.1.—The excess was the net result of savings and excesses on the provisions for the furniture requirements of the various Government establishments. A statement of expenditure, Department by Department, is at page 23.

D.2.—The expenditure under this subhead is a net figure and represents the cost of stocks of standard supplies purchased during the year but not issued before 31st March, 1960. Purchases were more than expected. The total value of stocks held in the Central Furniture Stores on 31st March, 1960, was £14,600, approximately.

E.—The rents coming in course of payment during the year were less than expected when the estimate was framed. A statement of expenditure, Department by Department, is at page 23.

F.—This subhead consists of a large number of provisions to meet the requirements of various Government establishments. The saving was the net result of the savings and excesses on the several provisions and was attributable to requirements being slightly less than expected. A statement of expenditure, Department by Department, is at page 23.

G.—Requirements were less than expected.

H.1.—Repairs to sluices cost more than expected.

H.2.—Due to reduction in staff and the fact that certain works provided for were not carried out, it was not necessary to draw on the full amount of the grant.

I.—A casual variation.

J.1.—Favourable weather made it possible to undertake more survey work in the year than was expected when the estimate was framed. In addition to the charge against the subhead, engineering stores were supplied and services rendered by plant and machinery to the value of £5,819.

J.2.—Excess caused by wage increases during the year and by expansion of work due to favourable weather.

In addition to the charge against the subhead, engineering stores were supplied and services rendered by plant and machinery as follows :—

DRAINAGE SCHEME			VALUE £
Corrib-Clare	...	...	136,129
Nenagh	...	...	1,626
Maine	...	...	89,836
Bunratty-Rineanna	...	...	13,857
Clareen	...	...	10,759
Ballyteigue and Kilmore	...	...	15,445
Fergus Embankment	...	...	12,606
Feale	...	...	277
Moy	...	...	330

J.4.—The expenditure for which provision had been made did not arise.

J.5.—Favourable weather reduced the cost of maintenance operations.

K.—Expenditure on plant and wages was less than expected but the saving was partially offset by increased purchases of stores, etc. The value of stores held at 31st March, 1960, was £180,000 approximately.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Rents (including receipts from lettings of sporting, fishing rights, etc.) ...	45,000	43,669
2. Harbour tolls, dues, etc. ...	40,000	45,569
3. Sale of surplus and obsolete stores, old materials, etc. ...	5,000	4,406
4. Hire of plant ...	30,000	30,976
5. Sales of farm and garden produce ...	9,000	8,544
6. Admission tickets at parks, piers, etc. ...	2,700	3,932
7. Recoveries from County Councils in respect of arterial drainage maintenance (Nos. 3 of 1945 and 23 of 1955)	37,400	38,736
8. Recoveries from other Departments, National Development Fund, etc., for services carried out on repayment terms ...	62,000	76,651
9. Miscellaneous ...	4,917	7,393
	<u>£236,017</u>	<u>£259,876</u>

1. Receipts from lettings of sporting, fishing rights, etc., were £514.
2. Extra mailboat traffic resulted in increased receipts at Dún Laoghaire Harbour.
3. Sales were less than expected.
4. A casual variation.
5. The receipts were as follows:—Bourn Vincent Memorial Park, £7,297; Royal Hospital Gardens, £1,082; Phoenix Park, £128; sundry, £37.
6. The sale of admission tickets was greater than expected.
7. A receipt in respect of a previous year came to hand.
8. Department of Social Welfare, £30,669; College of Science, £5,821; Department of Local Government, Post Office Savings Bank, etc., £1,308; in respect of services rendered by the Central Engineering Workshop and Stores, £33,858; by Dún Laoghaire Harbour Workshops, £1,855; by Central Furniture Stores, £1,228; sundry other receipts, £1,912. Due to favourable weather, it was found possible to carry out more outdoor operations than expected.

9. Work done for other parties, £126; contributions to cost of works at national schools, £2,578; storage, etc., of boats at Dún Laoghaire and Howth Harbours, £118; licences, football pavilions, etc., Phoenix Park, £727; recovery of cost of electricity and gas, £2,114; sales of water, £21; sundry other receipts, £1,709.

NOTES

1. An *ex-gratia* payment of £75 was made to a sculptor to offset partially the extra cost of having two bronze busts of a national leader cast abroad when it was found that it would be impossible to have the work done in Ireland within a reasonable time. Subhead B (S.102/3/54).
2. A sum of £360 compensation and £60 costs was paid in respect of an injury caused by a falling gate at Kinsale former Military Barracks. Subhead C (S.102/4/46).
3. A sum of £300 was paid for damage to Waterford Methodist Church caused by carrying out repairs to an adjoining national monument. Subhead C (S.102/2/59).
4. A total of £634 was spent on the maintenance of St. Enda's College (Pearse Bequest). Subhead C (S.22/9/41 and S.22/2/53).
5. In cases of malicious damage loss amounting to £76 was caused to State property. Subheads C and J.2 (S.102/9/37).
6. A sum of £10 was paid as compensation for damage caused to a boat which had been hired in connection with painting works at Jamestown sluices, Co. Leitrim. Subhead H.1.
7. A sum of £451 was paid to a County Council to meet the cost of repairing a road bridge which was damaged by a heavy tractor. Subhead J.2 (S.59/1/48).
8. Sums amounting to £847 were paid as compensation and costs in respect of accidental damage to property arising from drainage activities. Subhead J.2 and National Development Fund (S.85/9/55 and S.102/7/49).
9. Payments made in ten cases of road accidents involving State vehicles amounted to £283. Subheads J.2 and K (S.48/3/37).
10. Articles to a total value of £24¹ which were lost by theft were written off (S. 59/2/53).
11. Losses of stores valued at £133 were written off.
12. A quantity of spare parts surplus to requirements and valued at £659 was transferred to the Department of Defence (S.76/1/53).
13. Plant and materials surplus to requirements were taken over by the Commissioners from the following Departments at the valuations shown: Agriculture (Land Project) £147; Defence, £300 (S.90/9/57 and S.7/8/55).

14. During the year the following losses by fire not covered by insurance were sustained :—

	£
Drogheda Customs House	10,000
Limerick Inland Revenue... ..	1,713
Garda Station, Dún Laoghaire	20
Garda Station, William Street, Limerick	325

15. Expenditure on restoration of damage by fire was incurred during the year on the following buildings :—

	£
Drogheda Customs House	111
Limerick Inland Revenue... ..	644
Garda Station, Dún Laoghaire	20
Garda Station, William Street, Limerick	325

16. *Telephone Capital Account*—The net expenditure during the year on Post Office buildings, charged to Telephone Capital Account, amounted to £38,206.

17. Sums totalling £2,733 are included in this Account in respect of premises which were handed over to An Foras Talúntais during the year.

18. Included in this Account is a sum of £6,576 incurred in the erection of temporary bridges over the Shannon (F.103/2/59).

19. In addition to the expenditure shown in this Account, further expenditure was incurred from advances from the National Development Fund (*See appended Statement*).

H. J. MUNDOW,
Accounting Officer.

OFFICE OF PUBLIC WORKS,
18th June 1960.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

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

Departments, etc.						Vote	Expenditure
						£	£
President's Establishment	...	...	...	...	...	5,200	250
Houses of the Oireachtas	...	...	...	...	...	4,200	2,169
Department of the Taoiseach	...	...	...	...	...	500	27
Finance	...	...	...	...	...	95,200	47,081
Agriculture	...	...	...	...	...	91,250	30,043
Justice	...	...	...	...	...	73,850	27,641
Local Government	...	...	...	...	...	1,250	2,145
Education	...	...	...	...	...	1,620,870	1,549,972
Lands	...	...	...	...	...	17,100	1,323
Industry and Commerce	...	...	...	...	...	10,000	2,828
Posts and Telegraphs	...	...	...	...	...	86,690	70,498
Defence	...	...	...	...	...	90,000	63,142
Social Welfare	...	...	...	...	...	21,000	10,060
Health	...	...	...	...	...	7,800	5,122
Minor New Works not exceeding £700 each	...	...	...	...	...	20,000	17,119
Urgent and Unforeseen Works	...	...	...	...	...	5,000	4,550
Minor Balances of Expenditure (not provided for above)							
on Works of prior years	...	...	...	...	...	25,000	14,306
TOTAL						£2,174,910	£1,848,276
Deduct for Works which might not have been carried out							
during the year	...	...	...	...	...	64,910	—
NET TOTAL						£2,110,000	£1,848,276

C., D.I., E., F.—MAINTENANCE, REPAIRS AND OTHER CURRENT CHARGES

DEPARTMENT	C. Maintenance and Supplies		D.I. Furniture Fittings and Utensils		E. Rents, Rates, etc.		F. Fuel, Light, Water, Cleaning, etc.	
	Vote	Expen- diture	Vote	Expen- diture	Vote	Expen- diture	Vote	Expen- diture
	£	£	£	£	£	£	£	£
President ...	12,700	18,127	1,350	1,145	—	—	4,160	5,546
Oireachtas ...	7,000	7,902	1,300	2,287	—	—	5,710	4,288
Taoiseach ...	4,090	8,165	880	732	120	111	2,660	2,890
Comptroller and Auditor General	370	246	30	104	50	24	300	250
Finance ...	267,620	302,881	10,950	13,130	46,340	47,500	51,885	48,868
Agriculture ...	35,990	41,380	3,510	3,452	4,630	6,193	24,450	28,016
Justice ...	87,100	114,108	3,090	4,222	30,020	32,314	39,180	32,858
Local Government	2,540	5,179	510	939	—	99	2,610	3,345
Education ...	66,980	62,276	6,580	7,129	1,620	1,064	26,100	29,315
Lands ...	17,780	16,175	2,510	3,477	6,410	5,509	13,380	14,677
Industry and Com- merce ...	12,660	10,767	1,830	2,206	2,190	1,743	10,350	5,734
Transport and Power	—	1,739	—	195	—	142	—	1,411
Posts and Telegraphs	46,170	61,542	9,800	10,680	340	315	15,725	19,483
Defence ...	8,610	18,458	1,210	1,610	4,245	3,808	8,600	8,564
External Affairs ...	23,270	22,778	11,420	9,167	59,420	56,293	16,910	21,049
Social Welfare ...	17,200	15,655	3,000	2,103	13,600	13,236	22,000	16,143
Health ...	8,850	15,208	1,680	1,695	265	140	10,730	9,299
Gaeltacht ...	200	503	200	81	2,750	1,442	500	200
TOTAL ...£	619,130	723,089	59,850	64,354	172,000	169,933	255,250	251,934

NATIONAL DEVELOPMENT FUND

STATEMENT OF RECEIPTS AND PAYMENTS BY THE COMMISSIONERS OF PUBLIC WORKS
IN THE YEAR ENDED 31ST MARCH, 1960

SERVICE	Balance at 1st April, 1959	Receipts	Total	Payments	Balance at 31st March, 1960
	£	£	£	£	£
Gaeltacht Projects— Inishere Pier ...	<i>Dr.</i> 135	350	215	215	—
Drainage Works— Owenogarney River Embankments Scheme ...	689	*2,510	3,199	2,905	294
Deele and Swillyburn Rivers Scheme ...	5,105	90,000	95,105	89,977	5,128
TOTAL ...£	5,659	92,860	98,519	93,097	5,422

*Represents value of materials transferred.

18th June, 1960.

H. J. MUNDOW,
Accounting Officer.

I have examined the above Account. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

LIAM Ó CADHLA,
Comptroller and Auditor General.

EMPLOYMENT AND EMERGENCY SCHEMES

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for Employment and Emergency Schemes (including Relief of Distress).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	76,000	69,979	6,021	—
B.—Travelling Expenses ...	12,500	13,017	—	517
C.—Incidental Expenses ...	280	227	53	—
D.—Telegrams, Telephones and Postage	750	723	27	—
E.—Urban Employment Schemes	227,000	227,000	—	—
F.—Rural Employment Schemes	35,000	38,591	—	3,591
G.—Minor Employment Schemes	130,000	128,835	1,165	—
H.—Development Works in Bogs used by Landholders and other Private Producers ...	160,000	159,828	172	—
I.—Rural Improvements Scheme	200,000	194,649	5,351	—
J.—Miscellaneous Schemes ...	15,000	14,514	486	—
GROSS TOTAL ...£	856,530	847,363	13,275	4,108
			Surplus of Gross Estimate over Expenditure £9,167	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
K.—Appropriations in Aid ...	35,000	42,518	£7,518	
NET TOTAL ...£	821,530	804,845	Total Surplus to be surrendered £16,685	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due partly to vacancies and partly to changes in personnel. A sum of £1,550 received from the Vote for Remuneration (No. 79) was credited to this subhead.
- B.—Excess due to increased travelling arising from inspection and execution of schemes on behalf of Roinn na Gaeltachta.
- C. and D.—Casual variations.
- E.—In addition to the provision in the Vote of £227,000 which was fully expended, a sum of £4,741 was spent on this service from issues from the National Development Fund, making a total of £231,741 (See appended Statement).
- F.—Excess arises from efforts to overtake arrears of payments due on completed schemes sanctioned in prior years.
- G., H. and I.—Casual variations. Some thousands of schemes are involved and there is bound to be a small-saving or excess on each grant.
- J.—Casual variation.

APPROPRIATIONS IN AID				Estimated	Realised
				£	£
1. Contributions by beneficiaries and others towards the cost of schemes carried out under Subheads G, H, I and J.				34,000	33,683
2. Miscellaneous receipts	...	...	...	1,000	8,835
				£35,000	£42,518
1. Casual variation.					

2. The bulk of these represent refunds of overpayments of grants made in previous years to local authorities. Surplus due to special efforts made to dispose of urban cases outstanding for some time.

EXTRA REMUNERATION (exceeding £50)

Two Clerical Officers received £51 and £57, respectively, for overtime.

NOTE

Certain items of equipment (beds, bedding, etc.) were made available to this Office by the Department of Defence for the purpose of an archaeological scheme at Tara (S.18/4/53).

RISTEARD Ó HEIGEARTUIGH,
Accounting Officer.

SPECIAL EMPLOYMENT SCHEMES OFFICE,
28th May, 1960.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

NATIONAL DEVELOPMENT FUND

STATEMENT OF RECEIPTS AND PAYMENTS BY SPECIAL EMPLOYMENT SCHEMES OFFICE
IN THE YEAR ENDED 31st MARCH, 1960

SERVICE	Balance at 1st April, 1959	Receipts	Total	Payments	Balance at 31st March, 1960
	£	£	£	£	£
E.—Urban Employment Schemes ...	5,847	6,000	11,847	4,741	7,106
H.—Development Works in Bogs used by Landholders and other Private Producers ...	622	—	622	—	622
TOTAL ...£	6,469	6,000	12,469	4,741	7,728

RISTEARD Ó HEIGEARTUIGH,
Accounting Officer.

SPECIAL EMPLOYMENT SCHEMES OFFICE,
28th May, 1960.

I have examined the above Account. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

LIAM Ó CADHLA,
Comptroller and Auditor General.

MANAGEMENT OF GOVERNMENT STOCKS

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for Remuneration for the Management of Government Stocks.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Remuneration of Banks for the Management of Government Stocks inscribed or registered in their Books	66,300	66,251	49	—

Surplus to be surrendered ... £49

T. K. WHITAKER,

Accounting Officer.

DEPARTMENT OF FINANCE,
19 Bealtaine, 1960.

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

LIAM Ó CADHLA,

Comptroller and Auditor General.

STATE LABORATORY

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for the Salaries and Expenses of the State Laboratory.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	27,290	23,716	3,574	—
B.—Travelling and Incidental Expenses	520	411	109	—
C.—Apparatus and Chemical Equipment	950	1,320	—	370
GROSS TOTAL ...£	28,760	25,447	3,683	370
			Surplus of Gross Estimate over Expenditure £3,313	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—				
D.—Appropriations in Aid ...	1,160	1,114	£46	
NET TOTAL ...£	27,600	24,333	Net Surplus to be surrendered £3,267	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Savings due to vacancies and to extra assistance not being required to the extent anticipated.
- B.—Closer estimation was not practicable.
- C.—Excess due to increase in cost of chemicals and apparatus and to the fact that orders placed in previous year were not delivered until 1959-60.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts for various analyses, examinations, tests, etc. ...	1,000	964
2. Recovery from Road Fund in respect of analysis of road-making materials	150	150
3. Miscellaneous	10	—
	£1,160	£1,114

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
23rd May, 1960.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General,

CIVIL SERVICE COMMISSION

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for the Salaries and Expenses of the Civil Service Commission (No. 45 of 1956) and of the Local Appointments Commission (No. 39 of 1926, No. 15 of 1940 and No. 9 of 1946).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances	48,140	45,527	2,613	—
A.2.—Examiners, etc.	5,640	6,133	—	493
B.—Travelling Expenses	1,800	1,922	—	122
C.—Examinations	2,795	3,154	—	359
D.—Incidental Expenses	1,170	1,428	—	258
GROSS TOTAL ...£	59,545	58,164	2,613	1,232
			Surplus of Gross Estimate over Expenditure £1,381	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
E.—Appropriations in Aid ...	17,805	18,229	£424	
NET TOTAL ...£	41,740	39,935	Total Surplus to be surrendered <u>£1,805</u>	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—Saving due to vacancies.

A.2. and C.—The number of candidates for examination was greater than expected.

B. and D.—Expenditure is difficult to estimate accurately.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
Receipts from County and County Borough Councils and Harbour Authorities (No. 39 of 1926 (sec. 12) and No. 9 of 1946 (sec. 38))	17,805	18,229

NOTE

Fees (stamps) amounting to £10,871 in respect of this service were received during the year.

T. K. WHITAKER,

Accounting Officer.

DEPARTMENT OF FINANCE,
23rd May, 1960.

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.

LIAM Ó CADHLA,

Comptroller and Auditor General.

AN CHOMHAIRLE EALAÍON

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for a Grant to An Chomhairle Ealaíon (No. 9 of 1951).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Grant under Section 5 of the Arts Act, 1951 	20,000	20,000	—	—

T. K. WHITAKER,

Accounting Officer.

DEPARTMENT OF FINANCE,
18th May, 1960.

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

LIAM Ó CADHLA,

Comptroller and Auditor General.

COMMISSIONS AND SPECIAL INQUIRIES

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for the Salaries and Expenses of Commissions, Committees and Special Inquiries.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
CIVIL SERVICE ARBITRATION BOARD				
A.1.—Salaries, etc. ...	650	158	492	—
A.2.—Travelling and Incidental Expenses ...	25	14	11	—
£	675	172	503	—
SAVINGS COMMITTEE				
B.—Travelling and Incidental Expenses, etc. ...	250	166	84	—
COMMISSION OF INQUIRY ON WORKMEN'S COMPENSATION				
C.—Travelling and Incidental Expenses, etc. ...	600	479	121	—
COMMISSION ON INCOME TAXATION				
D.—Travelling and Incidental Expenses, etc. ...	1,070	556	514	—
COMMITTEE ON INDUSTRIAL, PROVIDENT AND FRIENDLY SOCIETIES				
E.—Travelling and Incidental Expenses, etc. ...	350	112	238	—
AN COIMISIÚN UM ATHBHEOCHAN NA GAELIGE				
F.1.—Tuarastail, 7rl. ...	1,045	1,041	4	—
F.2.—Costais Taistil agus Teagmhasacha, 7rl. ...	2,310	1,043	1,267	—
£	3,355	2,084	1,271	—
TEACHERS' SALARIES COMMITTEE				
G.—Travelling and Incidental Expenses ...	600	225	375	—
H.—COMMISSIONS AND IN- QUIRIES NOT SPECI- FICALLY PROVIDED FOR ...	2,100	1,349	751	—
TOTAL ...	9,000	5,143		—
Surplus to be surrendered ...			£	3,857

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

GENERAL.—Expenditure under the various subheads of this Vote is difficult to estimate accurately as there are many uncertain factors, such as the tempo of the work of the body concerned, the extent to which travelling of members and officials is necessary, the number of witnesses examined and the staff (including outside reporters) needed in addition to that seconded from public Departments.

Two main factors were responsible for the savings on all subheads shown in the Account, viz., (a) the bodies did not sit as often as expected and (b) some members, for whose travelling, etc., expenses provision had been made, did not find it possible to attend all the meetings. In addition, the estimate under Subhead H is necessarily conjectural.

COMMISSIONS AND INQUIRIES NOT SPECIFICALLY PROVIDED FOR.

SUBHEAD H.—EXPENDITURE, 1959/60

COMMISSION, COMMITTEE OR SPECIAL INQUIRY	Salaries, etc.	Travelling and Incidental Expenses	Total
	£	£	£
Metric System and Decimal Coinage Committee ...	—	57	57
Vocational Teachers' Arbitration Board ...	252	—	252
Television Commission... ..	21	949	970
Committee on Accommodation Needs of Constituent Colleges of National University of Ireland ...	—	70	70
TOTAL£	273	1,076	1,349

NOTES

A sum of £20 was received from the Vote for Remuneration (No. 70) and credited to Subhead F.1 in respect of additional remuneration arising out of certain agreements reached under conciliation and arbitration machinery.

The Accounts of other Votes include expenditure of £14,106 approximately, in respect of remuneration of staff lent, without repayment, to the following Commissions, etc. :—
£

Savings Committee	2,932
Workmen's Compensation Commission	2,153
Commission on Income Taxation	3,789
Committee on Industrial, Provident and Friendly Societies ...	434
An Coimisiún Um Athbheochan na Gaeilge	1,351
Teachers' Salaries Committee	403
Metric System and Decimal Coinage Committee	1,265
Television Commission	597
Committee on Accommodation Needs of Constituent Colleges of National University of Ireland	108
Tribunal of Inquiry into Cross-Channel Freight Rates	1,074
TOTAL	£14,106

TOTAL EXPENDITURE

Total of (a) expenditure from the Vote for Commissions and Special Inquiries and (b) remuneration of staff borne on other Votes, in respect of Commissions, Committees and Special Inquiries on account of which payments were made in the year 1959-60.

COMMISSION, COMMITTEE OR SPECIAL INQUIRY	Year of Appointment	Total Expenditure to 31st March, 1960
		£
Civil Service Arbitration Board	1950-51	2,681
Metric System and Decimal Coinage Committee ...	1952-53	3,730
Savings Committee	1955-56	7,820
Commission of Inquiry on Workmen's Compensation ...	1955-56	10,380
Vocational Teachers' Arbitration Board	1956-57	252
Commission on Income Taxation	1956-57	11,664
Committee on Industrial, Provident and Friendly Societies	1957-58	1,260
Committee on Accommodation Needs of Constituent Colleges of National University of Ireland ...	1957-58	2,790
Television Commission	1957-58	11,242
Tribunal of Inquiry into Cross-Channel Freight Rates ...	1957-58	13,651
An Coimisiún um Athbheochan na Gaeilge	1958-59	5,336
Teachers' Salaries Committee	1958-59	728

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
25th May, 1960.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

SUPERANNUATION AND RETIRED ALLOWANCES

ACCOUNT of the sum expended, in the year ended 31st March, 1960, 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 1956, 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; 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 ...	690,000	673,967	16,033	—
B.—Additional Allowances and Gratuities in respect of Established Officers ...	320,000	311,504	8,496	—
C.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ...	59,000	58,235	765	—
D.—Agency Payments in respect of Compensation Allowances ...	39,000	37,066	1,934	—
E.—Gratuities in respect of Un-established Officers ...	15,000	17,521	—	2,521
F.—Extra-Statutory Grants ...	5	—	5	—
G.—Injury Grants ...	31,500	24,305	7,195	—
H.—Fees to Medical Referees and Occasional Fees to Doctors	355	200	155	—
I.—Emergency Compensation in respect of Death or Personal Injuries and other Expenses in connection therewith ...	3,500	1,609	1,891	—
J.—Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows ...	58,000	57,597	403	—
GROSS TOTAL ...	£ 1,216,360	1,182,004	36,877	2,521
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £34,356	
			Deficiency of Appropriations in Aid realised	
Deduct—				
K.—Appropriations in Aid ...	130,360	128,684	£1,676	
NET TOTAL ...	£ 1,086,000	1,053,320	Net Surplus to be surrendered £32,680	

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Pension liability in respect of officers on loan, etc. ...	7,920	14,820
Payments and refunds of teachers' contributions ...	7	11
Miscellaneous ...	10	28
	£7,937	£14,859

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A. and J.—Sums of £9,000 and £2,000, respectively, were charged to the Vote for Increases in Pensions (No. 67) in respect of increases in certain pensions, etc.

E.—Expenditure, which depends on the number of officers who die or retire, cannot be closely estimated.

G. and H.—Expenditure, which mainly depends on the number of Workmen's Compensation cases arising and particularly on the number of claims settled during the year, cannot be closely estimated.

I.—The anticipated increases in compensation rates did not come into effect during the year.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Repayment by the British Government of sums paid on its behalf under the Agreement dated 27th June, 1929, interpreting and supplementing Article 10 of the Treaty of 6th December, 1921, and in respect of certain <i>ex-gratia</i> supplements (Subhead D.)	39,000	37,197
2. Payment by local authorities under sections 82 and 84 of the Local Government (Superannuation) Act, 1948, and section 57 of the Local Government (Superannuation) Act, 1956, towards certain awards made under the Superannuation Acts ...	760	737
3. Receipt from the Social Insurance Fund for pension liability of staff (No. 11 of 1952 (sec. 40)) ...	90,580	90,580
4. Miscellaneous ...	20	170
	£130,360	£128,684

EXTRA REMUNERATION (exceeding £50)

Twenty-eight pensioners received from public funds sums ranging from £86 to £1,041 as remuneration for services rendered.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
23rd May, 1960.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

SECRET SERVICE

ACCOUNT of the sum expended, in the year ended 31st March, 1960,
compared with the sum granted, for Secret Service.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Secret Service	6,000	4,716	1,284	—
Surplus to be surrendered ...			<u>£1,284</u>	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

The estimate is necessarily conjectural.

T. K. WHITAKER,
Accounting Officer

DEPARTMENT OF FINANCE,
19 Bealtaine, 1960.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

EXPENSES UNDER THE ELECTORAL ACT AND THE JURIES ACT

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for Expenses under the Electoral Act, 1923, and the Juries Act, 1927 (No. 12 of 1923 and No. 23 of 1927).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Expenses under the Electoral Act, 1923, and the Juries Act, 1927	18,250	17,971	279	—

Surplus to be surrendered ... £279

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
19 Bealtaine, 1960.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

SUPPLEMENTARY AGRICULTURAL GRANTS

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for the increase of the Grant to Local Authorities in Relief of Rates on Agricultural Land (No. 35 of 1925 ; No. 28 of 1931 ; No. 23 of 1939 ; No. 36 of 1946 ; No. 36 of 1953 ; No. 18 of 1956 ; and No. 11 of 1959).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Supplementary Grant under the Local Government (Rates on Agricultural Land) Act, 1925 ...	150,989	150,989	—	—
B.—Additional Supplementary Grant under the Local Government (Rates on Agricultural Land) Act, 1931 ...	750,000	750,000	—	—
C.—Further Increase of Agricultural Grant under the Rates on Agricultural Land (Relief) Act, 1939 ...	370,000	370,000	—	—
D.—Additional Grant under the Rates on Agricultural Land (Relief) Acts, 1946, 1953, 1956 and 1959				
Original £3,571,011				
Supplementary 140,000	3,711,011	3,704,609	6,402	—
TOTAL				
Original £4,842,000				
Supplementary 140,000	4,982,000	4,975,598		—
Surplus to be surrendered ...£			6,402	

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
18th May, 1960.

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

LIAM Ó CADHLA,
Comptroller and Auditor General,

LAW CHARGES

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for the Salaries and Expenses of the Office of the Attorney General, etc., and for the Expenses of Criminal Prosecutions and other Law Charges, including a Grant in Relief of certain Expenses payable by Statute out of Local Rates.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Attorney General and Staff	27,010	22,264	4,746	—
A.2.—State Solicitors ...	66,150	68,595	—	2,445
B.—Witnesses' Expenses, etc. ...	10,500	7,654	2,846	—
C.—Fees to Counsel ...	13,500	14,628	—	1,128
D.—General Law Expenses ...	12,500	10,605	1,895	—
E.—Defence of Public Servants ...	500	141	359	—
GROSS TOTAL ...£	130,160	123,887	9,846	3,573
			Surplus of Gross Estimate over Expenditure £6,273	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
F.—Appropriations in Aid ...	5,000	6,948	£1,948	
			Total Surplus to be surrendered	
NET TOTAL ...£	125,160	116,939	<u>£8,221</u>	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—Savings due to vacancies.

B, C and D.—Expenditure depends on the number and nature of the cases coming before the Courts and on that account cannot be accurately forecast.

E.—Expenditure is necessarily conjectural.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Costs and fees recovered by the Chief State Solicitor, etc.	3,300	5,234
2. Local Loans Fund—expenses of management	1,700	1,714
	<u>£5,000</u>	<u>£6,948</u>

EXTRA REMUNERATION (exceeding £50)

From this Vote a Senior Assistant Solicitor received a gratuity of £250 for special services.

A Legal Assistant received £88 from Vote 50 for performing the duties of Registrar of Friendly Societies.

A Senior Draftsman received a gratuity of £65 from Vote 26 for performing special drafting work.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
25 Bealtaine, 1960.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

MISCELLANEOUS EXPENSES

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for certain Miscellaneous Expenses, including certain Grants-in-Aid, Compensation for Personal Injuries and Compensation and other Payments in connection with Injuries to Property (No. 24 of 1941).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
GRANTS TO SOCIETIES, Etc.	£	£	£	£
A.—The Incorporated Council of Law Reporting for Ireland (Grant-in-Aid)	500	500	—	—
B.—The National Theatre Society, Limited (Grants-in-Aid) ...	14,000	14,000	—	—
C.—Cultural Institutions (Grants-in-Aid)... ..	15,000	15,000	—	—
D.—The Irish Stakes	105	105	—	—
E.—The Derrynane Trust, Limited (Grant-in-Aid)	310	—	310	—
ESTATE DUTY AND ACQUISITION OF LAND (ASSESSMENT OF COMPENSATION) APPEALS, Etc.				
F.1.—Salaries, Wages and Allowances	2,030	2,004	26	—
F.2.—Travelling Expenses	550	397	153	—
F.3.—Incidental Expenses	10	2	8	—
COMPENSATION				
G.—Compensation, etc., for Personal Injuries and Injuries to Property				
<i>Original</i>	£55			
<i>Supplementary</i> 58,560				
	58,615	58,612	3	—
MISCELLANEOUS				
H.—Bounties (Triplets and Centenarians)	150	102	48	—
TOTAL				
<i>Original</i> £32,710				
<i>Supplementary</i> 58,560				
	£ 91,270	90,722		—
Surplus to be surrendered £			548	

Extra Receipts payable to Exchequer

Refund under the Funds of Suitors Act, 1959, of grant-in-aid paid to the Kings Inns Library

£
3,000

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

E.—The conditions under which the grant was payable were not fulfilled during the year.

F.2.—The amount of travelling which the Arbitrator is called upon to do is necessarily conjectural.

EXTRA REMUNERATION (exceeding £50)

From Vote 57 the Referee and Arbitrator received £188 as an officer of the Reserve.

NOTE

Fees (stamps) amounting to £203 in respect of this service were received during the year.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
28 Bealtaine, 1960.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

STATIONERY OFFICE

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for the Salaries and Expenses of the Stationery Office ; for Printing and Binding, and the provision of Stationery, Paper, Books, Office Machinery and other Office Supplies for the Public Services ; and for sundry Miscellaneous Purposes, including the publication and sale of Reports of Oireachtas Debates, Bills, Acts and Other Government Publications.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	81,465	80,710	755	—
B.—Carriage and Transport ...	1,755	1,891	—	136
C.—Incidental Expenses ...	3,610	3,576	34	—
D.—Printing and Binding ...	242,000	241,131	869	—
E.—Paper	188,000	187,983	17	—
F.—Books, Periodicals and Maps	13,750	12,897	853	—
G.—Office Machinery and other Office Supplies	69,370	69,163	207	—
GROSS TOTAL ...£	599,950	597,351	2,735	136
			Surplus of Gross Estimate over Expenditure £2,599	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
H.—Appropriations in Aid ...	106,660	118,351	£11,691	
NET TOTAL ...£	493,290	479,000	Total Surplus to be surrendered £14,290	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Savings resulting from staff vacancies were partly offset by unforeseen expenditure on overtime. A sum of £1,700 was received from the Vote for Remuneration (No. 70).

B.—The excess was due to increased distribution.

C., D. and E.—Casual variation.

F.—The purchases of books and maps were less than anticipated,

G.—Casual variation,

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Sales of		
(i) Publications, including Oireachtas Debates and Oireachtas Papers	22,500	27,047
(ii) Ordnance Survey maps	2,400	2,899
2. Sales of waste paper, old typewriters, old duplicators and other old stores	5,650	6,755
3. Advertisements and notices in Government publications	6,200	6,835
4. Recovery from local authorities of four-sevenths of the cost of printing and paper required under the Electoral and Juries Acts	28,500	27,940
5. Supplies and services on repayment terms, including commission thereon	22,000	28,215
6. Receipt from the Social Insurance Fund in respect of expenses relating to Social Insurance (No. 11 of 1952 (sec. 40))	19,400	18,645
7. Miscellaneous	10	15
	<u>£106,660</u>	<u>£118,351</u>

- The sales of publications, generally, increased beyond expectations.
 - Sales of maps increased beyond expectations.
- The surplus receipts are due to increased sales of waste paper and higher prices for old machines.
- Surplus mainly due to an unforeseen increase in the advertisements in the Telephone Directory and in the notices in Iris Oifigiúil.
- Casual variation.
- The volume and value of the supplies and services on repayment cannot be closely estimated and proved greater than anticipated.
- The receipts, which are based on a proportion of the estimated value of supplies and services rendered to the Department of Social Welfare, were smaller than anticipated.

VALUE OF STOCK IN HAND ON 31ST MARCH, 1960

	£
Paper	126,699
Miscellaneous small stores (including books for use of the Public Service, typewriters and duplicators)	21,658
	<u>£148,357</u>

NOTE.—This statement does not include the value of Oireachtas publications, Stationery Office publications, gazettes and Oireachtas records, or that of the stock in the hands of contractors for printing and binding.

EXTRA REMUNERATION (exceeding £50)

Sums varying from £53 to £100 were paid to eleven officers of different grades in respect of overtime consequent on stocktaking and pressure of work. Another officer received £43 for overtime and gratuities of £30 and £11 for special services.

NOTES

A payment of £2 was made to a third party arising out of an accident in which a Stationery Office motor van was involved. Half the amount paid was recouped under a halving agreement. Subhead B. (S. 48/2/53).

An increase of a contract price for certain paper from 90s. 0d. to 122s. 6d. per ream was allowed, on an *ex-gratia* basis, to a contractor in correction of a clerical error in tendering. Subhead E. (S. 9/4/52).

The payments during the year included nugatory expenditure as follows which was borne on the Vote with the sanction of the Minister for Finance :—

Reference	Amount	
	£	
S.46/3/57	10	Incurred on the cancellation, after composition, of the printing of Form D.S. 18 for Revenue Commissioners.
S. 46/3/57	8	Incurred on the cancellation, after composition, of the printing of Form C. & E. No. 657 for Revenue Commissioners.
S. 46/3/57	5	Incurred on the cancellation, after composition, of the printing of Public Notice No. 680 for Revenue Commissioners.
S. 90/26/50	8	Incurred as a result of substantial alterations in the galley proofs of the publication "Cookery Notes" which was in process of printing for Department of Agriculture.
S. 9/2/60	5	Incurred as a result of amendments at proof stage to Tourist Expenditure Enquiry Cards ordered on behalf of Central Statistics Office.
S. 90/33/57	222	Additional expenditure arising out of certain amendments necessitating the reprinting of the first Pig Progeny Testing Report for Department of Agriculture.
S. 46/3/57	71	Incurred as a result of the cancellation of a contract for the printing of certain files for the Department of Posts and Telegraphs.
S. 46/17/51	49	Incurred as a result of changes of arrangements in regard to the printing of the English version of the Finance Act, 1959, for the Houses of the Oireachtas.
S. 46/3/57	7	Incurred as a result of a change of the date of publication of an issue of the Department of External Affairs Bulletin.

The following amounts were written off with the sanction of the Minister for Finance :—

Reference	Amount	
	£	
S. 200/1/30	18	Loss incurred in respect of certain obsolete copying preparations and ink no longer fit for use.
S. 4/34/49	13	Loss incurred as a result of the damage, beyond economic repair, to a typewriter on charge to Department of Defence.

Free copies of official publications were issued as follows with the sanction of the Minister for Finance:—

<u>Reference</u>	<u>Value</u> £	
S.46/2/56	1	Hamburg Archives of World Economy, Hamburg, Germany.
S.46/2/35	18	International Labour Office, Geneva.
S. 71/14/46	11	Food and Agriculture Organisation, Rome.
S. 46/3/50	9	Editor, <i>Irish Law Times and Solicitors' Journal</i> .
S. 46/13/50	11	Secretary-General of the Council of Europe, Strasbourg, France.
S. 46/29/30	1	Bibliothek des Instituts für Weltwirtschaft an der Universität, Kiel.

T. J. MALONE,
Accounting Officer.

24 Bealtaine, 1960.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

VALUATION AND BOUNDARY SURVEY

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for the Salaries and Expenses of the General Valuation and Boundary Survey Office, including certain other Services administered by that Office.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	79,700	76,473	3,227	—
B.—Travelling Expenses	13,000	12,194	806	—
C.—Incidental Expenses	630	610	20	—
GROSS TOTAL ...£	93,330	89,277	4,053	—
			Surplus of Gross Estimate over Expenditure £4,053	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—				
D.—Appropriations in Aid ...	8,300	8,050	£250	
			Net Surplus to be surrendered	
NET TOTAL ...£	85,030	81,227	£3,803	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The saving was due to personnel changes and delay in filling vacancies (£4,763) which was partly offset by an increase in Civil Service remuneration (£1,536).
 B.—The number of travelling officers was reduced for a considerable part of the year due to delay in filling vacancies.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Proportion of cost of annual revision of valuations to be paid over by the several counties and cities under 37 & 38 Vict., c. 70	6,295	6,295
2. Fees payable under 23 Vict., c. 4 (sec. 9)	1,700	1,457
3. Miscellaneous receipts	305	298
	<u>£8,300</u>	<u>£8,050</u>

EXTRA REMUNERATION (exceeding £50)

A Clerical Officer was paid £120 in fees from Vote 56.

NOTE

The Account of the Department of Posts and Telegraphs includes expenditure of £588 in respect of remuneration of staff temporarily lent, without repayment, to this Office.

J. MOONEY,
Accounting Officer.

VALUATION OFFICE, DUBLIN,
16th June, 1960.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

ORDNANCE SURVEY

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for the Salaries and Expenses of the Ordnance Survey and of Minor Services including the Facsimile Reproduction of Ancient Manuscripts.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	84,820	83,065	1,755	—
B.—Travelling Expenses	7,465	5,695	1,770	—
C.—Stores, etc.	6,840	7,122	—	282
D.—Photographic and Printing Equipment	6,250	5,232	1,018	—
E.—Materials for Facsimile Reproduction of Ancient Manuscripts	5	—	5	—
F.—Incidental Expenses	2,935	2,907	28	—
GROSS TOTAL ...£	108,315	104,021	4,576	282
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £4,294	
Deduct—			Surplus of Appropriations in Aid realised	
G.—Appropriations in Aid ...	8,015	9,034	£1,019	
			Total Surplus to be surrendered	
NET TOTAL ...£	100,300	94,987	£5,313	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The saving was mainly due to a number of posts remaining unfilled and to delay in filling vacancies (£3,855), partly offset by increases in Civil Service pay and salary scale adjustments (£2,324).
- B.—The number of field sections employed during the precise levelling season and expenditure on travelling, etc., in connection with place-names work were less than anticipated.
- C.—It was necessary to get additional supplies of paper and other items, the extra cost being partly offset by the non-delivery of equipment ordered but not received within the financial year.
- D.—A new printing machine cost less than the machine for which provision was originally made.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Sales of maps	8,005	8,980
2. Repayment by Stationery Office for facsimile reproductions of ancient manuscripts	5	—
3. Miscellaneous	5	54
	<u>£8,015</u>	<u>£9,034</u>

Receipts from map sales greater than anticipated, due in part to production of new maps which proved particularly popular and in part to adoption of a canvass of retailers to encourage them to stock Ordnance Survey products.

J. MOONEY,
Accounting Officer.

VALUATION OFFICE, DUBLIN,
17th June, 1960.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

APPENDIX A

FACE VALUE OF MAPS SUPPLIED TO, AND SPECIAL WORK DONE FOR, OTHER PUBLIC DEPARTMENTS AND OFFICES DURING THE YEAR ENDED 31ST MARCH, 1960, WITHOUT REPAYMENT

Number of Vote	Department or Office	Face Value of Maps	Cost of Special Services	Total
		£	£	£
1	President's Establishment	2	3	5
4	Central Statistics Office	20	—	20
6	Office of the Minister for Finance ...	1	—	1
7	Office of the Revenue Commissioners ...	12	22	34
8	Office of Public Works	1,596	13	1,609
10	Employment and Emergency Schemes ...	143	—	143
15	Commissions and Special Inquiries ...	28	—	28
20	Law Charges	20	—	20
23	Valuation and Boundary Survey ...	141	12	153
26	Office of the Minister for Justice ...	3	6	9
27	Garda Síochána	390	318	708
32	Land Registry and Registry of Deeds ...	5,171	—	5,171
35	Local Government	129	99	228
36	Office of the Minister for Education ...	69	73	142
40	Science and Art	10	33	43
45	Lands	2,522	—	2,522
46	Forestry	5,306	94	5,400
47	Fisheries	99	100	199
48	Roinn na Gaeltachta	10	—	10
49	Agriculture	1,152	—	1,152
50	Industry and Commerce	166	—	166
52	Aviation and Meteorological Services ...	49	—	49
55	Posts and Telegraphs	432	1	433
57	Defence	2,414	22	2,436
61	Office of the Minister for Social Welfare ...	5	—	5
64	Health	4	—	4
	TOTAL£	19,894	796	20,690

APPENDIX B

FACE VALUE OF MAPS PRESENTED DURING THE YEAR ENDED 31ST MARCH, 1960, TO
VARIOUS INSTITUTIONS

						£
Bodleian Library, Oxford	...	...	...	...	...	126
National Library	...	...	...	...	...	131
Department of State, U.S.A.	...	...	...	...	...	144
British Museum	...	...	...	...	...	134
Royal Geographical Society, London		...	...	...	...	3
University College, Galway	...	...	...	...	...	1
Queen's University, Belfast	...	...	...	...	...	4
Magee University College, Derry	...	...	...	...	...	4
National Library of Wales	...	...	...	...	...	4
National Library of Scotland	...	...	...	...	...	4
Cambridge University Library	...	...	...	...	...	126
Library of British House of Commons		...	...	...	...	4
Oireachtas Library	...	...	...	...	...	1
					TOTAL	£686

RATES ON GOVERNMENT PROPERTY

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for Rates and Contributions in lieu of Rates, etc., in respect of Government Property, and for Contributions towards Rates on Premises occupied by Representatives of External Governments.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Rates and Contributions in lieu of Rates, etc. ...	500,000	494,512	5,488	—
B.—Contributions towards Rates on Premises occupied by Representatives of External Governments ...	3,000	686	2,314	—
GROSS TOTAL ...£	503,000	495,198	7,802	—
			Surplus of Gross Estimate over Expenditure £7,802	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
C.—Appropriations in Aid ...	11,000	11,730	£730	
NET TOTAL ...£	492,000	483,468	Total Surplus to be surrendered £8,532	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—Claims were not received to the extent anticipated. A number of claims received were not disposed of within the year due to a difficulty which had arisen concerning a uniform interpretation of the terms “beneficial” and “non-beneficial” as applied to services paid for in the rates.

	APPROPRIATIONS IN AID		Estimated	Realised
			£	£
1. Receipt from the Social Insurance Fund in respect of premises occupied in connection with Social Insurance (No. 11 of 1952 (sec. 40))	10,210	10,394
2. Receipts from Post Office Savings Bank for premises occupied in connection therewith	650	683
3. Payment by local authorities for premises occupied by Local Accounts and Supply Staff, Department of Local Government (No. 20 of 1925 (sec. 10))	140	137
4. Repayment in respect of premises occupied by British Departments	—	516
			£11,000	£11,730

The final repayment due in respect of premises occupied by British Departments during 1958/59 was received in 1959/60.

J. MOONEY,
Accounting Officer.

VALUATION OFFICE, DUBLIN,
16th June, 1960.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

OFFICE OF THE MINISTER FOR JUSTICE

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Justice, including certain other Services administered by that Office.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
SALARIES, WAGES AND ALLOWANCES				
A.1.—Headquarters Staff ...	84,966	81,704	3,262	—
A.2.—Film Censorship ...	3,840	4,097	—	257
A.3.—Censorship of Publications	4,540	3,997	543	—
A.4.—Legal and Technical Assistance ...	250	65	185	—
A.5.—Irish Legal Terms Advisory Committee ...	5	—	5	—
A.6.—An Bord Uchtála ...	3,491	3,426	65	—
<hr/>				
B.—Travelling Expenses ...	2,800	2,821	—	21
C.—Incidental Expenses ...	288	260	28	—
D.—Telegrams, Telephones and Postage ...	1,470	1,362	108	—
E.—Expenses in connection with Awards for Acts of Bravery	50	30	20	—
TOTAL ...£	101,700	97,762	4,216	278

Surplus to be surrendered £3,938

Extra Receipts payable to Exchequer						Estimated	Realised
						£	£
1. Fees for Nationality and Citizenship Certificates (No. 26 of 1956)	...	...	...	...	...	900	1,031
2. Fees for travel documents	...	...	...	...	...	75	18
3. Miscellaneous	...	...	...	...	...	—	47
						£975	£1,096

1 and 2. These receipts cannot be predicted closely.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2.—Mainly due to salary increases.

A.3.—Saving represents the salary of a Clerical Officer borne on A.1.

A.4.—Expenditure less than anticipated.

C.—Expenditure less than anticipated.

E.—Less compensation was awarded than expected.

EXTRA REMUNERATION (exceeding £50)

A Clerical Officer received £84 for service in the Army Reserve.

NOTE

£5,176 was received in respect of fees (stamps) for film censorship (No. 23 of 1923).

THOMAS J. COYNE,

*Accounting Officer.*DEPARTMENT OF JUSTICE,
16th June, 1960.

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.

LIAM Ó CADHLA,

Comptroller and Auditor General.

GARDA SÍOCHÁNA

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for the Salaries and Expenses of the Garda Síochána, including Pensions, etc. (9 & 10 Geo. 5, c. 68; No. 25 of 1924; No. 7 of 1925; No. 10 of 1926; No. 32 of 1933; No. 5 of 1937; No. 19 of 1941; Nos. 1 and 17 of 1945; No. 41 of 1947; and No. 44 of 1956) and for payments of compensation and other expenses arising out of service in the Local Security Force (No. 19 of 1946 and No. 15 of 1949).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Pay ..	3,329,473	3,351,715	—	22,242
B.—Allowances	292,828	292,613	215	—
C.—Subsistence Allowances ..	45,166	42,230	2,936	—
D.—Locomotion Expenses ..	74,000	75,158	—	1,158
E.—Clothing and Equipment ..	122,368	120,932	1,436	—
F.—Furniture, Bedding, etc. ..	28,436	22,202	6,234	—
G.—Station Maintenance ..	14,000	14,268	—	268
H.—Transport and Carriage ..	156,138	169,762	—	13,624
I.—Fuel, Light and Water ..	24,530	22,539	1,991	—
J.—Medical Expenses	11,885	12,126	—	241
K.—Escort and Conveyance of Children to Industrial Schools and Places of Detention	900	867	33	—
L.—Telegrams, Telephones and Postage	58,430	53,414	5,016	—
M.—Compensation	3,500	1,507	1,993	—
N.—Incidental Expenses ..	12,204	15,713	—	3,509
O.—Local Security Force : Compensation for Death or Personal Injuries and Medical and other Expenses in connection therewith	320	289	31	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
P.—Pensions, Gratuities, etc., to Members of the Garda Síochána (including Members of the late Dublin Metropolitan Police Force) and to the Widows, Children and Dependants of such Members	1,063,306	995,015	68,291	—
GROSS TOTAL .. £	5,237,484	5,190,350	88,176	41,042
			Surplus of Gross Estimate over Expenditure £47,134	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct— Q.—Appropriations in Aid ..	117,914	121,429	£3,515	
NET TOTAL .. £	5,119,570	5,068,921	Total Surplus to be surrendered £50,649	

Extra Receipts payable to Exchequer

Estimated	Realised
£	£
4,500	4,986

Details of above receipts are as follows :—

	£
Fees for stamping of bottles	3,900
Centage charge to insurance companies for collection of insurance premiums	1,084
Miscellaneous	2
	<u>£4,986</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—A sum of £500 was received from the Vote for Remuneration (No. 70) to meet increases in wages and pay of Garda civilian staff.
- C.—Expenditure under this subhead not as high as anticipated.
- F.—Delay in delivery of new furniture.
- H.—Carry over of expenditure from previous year and purchase of cars in excess of the provision in the estimate.
- I.—Saving due largely to the acceptance by the Valuation Office of certain rating charges on Garda buildings.
- L and M.—Expenditure difficult to estimate,

N.—Expenditure on wireless equipment greater than anticipated.

O.—Saving due mainly to payment quarterly in arrear to one recipient.

P.—(1) Retirements not so great as anticipated.

(2) A sum of £6,900 was received from the Vote for Increases in Pensions (No. 67).

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Repayment of sums advanced to Officers and Inspectors under Subhead H	8,865	8,750
2. Payments for services rendered by the Garda Síochána ..	6,876	7,327
3. Recovery in respect of loss of property or damage to stores, etc.	200	227
4. Proceeds of sale of old stores and cast uniforms	10,000	10,004
5. Fees for aliens' certificates, street traders' certificates and pedlars' certificates	200	214
6. Payment from Road Fund in respect of expenses of Garda Síochána in the execution of Roads Act, 1920 and Road Traffic Act, 1933	81,750	83,280
7. Proceeds of sale of forfeited and unclaimed property, etc. ..	300	1,359
8. Fees for accident reports	8,000	8,320
9. Receipts from mental hospital authorities in respect of expenses incurred by Garda Síochána under the Mental Treatment Act, 1945	343	414
10. Amounts recovered in respect of loss of services of members of the Force injured in accidents, etc.	1,100	1,198
11. Miscellaneous receipts	280	336
	<u>£117,914</u>	<u>£121,429</u>

2, 3, 5, 8, 9, 10 and 11. Receipts under these headings depend on factors which cannot be predicted.

6. Receipts based on Road Fund receipts which were greater than anticipated.

7. Surplus mainly due to transfer of £875 from Forfeited and Unclaimed Monies accounts.

STATEMENT OF LOSSES (Stores, etc.)

In 13 accidents involving Garda vehicles the damage amounting to £1,368 was attributable to Garda personnel (S. 16/1/58).

In 64 accidents involving Garda vehicles the damage amounting to £1,454 was not attributable to Garda personnel (S. 16/1/58).

Sums totalling £160 were received in settlement in 9 cases.

Arising from stocktaking, stores in respect of the Transport Section of the Garda Depot amounting to £350 were written off (S. 13/11/60).

EXTRA REMUNERATION (exceeding £50)

A Garda received £497 from the Vote for Wireless Broadcasting.

NOTES

The expenditure under Subhead H includes £83 for third party insurance premiums in respect of the use of Garda Síochána cars in Northern Ireland.

£636 was received in respect of fees (stamps) for the issue of vehicle plates under the Road Transport Acts, 1932 and 1933.

Two cars valued at £75 were transferred on a non-repayment basis to St. Patrick's (E. 25/1/58).

Denim suits to the value of £17 for use during training of Ban Gardaí were received from Department of Defence (S. 13/6/59).

GARDA SÍOCHÁNA REWARD FUND, 1959-60

The appended statement shows the total receipts proper to the Fund for the year 1959-60, the amount of payments in that period and the balance of the Fund at 31st March, 1960.

	£		£
Balance from previous year ..	2,676	Payments during the year ended	
		31st March, 1960 ..	13,761
Total amount credited in the year			
1st April, 1959, to 31st March,			
1960	10,085		
Balance on 31st March, 1960* ..	1,000		
	<u>£13,761</u>		<u>£13,761</u>

*Sums amounting to £1,352 payable to the Reward Fund were held in suspense accounts.

THOMAS J. COYNE,

Accounting Officer.

DEPARTMENT OF JUSTICE,

18th June, 1960.

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

LIAM Ó CADHLA,

Comptroller and Auditor General.

PRISONS

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for the Expenses of Prisons, St. Patrick's, and the Maintenance of Prisoners confined in District Mental Hospitals (17 & 18 Vict., c. 76; 34 & 35 Vict., c. 112, sec. 6; 40 & 41 Vict., c. 49; 47 & 48 Vict., c. 36; 61 & 62 Vict., c. 60; 1 Edw. 7, c. 17, sec. 3; 8 Edw. 7, c. 59; 4 & 5 Geo. 5, c. 58; and No. 9 of 1956).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Pay and Allowances of Officers, including Uniform <i>Original</i> £116,204 <i>Supplementary</i> 5,000	121,204	121,203	1	—
B.—Victualling <i>Original</i> £14,356 <i>Supplementary</i> 2,500	16,856	16,559	297	—
C.—Clothing, Bedding, Furniture, etc.	6,509	5,877	632	—
D.—Medicines, Surgical Instruments, etc.	600	669	—	69
E.—Fuel, Light, Water, Cleaning Articles, etc.	14,654	13,750	904	—
F.—Rent, etc.	153	153	—	—
G.—Escort and Conveyance <i>Original</i> £8,000 <i>Supplementary</i> 2,200	10,200	9,644	556	—
H.—Maintenance of Buildings and Equipment	7,175	7,512	—	337
I.—Fine Fund	10	—	10	—
J.—Travelling Expenses	400	359	41	—
K.—Incidental Expenses	1,990	1,694	296	—
L.—Telegrams, Telephones and Postage	650	762	—	112

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
M.—Maintenance of Prisoners confined in District Mental Hospitals				
<i>Original</i> £18,200				
<i>Supplementary</i> 1,280				
	19,480	18,974	506	—
N.—Gratuities to Prisoners ..	600	490	110	—
O.—Contributions to Discharged Prisoners' Aid Societies ..	1,075	1,125	—	50
P.—Manufacturing Department and Farms	20,112	19,988	124	—
GROSS TOTAL				
<i>Original</i> £210,688				
<i>Supplementary</i> 10,980				
	£ 221,668	218,759	3,477	568
			Surplus of Gross Estimate over Expenditure £2,909	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—				
Q.—Appropriations in Aid				
<i>Original</i> £26,408				
<i>Less Supplementary</i> 2,150				
	24,258	23,063		£1,195
NET TOTAL			Net Surplus to be surrendered	
<i>Original</i> £184,280				
<i>Supplementary</i> 13,130				
	£ 197,410	195,696	£1,714	

Estimated daily average number of prisoners 385

Actual daily average number of prisoners 447

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—A sum of £2,300 was received from the Vote for Remuneration (No. 70) to meet increases in salaries and wages.
- C.—Supplies from the manufacturing department not available to extent anticipated.
- D.—Requirements of medicines greater than provided for.
- E.—Decrease in the price of fuel.
- G.—The estimate is necessarily conjectural.
- H.—Repairs in respect of which provision had not been made.
- J.—The estimate is necessarily conjectural.
- K.—Saving mainly due to overestimation of expenditure on medical treatment of prisoners in outside hospitals.
- L.—The cost of telephone service was greater than anticipated.
- N.—Expenditure cannot be estimated closely.

APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Receipts from manufacturing department (including value of articles supplied for use in the prisons)			
	<i>Original</i>	£24,697.	
	<i>Less Supplementary</i>	2,150	
		22,547	21,136
2. Receipts from farms and gardens (including value of produce used in the prisons)	.. .. .	1,450	1,494
3. Rents	.. .. .	115	116
4. Sales of old stores and miscellaneous receipts	.. .. .	146	317
	TOTAL		
	<i>Original</i>	£26,408	
	<i>Less Supplementary</i>	2,150	£23,063

1. Deficiency in receipts is attributable to reduced receipts from the sale of mailbags and firewood.

4. Surplus due to more old stores being available for sale than expected.

NOTES

1. Expenditure of £95 was incurred by the Department of Defence on behalf of this Department in respect of hospital treatment of a detainee (S.4/9/58).
2. An *ex-gratia* payment of £95 was made to the Governor, Mountjoy Prison, for certain medical expenses incurred as the result of injuries sustained in the course of duty (E.109/3/43).
3. Two cars valued at about £75 were transferred from the Garda Síochána Vote (E.25/1/58).

THOMAS J. COYNE,
Accounting Officer.

DEPARTMENT OF JUSTICE,
17th June, 1960.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

ABSTRACT STATEMENT OF THE MANUFACTURING ACCOUNTS OF THE PRISONS FOR THE YEAR ENDED 31ST MARCH, 1960

Dr.

Cr.

	Agriculture	Other Industries	Total		Agriculture	Other Industries	Total
Stock in hand, 1st April, 1959	£ 1,337	£ 11,183	£ 12,520	Sales, 1959-60 ..	£ 1,478	£ 23,024	£ 24,502
Purchases, 1959-60 ..	874	19,273	20,147	*Stock in hand, 31st March, 1960 ..	1,301	10,231	11,532
Profit ..	568	2,799	3,367				
	£ 2,779	33,255	36,034		£ 2,779	33,255	36,034

* Manufactory materials, £8,249 ; manufactured goods, £1,154 ; tools, etc., £2,129.

RECONCILIATION WITH APPROPRIATION ACCOUNT

Amount due in respect of purchases as at 1st April, 1959	£ 1,548	Amount due in respect of sales as at 1st April, 1959..	£ 3,497
Purchases during year to 31st March, 1960 ..	20,147	Sales during year to 31st March, 1960 ..	24,502
	21,695		27,999
*Amount due in respect of purchases as at 31st March, 1960	1,707	†Amount due in respect of sales as at 31st March, 1960	5,369
Expenditure from Subhead P as per Appropriation Account	£19,988	Receipts under Subhead Q (1 and 2) as per Appropriation Account ..	£22,630
		† Viz.—Public Departments, £5,273 ; other persons, £96.	

* Viz.—Public Departments, £217 ; other persons, £1,490.

THOMAS J. COYNE,
Accounting Officer.

DISTRICT COURT

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for such of the Salaries and Expenses of the District Court as are not charged on the Central Fund (7 Edw. 7, c. 17, sec. 3; No. 27 of 1926, secs. 49, 50 and 66; No. 15 of 1928, sec. 13; No. 48 of 1936, secs. 51 and 77; No. 4 of 1946, secs. 35 and 36; No. 21 of 1946; No. 8 of 1951 and No. 32 of 1953) and for a Capitation grant.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	82,935	80,364	2,571	—
B.—Travelling Expenses ...	15,925	15,970	—	45
C.—Incidental Expenses ...	1,250	1,360	—	110
D.—Our Lady's Home, Henrietta Street, Dublin	100	43	57	—
TOTAL	100,210	97,737	2,628	155

Surplus to be surrendered ... £2,473

Extra Receipts payable to Exchequer						Estimated	Realised
						£	£
Fines						17,000	21,300

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—A sum of £1,000 was received from the Vote for Remuneration (No. 70) to meet increases in salaries and wages.

C.—Excess due to cost of additional telephones.

EXTRA REMUNERATION (exceeding £50)

A male typist in the Metropolitan District Court received a sum of £69 in respect of Army Reserve pay.

NOTE

The amount of £66,989 was received in respect of fees (stamps) paid in the District Court.

THOMAS J. COYNE,

Accounting Officer.

DEPARTMENT OF JUSTICE,
13th June, 1960.

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.

LIAM Ó CADHLA,

Comptroller and Auditor General.

CIRCUIT COURT

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for the Salaries, Allowances and Expenses of Circuit Court Officers, Temporary Additional Circuit Judges and Sheriffs; the Travelling Expenses of Circuit Judges; and the Expenses of Revision of Voters and Jurors Lists (No. 27 of 1926, etc.).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	151,205	150,697	508	—
B.—Sheriffs	1,800	1,750	50	—
C.—Travelling Expenses ..	10,010	9,702	308	—
D.—Incidental Expenses ..	2,130	2,287	—	157
E.—Telegrams, Telephones and Postage	1,560	1,818	—	258
GROSS TOTAL ..£	166,705	166,254	866	415
			Surplus of Gross Estimate over Expenditure £451	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
<i>Deduct—</i>				
F.—Appropriations in Aid ..	33,705	33,334	£371	
NET TOTAL ..£	133,000	132,920	Net Surplus to be surrendered £80	

Extra Receipts payable to Exchequer

	£
Interest on public bank accounts	37
Miscellaneous	31
	<u>£68</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

D.—Due to increase in the cost of advertising and incidentals.

E.—Due to increased telephone services in Circuit Court offices.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Remuneration and expenses received by County Registrars on account of revision of Jurors Lists (40 & 41 Vict., c. 56 (sec. 21) and No. 27 of 1926 (sec. 39)).. ..	2,700	2,787
2. Surrender of receipts obtained by County Registrars under No. 12 of 1923 (sec. 12) and No. 27 of 1926 (sec. 39) ..	9,500	9,029
3. Receipts in connection with local bankruptcy proceedings (51 & 52 Vict., c. 44)	20	2
4. Fees in connection with grant and renewal of publicans' licences (61 & 62 Vict., c. 46 (sec. 16))	1,480	1,475
5. Fees received by certain County Registrars in connection with the execution of court orders and Land Commission warrants	20,000	20,041
6. Miscellaneous	5	—
	<u>£33,705</u>	<u>£33,334</u>

NOTES

The amount of £29,586 was received in respect of Circuit Court fees (stamps).

A sum of £70 was paid by way of simple interest at the rate of 4 per cent. on £146 for period 9th January, 1948, to 8th December, 1959, in the case of an Equity account, due to an error on the part of an official now deceased (S.13/18/59).

THOMAS J. COYNE,

Accounting Officer.

Department of Justice,

13th June, 1960.

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.

LIAM Ó CADHLA,

Comptroller and Auditor General.

SUPREME COURT AND HIGH COURT OF JUSTICE

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for such of the Salaries and Expenses of the Supreme Court and High Court of Justice as are not charged on the Central Fund (No. 27 of 1926, No. 48 of 1936, No. 25 of 1945 and No. 32 of 1953).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	102,770	98,980	3,790	—
B.—Travelling and Incidental Expenses	225	181	44	—
C.—Telegrams, Telephones and Postage	1,150	1,142	8	—
D.—Stenography (Central Criminal Court)	800	800	—	—
E.—Costs and Expenses of Services under Section 55 of the Court Officers Act, 1926 ...	250	193	57	—
F.—Expenses of High Court ...	3,600	3,660	—	60
G.—Purchase of Law Books ...	5	—	5	—
GROSS TOTAL ...£	108,800	104,956	3,904	60
			Surplus of Gross Estimate over Expenditure £3,844	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—				
H.—Appropriations in Aid ...	1,500	917	£583	
NET TOTAL ...£	107,300	104,039	Net Surplus to be surrendered £3,261	

Extra Receipts payable to Exchequer

Estimated

Realised

Lunacy percentages

£

£

3,200

3,200

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—A sum of £600 was received from the Vote for Remuneration (No. 70) to meet increases in salaries and wages.

B.—Saving mainly due to reduced expenditure on uniforms.

E.—Expenditure is variable.

APPROPRIATIONS IN AID

				Estimated	Realised
				£	£
Bankruptcy percentages	...	...	...	1,500	917

These receipts depend upon factors which cannot be predicted closely.

EXTRA REMUNERATION (exceeding £50)

A Clerical Officer and a Court Clerk received £346 and £169, respectively, from Vote 56.

NOTE

Fees (stamps) were received as follows :—

				£
Judicature fees	...	...	...	98,078
Bankruptcy Court fees	...	...	...	2,800
Judgments Registry fees	...	...	...	301
Chief Justice fees	...	...	...	1,135

THOMAS J. COYNE,

Accounting Officer.

DEPARTMENT OF JUSTICE,
13th June, 1960.

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.

LIAM Ó CADHLA,

Comptroller and Auditor General.

LAND REGISTRY AND REGISTRY OF DEEDS

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for the Salaries and Expenses of the Land Registry (40 & 41 Vict., c. 57; 54 & 55 Vict., c. 66; No. 10 of 1924, sec. 102; and No. 26 of 1942, sec. 22); and of the Registry of Deeds (2 & 3 Will. 4, c. 87; 27 & 28 Vict., c. 76; 38 & 39 Vict., c. 5; and 46 & 47 Vict., c. 20).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
LAND REGISTRY				
A.—Salaries, Wages and Allowances	78,454	77,515	939	—
B.—Incidental Expenses	346	552	—	206
C.—Compensation for Losses payable under Section 22 of the Registration of Title Act, 1942	10	—	10	—
REGISTRY OF DEEDS				
D.—Salaries, Wages and Allowances	36,885	34,070	2,815	—
E.—Incidental Expenses	125	127	—	2
TOTAL	115,820	112,264	3,764	208

Surplus to be surrendered ... £3,556

Extra Receipts payable to Exchequer

Fees received from the Ministry of Finance, Northern Ireland, in respect of searches made by the Registry of Deeds	£	2
--	---	---

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—Mainly due to cost of expert service in Land Registry.

D.—Saving mainly due to delay in filling vacancies—staff changes.

EXTRA REMUNERATION (exceeding £50)

A Clerical Officer in the Registry of Deeds received £62 in respect of Army Reserve pay.

NOTE

The following fees (stamps) were received :—

	£
Land Registry	88,568
Registry of Deeds	37,607

DEPARTMENT OF JUSTICE,
13th June, 1960.

THOMAS J. COYNE,
Accounting Officer.

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

LIAM Ó CADHLA,
Comptroller and Auditor General,

PUBLIC RECORD OFFICE

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for the Salaries and Expenses of the Public Record Office, and of the Keeper of State Papers, Dublin (30 & 31 Vict., c. 70; 38 & 39 Vict., c. 59; and 39 & 40 Vict., c. 58), and for the purchase of Historical Documents, etc.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	9,472	9,114	358	—
B.—Incidental Expenses ...	298	216	82	—
TOTAL ...£....	9,770	9,330		—
Surplus to be surrendered		...£	440	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—A sum of £100 was received from the Vote for Remuneration (No. 70) to meet increases in salaries and wages.

B.—Savings on purchase of historical documents and miscellaneous expenses.

NOTE

Fees (stamps) amounting to £499 in respect of this service were received during the year.

THOMAS J. COYNE,

Accounting Officer.

DEPARTMENT OF JUSTICE,
13th June, 1960.

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.

LIAM Ó CADHLA,

Comptroller and Auditor General.

CHARITABLE DONATIONS AND BEQUESTS

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for the Salaries and Expenses of the Charitable Donations and Bequests Office (7 & 8 Vict., c. 97, secs. 7 & 8; 30 & 31 Vict., c. 54, sec. 24; 34 & 35 Vict., c. 102; and No. 18 of 1955).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries and Wages ...	6,328	6,245	83	—
B.—Law Costs	20	—	20	—
C.—Travelling and Incidental Expenses	60	60	—	—
GROSS TOTAL ...£	6,408	6,305	103	—
			Surplus of Gross Estimate over Expenditure £103	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—				
D.—Appropriations in Aid ...	38	37	£1	
NET TOTAL ...£	6,370	6,268	Net Surplus to be surrendered <u>£102</u>	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Due to staff changes.

B.—Solicitor's Bill of Costs was not furnished.

J. S. MARTIN,
Accounting Officer.

3rd May, 1960.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

LOCAL GOVERNMENT

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Local Government, including Grants to Local Authorities, Grants and other Expenses in connection with Housing, and Miscellaneous Grants.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	238,850	241,144	—	2,294
B.—Travelling Expenses ...	24,300	28,657	—	4,357
C.—Incidental Expenses ...	1,115	1,289	—	174
D.—Telegrams, Telephones and Postage	3,435	3,556	—	121
E.—Expenses in connection with International and other Congresses	385	373	12	—
F.—Statutory Inquiries ...	600	521	79	—
G.—Grants to Local Authorities arising under the Housing (Ireland) Act, 1919 ...	8,200	8,045	155	—
H.1.—Contributions towards Housing Loan Charges of Local Authorities	1,985,000	1,985,000	—	—
H.2.—Grants under the Housing (Financial and Miscellaneous Provisions) Acts, 1932 to 1958 Original £1,700,000 Supplementary 195,000	1,895,000	1,894,991	9	—
H.3.—Grants to Local Authorities under the Housing (Amendment) Act, 1946... ..	2,000	1,982	18	—
I.—Acquisition of Land (Allotments) (Amendment) Act, 1934	5,300	5,152	148	—
J.—Grants to Local Authorities for the Execution of Works under the Local Authorities (Works) Act, 1949 ...	5	—	5	—
K.—Contributions towards Loan Charges of Local Authorities in respect of Sanitary Services Works	345,000	333,682	11,318	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
L.—Grants to An Chomhairle Leabharlanna under the Public Libraries Act, 1947	2,505	2,500	5	—
M.—Payments under Section 5 (3) of the Local Government Act, 1933, and Section 5 (9) of the Local Government Act, 1936 ...	440	231	209	—
N.—Payments under Section 17 (3) (a) of the Housing (Amendment) Act, 1958 ...	19,500	19,256	244	—
O.—Grant to supplement the Road Fund ...	200,000	200,000	—	—
GROSS TOTAL				
Original £4,536,635				
Supplementary 195,000				
£4,731,635	4,726,379		12,202	6,946
			Surplus of Gross Estimate over Expenditure £5,256	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
P.—Appropriations in Aid ...	61,515	63,745	£2,230	
NET TOTAL				
Original £4,475,120				
Supplementary 195,000				
£4,670,120	4,662,634		Total Surplus to be surrendered £7,486	

Extra Receipts payable to Exchequer

Charge to insurance company for collection of insurance premium ...	£
...	1

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Excess was due to revision of salary scales of certain officers during the year, appointment of additional Executive Officers and employment of additional temporary engineering assistance. A sum of £5,280 received from the Vote for Remuneration was credited to this subhead.
- B.—Travelling expenses of Inspectorate, mainly on housing inspection duties, were greater than expected.
- C.—Expenditure on advertising and technical equipment was greater than expected.
- F.—The number of inquiries held was less than anticipated.
- K.—Draws on the Local Loans Fund qualifying for contributions to loan charges were less than anticipated.
- M.—The officer to whom compensation was payable died during the year.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees payable by local authorities, etc., for audit of their accounts	26,000	26,478
2. Costs payable by local authorities in relation to inquiries ...	1,740	1,765
3. Expenses repayable out of Road Fund under section 10 (I) of the Road Traffic Act, 1933	20,400	20,400
4. Expenses repayable by County and County Borough Councils under section 10 of the Local Authorities (Combined Purchasing) Act, 1925 (No. 20 of 1925) ...	6,875	8,428
5. Fees payable by applicants for grants under the Housing Acts	3,500	4,062
6. Miscellaneous, including refunds of certain housing grants	3,000	2,612
	<u>£61,515</u>	<u>£63,745</u>

6. The miscellaneous receipts realised are comprised entirely of refunds of private housing grants.

EXTRA REMUNERATION (exceeding £50)

An Administrative Officer received a gratuity of £100 for duties as secretary to the Seanad Electoral Law Commission.

An Assistant Principal Officer received a gratuity of £135 for the performance of the duties of Principal Officer.

NOTES

A Principal Officer received a gratuity of £300 from the Central Fund in respect of duties in connection with the Presidential election and referendum.

Ex-gratia payments amounting to £7 were made to officers in respect of loss of personal property stolen from official premises and damage to clothing and footwear.

In addition to the expenditure shown in this Account further expenditure was incurred from advances made to the Department from the National Development Fund. Details of the receipts and the disposal of these moneys are contained in the Statement appended to this Account.

J. GARVIN,
Accounting Officer.

DEPARTMENT OF LOCAL GOVERNMENT,
13th May, 1960.

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.

LIAM Ó CADHLA,
Comptroller and Auditor-General.

NATIONAL DEVELOPMENT FUND

STATEMENT OF RECEIPTS AND PAYMENTS BY THE DEPARTMENT OF LOCAL GOVERNMENT
IN THE YEAR ENDED 31ST MARCH, 1960

SERVICE	Balance at 1st April, 1959	Receipts	Total	Payments	Balance at 31st March, 1960
	£	£	£	£	£
Glencolumbkille Water Supply Scheme, Co. Donegal	—	650	650	650	—
Falcarragh Sewerage Scheme, Co. Donegal	—	1,900	1,900	1,900	—
Scheme for disposal of effluent at factory of Gorey Leather Co. Ltd., Co. Wexford ...	—	11,435	11,435	11,435	—
TOTAL ...£	—	13,985	13,985	13,985	—

J. GARVIN,
Accounting Officer.

13th May, 1960.

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

LIAM Ó CADHLA,
Comptroller and Auditor General

OFFICE OF THE MINISTER FOR EDUCATION

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Education and for Expenses connected with the Council of Education.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
ADMINISTRATION				
A.1.—Salaries, Wages and Allowances	204,275	208,910	—	4,635
A.2.—Travelling Expenses	400	572	—	172
A.3.—Incidental Expenses	1,400	1,623	—	223
A.4.—Telegrams, Telephones and Postage	3,600	3,633	—	33
INSPECTION, ORGANISATION, Etc.				
B.1.—Salaries, etc.	144,270	135,610	8,660	—
B.2.—Travelling and Incidental Expenses	32,000	29,666	2,334	—
C.—Preparation of Irish Vocabularies	10	—	10	—
D.—Expenses in connection with the Council of Education ...	650	489	161	—
GROSS TOTAL ...£	386,605	380,503	11,165	5,063
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £6,102	
<i>Deduct—</i>			Surplus of Appropriations in Aid realised	
E.—Appropriations in Aid ...	85	201	£116	
NET TOTAL ...£	386,520	380,302	Total Surplus to be surrendered £6,218	

Extra Receipts payable to Exchequer

Compensation for loss of services of officer injured in an accident	...	...	...	...	...	...	£
							5

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—£1,000 was received from the Vote for Remuneration (No. 70).
- A.2.—Travelling by officers of the Department was greater than anticipated.
- A.3.—Expenditure out of this subhead includes incidental expenses in connection with two Boards of Visitors—one to National University (£30) and one to University College, Dublin (£215) (F. 68/4/34). An *ex-gratia* payment of £3 was made as compensation for clothing stolen.
- B.1. and B.2.—Savings due to vacancies in staff of Inspectors.
- D.—The number of meetings of the Council was less than expected.

APPROPRIATIONS IN AID.

	Estimated	Realised
	£	£
1. Contribution from Registration Council Account in respect of salary of officer acting as secretary to the Council ...	65	65
2. Miscellaneous	20	136
	<u>£85</u>	<u>£201</u>

EXTRA REMUNERATION (exceeding £50)

Two Editors, an Executive Officer and a Clerical Officer received £542, £155, £122 and £64, respectively, from the Vote for Wireless Broadcasting.

Twenty-five Clerical Officers and one Typist received sums varying from £52 to £103 in respect of overtime.

NOTE

The Account of the Department of Posts and Telegraphs includes expenditure of £399 in respect of remuneration of officers temporarily lent, without repayment, to this Department.

T. Ó RAIFEARTAIGH,
Accounting Officer.

AN ROINN OIDEACHAIS,
24 Bealtaine, 1960.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

PRIMARY EDUCATION

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for Primary Education, including National School Teachers' Superannuation, etc., including a Grant-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
TRAINING OF TEACHERS				
A.1.—Training Colleges ...	99,900	110,588	—	10,688
A.2.—Repayable Advances of Training College Fees to Students ...	18,750	18,724	26	—
A.3.—Preparatory Colleges, etc., including Contributions to Pension Fund ...	90,580	92,072	—	1,492
<hr/>				
B.—Examinations ...	8,500	8,057	443	—
SCHOOLS				
C.1.—Salaries, etc., of Teachers in Classification Schools and Grants to Capitation Schools <i>Original</i> £8,498,500 <i>Supplementary</i> 95,000	8,593,500	8,562,977	30,523	—
C.2.—Model Schools — Miscellaneous Expenses ...	5,290	5,865	—	575
C.3.—Transport Services ...	24,000	25,935	—	1,935
C.4.—Incidental Expenses ...	800	786	14	—
C.5.—Free Grants of School Requisites ...	2,000	2,186	—	186
C.6.—Grants towards the Cost of Heating, etc., of Schools and Cleansing of Out-Offices	131,000	121,696	9,304	—
C.7.—Grants towards the Cost of Free School Books for Necessitous Children ...	5,000	4,821	179	—
D.—Superannuation, etc., of Teachers ...	1,069,900	1,089,039	—	19,139

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
D.D.— <i>Ex-gratia</i> Payments to certain Retired Teachers <i>Original</i> £250 <i>Supplementary</i> (Grant-in-Aid) 360,000	360,250	360,093	157	—
 GROSS TOTAL <i>Original</i> £9,954,470 <i>Supplementary</i> 95,000 <i>Do.</i> 360,000	£10,409,470	10,402,839	40,646	34,015
			Surplus of Gross Estimate over Expenditure £6,631	
 Deduct— E.—Appropriations in Aid <i>Original</i> £134,870 <i>Supplementary</i> 5,000	Estimated 139,870	Realised 144,074	Surplus of Appropriations in Aid realised £4,204	
 NET TOTAL <i>Original</i> £9,819,600 <i>Supplementary</i> 90,000 <i>Do.</i> 360,000	£10,269,600	10,258,765	Total Surplus to be surrendered £10,835	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—A special grant of £11,000 to one of the training colleges was sanctioned subsequent to the preparation of the estimate (S.20/1/50).

A.3.—Expenditure includes an *ex-gratia* payment of £20 to a Boiler Attendant for extra duties (S.25/1/47).

B.—Expenses of superintendents and examiners were less than expected.

C.2.—Increased rates of remuneration for certain employees in model schools with effect as from 1st July, 1958, were sanctioned subsequent to the preparation of the estimate (S.20/24/47).

£70 was received from the Vote for Remuneration (No. 70).

C.3.—(a) Increased grants towards the cost of the conveyance of Protestant children to schools under Protestant management were sanctioned subsequent to the preparation of the estimate (S.23/1/33).

(b) The cost of transport of Dublin children from newly built-up areas to city schools was greater than expected.

C.5.—There was an increase in the number of claims.

C.6.—The local expenditure on which these grants are based was not as great as had been expected.

D.—£12,132 was received from the Vote for Increases in Pensions (No. 67).

D.D.—The sum of £360,000 (Grant-in-Aid) was paid into a suspense account. No payments were made from this account before the end of the year.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
TRAINING OF TEACHERS		
1. Training college entrance examination fees	262	55
2. Refund of cost of training	2,000	3,516
3. Recovery of training college fees advanced to necessitous students		
<i>Original</i> £11,000		
<i>Supplementary</i> 2,500		
	13,500	13,724
PREPARATORY COLLEGES		
4. Fees from students	15,600	16,163
5. Book fees from students	330	311
6. Sale of livestock, farm produce, etc	1,700	2,766
7. Miscellaneous	230	619
SUPERANNUATION, ETC., OF TEACHERS		
8. Income from securities formerly part of the National School Teachers' Pension Fund	66,500	66,535
9. Receipts from Church Temporalities Fund	26,598	26,598
10. Refunds of gratuities under National School Teachers' Superannuation Schemes, 1934 to 1958, etc.		
<i>Original</i> £8,000		
<i>Supplementary</i> 2,500		
	10,500	10,758
MISCELLANEOUS		
11. Miscellaneous receipts, including repayment by County and County Borough Councils of part of the expenses of examinations conducted on their behalf	2,650	3,029
TOTAL		
<i>Original</i> £134,870		
<i>Supplementary</i> 5,000		
	£139,870	£144,074

1. A change relating to the Easter section of the examination made subsequent to the preparation of the estimate affected the allocation of fees as between Votes Primary Education and Secondary Education.

2. There was an increase in the number refunding and refunds were made in full in a number of cases.

6, 7 and 11. These receipts are variable.

NOTE

An overpayment of £13 to a former national teacher in respect of salary proved irrecoverable and was written off (S.20/3/59).

RECOVERY OF ADVANCE OF TRAINING COLLEGE FEES.

Statement of cases of non-recovery of fees advanced to training college students (see Subhead A.2) under general authority of Department of Finance minute S.25/4/30 :—

- (1) Cases of death, illness, etc., in which no claim has been made :—

No. of cases	Total Amount
11	£ 380

- (2) Cases where, owing to obvious lack of means, it has been decided to take no further steps towards recovery :—

Nil.

- (3) Cases in which the Department and the Chief State Solicitor have endeavoured, without success, to effect recovery :—

Nil.

T. Ó RAIFEARTAIGH,

Accounting Officer.

AN ROINN OIDEACHAIS,
24 Bealtaine, 1960.

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 these Accounts are correct.

LIAM Ó CADHLA,

Comptroller and Auditor General.

KILLURY OR NELAN FUND

Donation left in trust by the late Reverend Nicholas Nelan, and administered by the Department of Education.

The income is applied towards the maintenance of Killury National School, Co. Kerry

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1960

CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st April, 1959		Balance on 31st March, 1960	
3½ per cent. National Security		3½ per cent. National Security	
Loan, 1956/61 ...	500	Loan, 1956/61 ...	500

INCOME ACCOUNT

	£		£
Balance on 1st April, 1959 ...	18		
Dividends on 3½ per cent.		Balance on 31st March, 1960 ...	35
National Security Loan, 1956/61	17		
	£35		£35

THE HENRY P. MULOCK CHARITY

Legacy of £150 bequeathed by the late Henry P. Mulock, Esq.

The interest is paid in augmentation of the salary of the teacher of the No. 2 National School at Clara, Co. Offaly.

This Stock is held by the Commissioners of Charitable Donations and Bequests.

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1960

CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st April, 1959		Balance on 31st March, 1960	
3½ per cent. Exchequer Bonds,		3½ per cent. Exchequer Bonds,	
1965/70	151	1965/70	151

INCOME ACCOUNT

	£		£
Balance on 1st April, 1959 ...	5	Payment to teacher of the No. 2	
Dividends on 3½ per cent. Ex-		National School at Clara ...	10
chequer Bonds, 1965/70 ...	5		
	£10		£10

CARLISLE AND BLAKE FUND

Fund comprising donations left in trust by the late Lord Carlisle, an ex-Chief Secretary for Ireland, Messrs. Blake and Corballis, formerly Commissioners of National Education (Ireland), and Reverend W. T. Worship, of Beeston, Norfolk. The Carlisle, Blake and Corballis Funds were amalgamated under the title of the Carlisle and Blake Fund by order of the Commissioners of National Education in 1874, and the Worship Fund was incorporated with the Carlisle and Blake Fund in 1934. The combined Fund is administered by the Department of Education.

The income of the Fund is expended in annual premiums to National Teachers.

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1960

CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st April, 1959		Balance on 31st March, 1960	
3½ per cent. Exchequer Bonds,		3½ per cent. Exchequer Bonds,	
1965/70	2,580	1965/70	2,580

INCOME ACCOUNT

	£		£
Balance on 1st April, 1959 ...	13	Payment of prizes	100
Dividends on 3½ per cent.			
Exchequer Bonds, 1965/70 ...	90	Balance on 31st March, 1960 ...	3
	£103		£103

REID BEQUEST

Bequest made in a will dated 22nd September, 1881, by the late Dr. R. T. Reid, Bombay, for the encouragement of education in his native county of Kerry. The bequest is administered by the Department of Education under an Order made by the Master of the Rolls in 1919, as amended by an Order of the High Court of Justice dated 31st July, 1934, No. 277 of 1932. The Order provided that the funds should be divided into three parts, one part to be applied for the purposes of each section of the scheme.

REID BEQUEST—SCHEME "A"

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1960

CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st April, 1959 :—		Balance on 31st March, 1960 :—	
3½ per cent. Exchequer Bonds,		3½ per cent. Exchequer Bonds,	
1965/70	2,740	1965/70	2,740
5 per cent. National Loan,		5 per cent. National Loan,	
1962/72	60	1962/72	60
	<u>£2,800</u>		<u>£2,800</u>

INCOME ACCOUNT

	£		£
Balance on 1st April, 1959 ...	1	Payments to Managers of six	
Dividends on 3½ per cent.		national schools in Co. Kerry ...	100
Exchequer Bonds, 1965/70 ...	96		
Dividends on 5 per cent. National			
Loan, 1962/72	3		
	<u>£100</u>		<u>£100</u>

REID BEQUEST—SCHEME "B"

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1960

CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st April, 1959 :—		Balance on 31st March, 1960 :—	
3½ per cent. Exchequer Bonds,		3½ per cent. Exchequer Bonds,	
1965/70	3,300	1965/70	3,300
5 per cent. National Loan,		5 per cent. National Loan,	
1962/72	100	1962/72	100
	<u>£3,400</u>		<u>£3,400</u>

INCOME ACCOUNT

	£		£
Balance on 1st April, 1959 ...	39	Prizes awarded to candidates ad-	
Dividends on 3½ per cent.		mitted to training colleges ...	120
Exchequer Bonds, 1965/70 ...	115		
Dividends on 5 per cent. National		Balance on 31st March, 1960 ...	39
Loan, 1962/72	5		
	<u>£159</u>		<u>£159</u>

REID BEQUEST—SCHEME "C"

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1960

CAPITAL ACCOUNT

	Securities £		Securities £
Balance on 1st April, 1959 :—		Balance on 31st March, 1960 :—	
3½ per cent. Exchequer Bonds, 1965/70	4,635	3½ per cent. Exchequer Bonds, 1965/70	4,635
5 per cent. National Loan, 1962/72	400	5 per cent. National Loan, 1962/72	400
6 per cent. National Loan, 1967	151	6 per cent. National Loan, 1967	151
	£5,186		£5,186

INCOME ACCOUNT

	£		£
Balance on 1st April, 1959 ...	212	Cost of advertisements in the Press	24
Dividends on 3½ per cent. Exchequer Bonds, 1965/70 ...	163	Payment of exhibitions to University students ...	240
Dividends on 5 per cent. National Loan, 1962/72 ...	20	Balance on 31st March, 1960 ...	140
Dividends on 6 per cent. National Loan, 1967 ...	9		
	£404		£404

THE FATHER O'HALLORAN MEMORIAL FUND

Bequest made in a will dated 16th June, 1934, by the late Very Reverend Martin O'Halloran, Parish Priest, for the benefit of the district of Grane, Parish of Urlingford, Co. Kilkenny. Under an Order of the High Court of Justice dated 23rd May, 1938, No. 1129 of 1937, the bequest was paid over to the Minister for Education to constitute a fund to be called the Father O'Halloran Memorial Fund, the income of the Fund to be applied annually to the provision of two prizes to be called "The Father O'Halloran Memorial Prizes", for the boy and girl, respectively, between the ages of 12 and 14 years *bona fide* residing in the district of Grane and attending any National School therein who shall, in the judgment of the Minister, show the greatest proficiency in all the subjects forming the ordinary national school programme.

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1960

CAPITAL ACCOUNT

	Securities £		Securities £
Balance on 1st April, 1959		Balance on 31st March, 1960	
3½ per cent. Exchequer Bonds, 1965/70	304	3½ per cent. Exchequer Bonds, 1965/70	304

INCOME ACCOUNT

	£		£
Dividends on 3½ per cent. Exchequer Bonds, 1965/70 ...	11	Payment of prizes for year 1959 ...	11

THE MICHAEL JOSEPH McENERY MEMORIAL SCHOLARSHIP FUND

A fund derived from the investment of a sum of money donated to the Minister for Education by Mrs. Geraldine McEnery, the annual income from which is to be used for the purpose of awarding a scholarship in memory of her husband, the late Michael Joseph McEnery, Esquire, formerly Deputy Keeper of Public Records and Keeper of State Papers, who was born at Ballintubber, Newcastle West, County Limerick, and attended school at Castlemahon, County Limerick.

The object of the scholarship is to enable deserving boys, who are pupils of Mahoonagh National School or Raheenagh National School, Co. Limerick, in whose cases certain prescribed conditions are fulfilled, to attend a secondary school, vocational school, or other school, approved by the Minister for Education.

The Fund is administered under the conditions of a scheme made, with the consent of the donor, by the Minister for Education.

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1960

CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st April, 1959 :—		Balance on 31st March, 1960 :—	
3½ per cent. Exchequer Bonds,		3½ per cent. Exchequer Bonds,	
1965/70	1,371	1965/70	1,371
5 per cent. National Loan,		5 per cent. National Loan,	
1962/72	100	1962/72	100
	<u>£1,471</u>		<u>£1,471</u>

INCOME ACCOUNT

	£		£
Balance on 1st April, 1959 ...	52	Payment of scholarships ...	60
Dividends on 3½ per cent. Exchequer Bonds, 1965/70 ...	48	Balance on 31st March, 1960 ...	45
Dividends on 5 per cent. National Loan, 1962/72	5		
	<u>£105</u>		<u>£105</u>

T. Ó RAIFEARTAIGH,

Accounting Officer.

SECONDARY EDUCATION

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for Secondary Education, including the Teachers' Salaries Grant, Capitation Grant, Incremental Salary to Secondary Teachers and Grant to the Secondary Teachers' Pension Fund.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Capitation Grant (including Teachers' Salaries Grant)	800,000	796,930	3,070	—
A.2.—Laboratory Grants ..	65,900	65,815	85	—
A.3.—Grant for Irish and Bilingual Schools	53,500	51,782	1,718	—
A.4.—Special Grants for Excellence in Oral Irish ..	4,600	4,585	15	—
A.5.—Bonus for Choirs and Orchestras	2,700	2,640	60	—
B.1.—Incremental Salary Grant	1,545,000	1,546,637	—	1,637
B.2.—Allowances in Aid of Rent	12,500	12,458	42	—
C.—Examinations	50,000	50,489	—	489
D.—Scholarships and Prizes ..	13,675	13,229	446	—
E.—Publication of Irish Text Books	5,000	1,999	3,001	—
F.—Courses for Secondary Teachers	1,450	203	1,247	—
G.—Payment to the Secondary Teachers' Pension Fund ..	10	—	10	—
GROSS TOTAL .. £	2,554,335	2,546,767	9,694	2,126
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £7,568	
			Surplus of Appropriations in Aid realised	
Deduct—			£746	
H.—Appropriations in Aid ..	62,805	63,551	Total Surplus to be surrendered	
NET TOTAL .. £	2,491,530	2,483,216	£8,314	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

E.—The number of books published during the year was less than expected.

F.—The estimate was prepared on the basis that travelling and subsistence allowances would be payable. This was not so.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Examination fees of students.. ..	25,010	25,951
2. Sum payable out of Local Taxation (Customs and Excise)		
Duties	35,391	35,391
3. Sale of Irish text books	500	342
4. Miscellaneous receipts	1,904	1,867
	<u>£62,805</u>	<u>£63,551</u>

3. The number of new books placed on sale during the year was less than expected.

T. Ó RAIFEARTAIGH,
Accounting Officer.

AN ROINN OIDEACHAIS,
25 Bealtaine, 1960.

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 these Accounts are correct.

LIAM Ó CADHLA,
Comptroller and Auditor General.

THE LISMORE ENDOWMENT (EARL OF CORK'S SCHOLARSHIPS)

Administered by the Department of Education under a Scheme made by the High Court of Justice (Ireland) on 15th May, 1917, and amended by an Order of the High Court of Justice No. 1 on 24th March, 1925 (Record No. 1913. 466).

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1960

CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st April, 1959		Balance on 31st March, 1960	
3½ per cent. Exchequer Bonds, 1965/70	1,160	3½ per cent. Exchequer Bonds, 1965/70	1,160

INCOME ACCOUNT

	£		£
Dividends on 3½ per cent. Ex- chequer Bonds, 1965/70 ..	41	Payment of scholarships for the year 1959	41

THE CHARLEVILLE ENDOWMENT

Administered by the Department of Education under Scheme No. 123, made by the Commissioners of Charitable Donations and Bequests on 23rd December, 1893, and amended on 24th July, 1929, under the Educational Endowments (Ireland) Act, 1885 (48 & 49 Vict., c. 78).

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1960

CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st April, 1959		Balance on 31st March, 1960	
Guaranteed 2¾ per cent. Stock	1,316	Guaranteed 2¾ per cent. Stock	1,316

INCOME ACCOUNT

	£		£
Dividends on Guaranteed 2¾ per cent. Stock	36	Payments to secondary schools in Charleville, Co. Cork, for year 1959	36

THE BURKE MEMORIAL FUND

A fund subscribed in memory of the late Thomas Henry Burke, Under Secretary to the Lord Lieutenant of Ireland, and now administered by the Department of Education under a Scheme sanctioned by an Order of the High Court of Justice on 1st July, 1929, No. 2501.

The annual income of the Fund is expended on prizes awarded on the results of the Intermediate Certificate Examination.

The stock is held by the Commissioners of Charitable Donations and Bequests.

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1960

CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st April, 1959		Balance on 31st March, 1960	
2½ per cent. Consolidated Stock	849	2½ per cent. Consolidated Stock	849

INCOME ACCOUNT

	£		£
Dividends on 2½ per cent. Consolidated Stock	21	Payment of prizes for year 1959 ..	21

CISTE SHÉAMAIS A. MHIC SHUIBHNE

A fund derived from the investment of a sum of money donated to the Minister for Education by the late Séamus A. Mac Suibhne, the annual income from which is to be used for the purpose of awarding annually a silver medal to the candidate who obtains the highest marks on the Honours Course papers in Greek, answered through the medium of Irish, at the Leaving Certificate Examination.

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1960

CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st April, 1959		Balance on 31st March, 1960	
6 per cent. National Loan, 1967	79	6 per cent. National Loan, 1967	79

INCOME ACCOUNT

	£		£
Balance on 1st April, 1959 ..	14	Cost of medal awarded ..	2
Dividends on 6 per cent. National Loan, 1967	5	Balance on 31st March, 1960 ..	17
	£19		£19

ERASMUS SMITH ENDOWMENT

Administered by the Department of Education under a Scheme, known as the Erasmus Smith Schools Act Scheme, 1941, made by the High Court of Justice on the 2nd July, 1942 (1940. No. 569P).

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1960

CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st April, 1959 :—		Balance on 31st March, 1960 :—	
3¼ per cent. National Security Loan, 1956/61	14,604	3¼ per cent. National Security Loan, 1956/61	14,604
3 per cent. Exchequer Bonds, 1965/70	1,000	3 per cent. Exchequer Bonds, 1965/70	1,000
3½ per cent. Exchequer Bonds, 1965/70	49,587	3½ per cent. Exchequer Bonds, 1965/70	49,587
	<u>£65,191</u>		<u>£65,191</u>

INCOME ACCOUNT

Dividends on 3¼ per cent. National Security Loan, 1956/61	£ 475	Annual subsidy towards special agricultural teaching at Abbey School, Tipperary	£ 580
Dividends on 3 per cent. Ex- chequer Bonds, 1965/70	30	Scholarships awarded to pupils ..	1,403
Dividends on 3½ per cent. Ex- chequer Bonds, 1965/70	1,736	Cost of advertisements ..	75
Fees for statements of marks at Erasmus Smith Scholarship Examination, 1959	3	Cost of marking of papers— Scholarship Examination, 1959 ..	28
Rent for year 28th August, 1959 to 27th August, 1960, out of Abbey School, Tipperary (1s. 0d.)	—	Contribution towards the cost of the Abbey School, Tipperary ..	158
	<u>£2,244</u>		<u>£2,244</u>

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 March, 1960, in respect of Capital and Income.

CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st April, 1959 :—		Balance on 31st March, 1960 :—	
3½ per cent. Exchequer Bonds, 1965/70	3,200	3½ per cent. Exchequer Bonds, 1965/70	3,200
3½ per cent. National Security Loan, 1956/61	700	3½ per cent. National Security Loan, 1956/61	700
5 per cent. National Loan, 1962/72	200	5 per cent. National Loan, 1962/72	200
War Loan 3½ per cent. Stock ..	400	War Loan 3½ per cent. Stock ..	400
	£4,500		£4,500

INCOME ACCOUNT

	£		£
Balance on 1st April, 1959 ..	405	Payments to retired registered teachers and to the legal personal representatives of deceased registered teachers, out of surplus income under Regulation 6 of the Registration Council Regulations	297
Registration fees	273		
Dividends on 3½ per cent. Exchequer Bonds, 1965/70 ..	112	Recoupment of portion of the salary of the officer who acts as Secretary to the Registration Council	65
Dividends on 3½ per cent. National Security Loan, 1956/61 ..	23		
Dividends on 5 per cent. National Loan, 1962/72	10	Balance on 31st March, 1960 ..	475
Dividends on War Loan 3½ per cent. Stock	14		
	£837		£837

AN ROINN OIDEACHAIS,
11 Bealtaine, 1960,

T. Ó RAIFEARTAIGH,
Accounting Officer.

TECHNICAL INSTRUCTION

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for Payments under the Vocational Education Acts, 1930 to 1953 (No. 29 of 1930; No. 50 of 1936; No. 9 of 1944; No. 1 of 1947; No. 33 of 1950; and No. 37 of 1953), and for other purposes connected with Technical Instruction and Continuation Education.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Scholarships	2,020	1,695	325	—
B.—Annual Grants to Vocational Education Committees ..	1,233,466	1,229,143	4,323	—
C.—Training of Teachers ..	38,267	35,619	2,648	—
D.1.—Grants under Section 109 of the Vocational Education Act, 1930	21,759	23,493	—	1,734
D.2.—Miscellaneous Technical Instruction and Vocational Education Services ..	7,708	6,974	734	—
E.—Examinations	9,170	9,647	—	477
F.—Payments under Section 25 (3) of the Vocational Education Act, 1930, Section 4 (4) (a) of the Vocational Education (Amendment) Act, 1947, Section 5 (8) of the Local Government Act, 1936, the Local Government (Superannuation) Act, 1948, and the Local Government (Superannuation) Act, 1956	45,500	47,132	—	1,632
F.F.—Payments under Section 5 (3) of the Local Government Act, 1933	—	43	—	43
G.—Payments under Section 51 (6) of the Vocational Education Act, 1930	49,940	51,488	—	1,548
GROSS TOTAL .. £	1,407,830	1,405,234	8,030	5,434
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £2,596	
			Surplus of Appropriations in Aid realised	
Deduct—				
H.—Appropriations in Aid ..	39,880	41,133	£1,253	
NET TOTAL .. £	1,367,950	1,364,101	Total Surplus to be surrendered £3,849	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The number of scholarships awarded was less than anticipated.
- C.—Certain proposals in regard to the payment of capitation grants to a training school of domestic science, for which provision was made in the estimate, were not proceeded with.
- D.1.—The number of attendance hours in respect of which grants were payable to residential schools of domestic training was greater than was anticipated.
- D.2.—The number of courses organised for apprentices was less than provided for in the estimate.
- E.—Fees paid to examiners were greater than anticipated due to an increase in the number of candidates for the Department's examinations.
- F.F.—Special subhead opened with the sanction of the Minister for Finance to permit of payment in full to a local authority in respect of the portions of retiring gratuity and pension of a former officer of a Vocational Education Committee which are attributable to service under a local authority now outside the jurisdiction of the State (S. 18/36/32).

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees of candidates for examinations (technical school examinations £8,350 ; other examinations £640) ..	8,990	9,834
2. Fees for courses	735	685
3. Receipts from Church Temporalities Fund	30,000	30,000
4. Miscellaneous	155	614
	<u>£39,880</u>	<u>£41,133</u>

1. The number of candidates for the Department's examinations was greater than anticipated.

4. Miscellaneous receipts include a number of unexpected items relating to training courses for teachers.

T. Ó RAIFEARTAIGH,
Accounting Officer.

AN ROINN OIDEACHAIS,
25 Bealtaine, 1960.

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 these Accounts are correct.

LIAM Ó CADHLA,
Comptroller and Auditor General.

THE MARY A. HARDIMAN BEQUEST

Bequest made in a will dated 28th October, 1947, by the late Mrs. Mary A. Hardiman for the promotion and support of vocational education in Ireland.

The Fund is administered under the conditions of a Deed establishing a Trust of which the Minister for Education and the Minister for Finance are the trustees.

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1960

CAPITAL ACCOUNT

	Securities	Cash	Securities	Cash
	£	£	£	£
Balance on 1st April, 1959 :—				
4½ per cent. National Loan, 1973/78 ..	20,415			
4½ per cent. National Loan, 1975/80 ..	257			
Cash transferred from Income Account for investment ..		104		
Securities purchased, viz., 4½ per cent. National Loan, 1973/78 ..	112			
	£20,784	£104		
			£20,784	£104

Cash invested in securities, viz.,

4½ per cent. National Loan, 1973/78 ..

Balance on 31st March, 1960 :—

4½ per cent. National Loan, 1973/78 .. 20,527

4½ per cent. National Loan, 1975/80 .. 257

INCOME ACCOUNT

	£	£
Balance on 1st April, 1959	104	
Dividends on 4½ per cent. National Loan, 1973/78 ..	919	
Dividends on 4½ per cent. National Loan, 1975/80 ..	11	
	£1,034	
Transfer to Capital Account for investment		104
Expenses of departmental and vocational committee officials sent abroad ..		656
Fees and expenses of lecturers ..		168
Balance on 31st March, 1960 ..		106
		£1,034

AN ROINN OIDEACHAIS,
11 Bealtaine, 1960.

T. Ó RAIFEARTAIGH,
Accounting Officer.

SCIENCE AND ART

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for the Salaries and Expenses of the Institutions of Science and Art, for certain Miscellaneous Educational and Cultural Services, and sundry Grants-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
INSTITUTIONS OF SCIENCE AND ART				
A.1.—Salaries, Wages and Allowances	81,300	79,411	1,889	—
A.2.—Travelling Expenses ...	300	662	—	362
A.3.—Incidental Expenses ...	750	790	—	40
A.4.—Telegrams, Telephones and Postage	650	623	27	—
NATIONAL MUSEUM				
A.5.—Purchase of Specimens (Grant-in-Aid)	1,500	1,500	—	—
A.6.—Fittings, Materials, etc. ...	750	421	329	—
NATIONAL LIBRARY				
A.7.—Purchase of Books, etc. (Grant-in-Aid)	5,000	5,000	—	—
A.8.—Survey and Reproduction of Irish Historical Records in Foreign Collections (Grant-in-Aid)... ..	3,250	3,250	—	—
A.9.—Survey and Reproduction of Films of Irish Historical Interest (Grant-in-Aid) ...	600	600	—	—
A.10.—Fees and Expenses in connection with Inspection of Manuscripts and Editing of Publications	660	682	—	22
NATIONAL COLLEGE OF ART				
A.11.—Accessories, Models and Materials	2,020	1,801	219	—
A.12.—Scholarships and Prizes ...	862	849	13	—
IRISH MANUSCRIPTS COMMISSION				
A.13.—Salaries, Wages and Allowances	1,468	1,468	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.14.—Preparation of Manuscripts, etc., for Publication	1,271	610	661	—
A.15.—Travelling and Incidental Expenses ...	168	165	3	—
B.1.—Publications in Irish ...	32,500	29,051	3,449	—
B.2.—Dramatic Productions in Irish (Grants-in-Aid) ...	4,110	4,100	10	—
B.3.—University Scholarships ...	15,000	13,402	1,598	—
B.4.—Comhdháil Náisiúnta na Gaeilge (Grant-in-Aid) ...	13,800	13,800	—	—
B.5.—An tOireachtas (Grant-in-Aid) ...	1,750	1,750	—	—
B.6.—Grants to Colleges providing Courses in Irish ...	13,300	21,231	—	7,931
B.7.—Grants to Periodicals published in Irish and Newspapers publishing current News in Irish ...	16,800	15,257	1,543	—
B.8.—The Irish Folklore Commission (Grant-in-Aid) ...	14,500	14,500	—	—
B.9.—Grant towards Cost of short Films in Irish ...	3,250	3,250	—	—
C.1.—Irish Committee of Historical Sciences (Grant-in-Aid) ...	200	200	—	—
C.2.—The National Film Institute of Ireland (Grant-in-Aid) ...	1,500	1,500	—	—
C.3.—Summer Courses in Music ...	10	—	10	—
C.4.—Research Grants to Students	1,250	1,230	20	—
GROSS TOTAL ...£	218,519	217,103	9,771	8,355
			Surplus of Gross Estimate over Expenditure £1,416	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
<i>Deduct—</i>				
D.—Appropriations in Aid ...	13,499	13,309	£190	
NET TOTAL ...£	205,020	203,794	Net Surplus to be surrendered <u>£1,226</u>	

Extra Receipts payable to Exchequer

Compensation for loss of services of officer injured in an accident

£
65

G

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—£1,485 was received from the Vote for Remuneration (No. 70).
- A.2.—Travelling by officers of the Department was greater than expected.
- A.6.—Requirements were less than anticipated and deliveries of some supplies were too late to enable payment to be made in the year.
- A.11.—Expenditure on class materials was less than anticipated.
- A.13.—£15 was received from the Vote for Remuneration (No. 70).
- A.14.—Expenditure in connection with the Commission's publication programme was less than anticipated.
- B.1.—(1) The number of accounts presented for payment was less than anticipated; (2) the production of a University textbook did not proceed as rapidly as had been expected; (3) progress under the scheme for the publication of books in Irish by independent publishers was somewhat slower than expected.
- B.3.—Saving due mainly to the fact that scholarships were not renewed in a number of cases.
- B.6.—The number of students in respect of whom grants were payable was greater than anticipated.
- B.7.—Saving due mainly to the conditions governing payment of the full amount of grants not being fulfilled in respect of some periodicals.

APPROPRIATIONS IN AID

					Estimated	Realised
					£	£
1. Fees for tuition in National College of Art	...	...	...	...	3,650	3,612
2. Fees for genealogical researches, etc.	...	...	...	...	2,000	1,784
3. Sales of publications in Irish	...	...	...	...	7,000	6,971
4. Sales of photographic reproductions	...	...	...	...	450	565
5. Miscellaneous	...	...	...	...	399	377
					<u>£13,499</u>	<u>£13,309</u>

2. and 4. These receipts are variable.

EXTRA REMUNERATION (exceeding £50)

The Professor of Sculpture in the National College of Art received £303 for service as part-time Teacher of Pottery.

The Assistant Professor of Sculpture in the National College of Art received £108 in respect of lectures on History of Art.

The Assistant Teacher of Drawing in the National College of Art received £73 from Vote 38 and £16 from Vote 39 for acting as examiner.

A Keeper in the National Museum received £60 from Vote 56.

An Assistant in the National Museum on loan to the Commission on Place Names received an allowance of £110 from Vote 24.

Eighteen Attendants received sums varying from £57 to £71 in respect of Sunday and night duty.

NOTE

Publications valued at £128 (all specially purchased) were sent to the Harvard University Library, and, in exchange, gifts of publications valued at \$712.45 were received (S.18/2/48).

T. Ó RAIFEARTAIGH,

Accounting Officer.

AN ROINN OIDEACHAIS,

27 Bealtaine, 1960.

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 these Accounts are correct.

LIAM Ó CADHLA,

Comptroller and Auditor General.

GRANTS-IN-AID

STATEMENT OF EXPENDITURE, &c., out of GRANTS-IN-AID, 1959-60

	Purchase of Specimens for National Museum	Purchase of Books, etc., for National Library	Survey and Reproduction of Irish Historical Records in Foreign Collections	Survey and Reproduction of Films of Irish Historical Interest	Purchase of Objects for Heraldic Museum
	£	£	£	£	£
Balances on 1st April, 1959 ...	1,179	79	145	600	330
Grants-in-Aid, 1959-60 ...	1,500	5,000	3,250	600	—
	2,679	5,079	3,395	1,200	330
Expenditure, 1959-60 ...	1,074	4,318	3,205	583	1
Balances on 31st March, 1960 ...£	1,605	761	190	617	329

T. Ó RAIFEARTAIGH,

Accounting Officer.

AN ROINN OIDEACHAIS,

27 Bealtaine, 1960.

MURPHY BEQUEST

Under the will of the late Mr. Patrick Murphy, Newry, which was admitted to probate on 17th February, 1910, a sum of £5,000 was bequeathed for the benefit of the National Museum.

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1960

CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st April, 1959 :—		Balance on 31st March, 1960 :—	
4 per cent. Funding Loan, 1960/90	650	4 per cent. Funding Loan, 1960/90	650
3½ per cent. Exchequer Bonds, 1965/70	7,450	3½ per cent. Exchequer Bonds, 1965/70	7,450
	<u>£8,100</u>		<u>£8,100</u>

INCOME ACCOUNT

	£		£
Balance on 1st April, 1959 ...	292	Field work of an archaeological nature	120
Dividends on 4 per cent. Funding Loan, 1960/90	26	Purchase of books for library of Irish Antiquities Division ...	50
Dividends on 3½ per cent. Exchequer Bonds, 1965/70 ...	261		
Receipts from sales of post cards and publications relating to collections in the National Museum	74	Balance on 31st March, 1960 ...	483
	<u>£653</u>		<u>£653</u>

T. Ó RAIFEARTAIGH,
Accounting Officer,

AN ROINN OIDEACHAIS,
11 Bealtaine, 1960.

REFORMATORY AND INDUSTRIAL SCHOOLS

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for Expenses in connection with Reformatory and Industrial Schools, including Places of Detention (8 Edw. 7, c. 67 ; No. 17 of 1926 ; No. 12 of 1941 ; No. 6 of 1949 ; and No. 28 of 1957).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Reformatory Schools ...	14,665	14,832	—	167
B.—Industrial Schools ...	249,375	235,954	13,421	—
C.—Places of Detention ...	3,040	3,143	—	103
D.—Conveyance Expenses ...	500	485	15	—
E.—Parental Moneys—Collection Expenses ...	800	830	—	30
GROSS TOTAL ...£	268,380	255,244	13,436	300
			Surplus of Gross Estimate over Expenditure £13,136	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i> F.—Appropriations in Aid ...	4,100	4,482	£382	
NET TOTAL ...£	264,280	250,762	Total Surplus to be surrendered £13,518	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—The numbers under detention in certified schools were less than anticipated.

C.—£40 was received from the Vote for Remuneration (No. 70).

APPROPRIATIONS IN AID

The amounts collected from parents in respect of children in certified schools were greater than anticipated.

NOTE

The average number under detention during the year 1959–60 at St. Anne's Reformatory for Girls, Kilmaeud, was 18, but payment was made on the basis of a notional number of 40 offenders (S. 68/4/44).

T. Ó RAIFEARTAIGH,
Accounting Officer.

AN ROINN OIDEACHAIS,
11 Bealtaine, 1960.

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,

LIAM Ó CADHLA,
Comptroller and Auditor General,

DUBLIN INSTITUTE FOR ADVANCED STUDIES

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for Grants to the Dublin Institute for Advanced Studies (No. 13 of 1940).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Annual Grants under Section 25 (1) of the Institute for Advanced Studies Act, 1940	73,450	71,489	1,961	—
B.—Grant under Section 16 (5) of the Institute for Advanced Studies Act, 1940	5,000	5,000	—	—
TOTAL	78,450	76,489		—
Surplus to be surrendered ...£			1,961	

T. Ó RAIFEARTAIGH,
Accounting Officer.

AN ROINN OIDEACHAIS,
11 Bealtaine, 1960.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

UNIVERSITIES AND COLLEGES

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for Grants to Universities and Colleges, including certain Grants-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—National University ...	30,000	30,000	—	—
B.—University College, Dublin				
<i>Original</i> ... £432,000				
<i>Supplementary</i> 10				
	432,010	431,430	580	—
C.—University College, Cork ...	167,000	163,000	4,000	—
D.—University College, Galway ...	141,380	141,380	—	—
E.—Maynooth College (Grant-in-Aid) ...	20,000	20,000	—	—
F.—Trinity College (Grants-in-Aid, etc.) ...	158,250	158,250	—	—
G.—College of Surgeons (Grant-in-Aid)... ...	4,500	4,500	—	—
TOTAL				
<i>Original</i> ... £953,130				
<i>Supplementary</i> 10				
	£ 953,140	948,560		
Surplus to be surrendered ...£			4,580	

T. Ó RAIFEARTAIGH,
Accounting Officer.

AN ROINN OIDEACHAIS,
11 Bealtaine, 1960.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

NATIONAL GALLERY

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for the Salaries and Expenses of the National Gallery, including a Grant-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries and Wages ...	9,175	8,879	296	—
B.—Purchase and Repair of Pictures (Grant-in-Aid) ...	2,500	2,500	—	—
C.—Travelling Expenses ...	150	176	—	26
D.—Incidental Expenses ...	565	554	11	—
TOTAL ...	£ 12,390	12,109	307	26

Surplus to be surrendered £281

Extra Receipts payable to Exchequer				Estimated	Realised
				£	£
Cloakroom receipts ...	...	...	...	10	6
Sales of reproductions ...	...	...	...	90	52
				<u>£100</u>	<u>£58</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—An amount of £170 was received from Vote 70 in respect of increases in remuneration.
 C.—The Director undertook more journeys abroad than had been anticipated.

EXTRA REMUNERATION (exceeding £50)

From Vote 56 the Registrar received £214 for special services.

GRANT-IN-AID ACCOUNT			£
Balance from 1958-59 ...	...	...	2,259
Grant-in-Aid, 1959-60 ...	...	...	2,500
			<u>4,759</u>
Expended, 1959-60 ...	...	...	4,221
Balance to 1960-61 ...	...	...	<u>£538</u>

THOMAS McGREEVY,
Accounting Officer.

NATIONAL GALLERY,
 7 Bealtaine, 1960.

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

LIAM Ó CADHLA,
Comptroller and Auditor General,

LANDS

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for the Salaries and Expenses of the Offices of the Minister for Lands and of the Irish Land Commission (44 & 45 Vict., c. 49, sec. 46, and c. 71, sec. 4; 48 & 49 Vict., c. 73, secs. 17, 18 and 20; 54 & 55 Vict., c. 48; 3 Edw. 7, c. 37; 7 Edw. 7, c. 38 and c. 56; 9 Edw. 7, c. 42; Nos. 27 and 42 of 1923; No. 25 of 1925; No. 11 of 1926; No. 19 of 1927; No. 31 of 1929; No. 11 of 1931; Nos. 33 and 38 of 1933; No. 11 of 1934; No. 41 of 1936; No. 26 of 1939; No. 12 of 1946; No. 25 of 1949; No. 16 of 1950; No. 18 of 1953; and No. 21 of 1954).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	639,291	614,836	24,455	—
B.—Travelling Expenses ...	35,000	35,251	—	251
C.—Incidental Expenses ...	2,620	2,374	246	—
D.—Office of Public Trustee ...	4,425	4,384	41	—
E.—Solicitor's Branch—Incidental Expenses	8,000	5,632	2,368	—
F.—Telegrams, Telephones and Postage	6,250	6,430	—	180
G.—Fees payable in connection with Proceedings under Section 28 of the Land Act, 1933	6,500	5,632	868	—
H.1.—Payments under Section 11 (7) of the Land Act, 1923	117,500	117,297	203	—
H.2.—Payments under Sections 42 and 46 of the Land Act, 1927, and Section 44 of the Land Act, 1939	17,200	17,185	15	—
H.3.—Payments under Section 27 (2) of the Land Act, 1933, and Section 6 (4) of the Land Act, 1953	737,500	731,627	5,873	—
H.4.—Deficiencies in the Land Bond Fund and the Local Loans Fund under Section 37 of the Land Act, 1933, as extended by Section 24 of the Land Act, 1950 ...	150	112	38	—
I.—Improvement of Estates, etc. Original ... £639,605 Supplementary 50,000	689,605	683,449	6,156	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
J.—Advance to meet Deficiency of Income from Untenanted Lands purchased under the Land Acts, 1923 to 1954 ...	5	—	5	—
K.—Deficiencies on Realisation by Government Departments of Land Bonds ...	2,000	62	1,938	—
L.1.—Loss on Unoccupied Holdings ...	5	—	5	—
L.2.—Loss on Unoccupied Holdings sold for State Forestry Purposes ...	5	—	5	—
L.3.—Advances under Section 43 of the Land Act, 1939 ...	250	142	108	—
M.—Advances to meet Payments under Sections 13 (3), 15 (2), 18 (2) and 19 (1) of the Land Act, 1931 ...	5	—	5	—
N.—Advances to provide Funds for the Maintenance of Embankments or other Works	400	400	—	—
O.—Payments under Section 34 of the Land Act, 1931 ...	5	—	5	—
P.—Advance to meet Payments under Section 17 (j) of the Land Act, 1933 ...	20	22	—	2
Q.—Deficiencies under Section 11 of the Land Act, 1950 ...	6,000	5,081	919	—
R.—Purchase of Interests for Cash (Sections 27 and 28 of the Land Act, 1950) <i>Original</i> ... £25,000 <i>Supplementary</i> 14,000	39,000	40,502	—	1,502
S.—Gratuities under Section 29 of the Land Act, 1950 ... <i>Original</i> ... £1,750 <i>Supplementary</i> 1,350	3,100	3,074	26	—
T.—Compensation under Section 30 of the Land Act, 1950 ...	5	—	5	—
Losses ...	—	345	—	345
	2,314,841	2,273,837	43,284	2,280

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<i>Deduct—</i>				
Anticipated Savings on various Subheads (<i>See</i> Supplementary Estimate) ...	31,600	—	31,600	—
GROSS TOTAL				
<i>Original</i> £2,249,491	£ 2,283,241	2,273,837	11,684	2,280
<i>Supplementary</i> 33,750				
			Surplus of Gross Estimate over Expenditure £9,404	
<i>Deduct—</i>	Estimated	Realised	Surplus of Appropriations in Aid realised	
U.—Appropriations in Aid	—	—		
<i>Original</i> £173,411	175,161	176,838	£1,677	
<i>Supplementary</i> 1,750				
NET TOTAL			Total Surplus to be surrendered £11,081	
<i>Original</i> £2,076,080	£ 2,108,080	2,096,999		
<i>Supplementary</i> 32,000				

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A. and D.—Savings due mainly to delay in filling vacancies. A sum of £13,000 was received from the Vote for Remuneration (No. 70) to meet cost of pay increases.
- B., F., H.1., H.2., H.4., R. and S.—Estimated as closely as possible.
- C.—Saving was due mainly to a reduction in the cost of casual labour employed on surveys. *Ex-gratia* payments amounting to £6 were made to two officers as compensation for accidental damage to clothing (E.109/41/41).
- E.—The incidence of costs in Price Appeal and Resumption cases was not as high as expected.
- G.—The cost of warrants issued was less than anticipated although the number of cases involved approximated to the estimate.
- H.3.—The saving was due to a reduction in the amount of new advances because of a below-average acquisition of land in the period affecting the charge.
- I.—Estimated as closely as possible. Extra expenditure of £12 was necessary arising out of the failure of a building contractor to remedy a defective chimney (F. 63/10/59).
- J.—The income for the year from untenanted land exceeded the expenditure and there was no charge to the subhead. The surplus was paid over as an appropriation in aid of the Vote (item 3).
- K.—The charge to the subhead was small because State claims in the year related principally to series of bonds selling at or near par.
- L.3.—Advances did not arise to the extent expected. The charges to the subhead were sanctioned by Department of Finance minutes F. 63/40/47 and F. 63/66/39.
- M.—Token vote.

Statement of Advances and Recoupments

	£	£
Balance outstanding at 31st March, 1959 ...		3,290
Amount recovered in the year to 31st March, 1960 ...	167	
Amount written off as irrecoverable (F. 63/16/40) ...	2,859	
		3,026
Balance outstanding at 31st March, 1960 ...		£264

P.—Estimated as closely as possible. The charge to the subhead was sanctioned by Department of Finance minute F. 56/4/37.

Q.—Cases maturing for charge were less than anticipated.

Losses.—The charges to this subhead were sanctioned by Department of Finance minutes as follows :—

£55.—Rents and costs amounting to £55 and £21, respectively, due by a bankrupt auctioneer were written off as irrecoverable. The sum of £55 was charged to the Losses Subhead in order to recoup the Rent and Interest Account (F. 63/1/54).

£101.—£90 compensation and £11 costs were paid to a tenant for the loss of two cattle which died from fern poisoning contracted while grazing on Land Commission property (F. 63/1/54).

£32.—£32 was expended on the restoration of Land Commission fences maliciously damaged (F. 63/1/54).

£21.—On the declaration of two sub-tenants to be direct tenants of the Land Commission the funding annuity due by the former tenant was redeemed at a cost of £21. As the tenant's intervening interest was of no value and as his estate which was subject of chancery proceedings was insolvent the cost of redemption together with a sum of 10s. 10d. due for annual sum were written off as irrecoverable (F. 63/1/54).

£28.—£20 compensation and £8 costs were paid to a migrant for the loss of a calf which died while being removed to the new holding (F. 63/46/40).

£41.—£23 compensation and £18 costs were paid in settlement of a claim for a plot of land erroneously taken over as part of an adjoining estate (F. 63/1/54).

£50.—Loss of revenue resulting from the release of a tenant from his grazing contract because of local agitation (F. 63/1/54).

£4.—An additional payment of £4 was made to a contractor for the repair of damage caused to a building in course of erection (F. 63/1/54).

£13.—£13 was expended in the making good of malicious damage caused to new dwelling houses and fencing (F. 63/1/54).

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
I. Receipts from Church Temporalities Fund :—		
(i) Estimated cost of administration and management (44 & 45 Vict., c. 71 (Sec. 4))	5,000	5,000
(ii) Interest on Church Surplus Grant (No. 42 of 1923 (Sec. 9 (3)) and No. 14 of 1941 (Sec. 50))	22,800	23,360
2. Fees and costs recovered	6,500	6,060
3. Surplus income of Rent and Interest Accounts		
Original	£40,000	
Less Supplementary	3,000	
	37,000	38,608
4. Repayment from Rent and Interest Account No. 3 (Surplus Income) of advances made in prior years to meet deficiency of income from untenanted lands (Subhead J)	5	—
5. Excess annuities, etc. (Land (Finance) Rules, 1956, Rules 3 and 4 (1) (a) and (b) (i) (ii))		
Original	£83,500	
Supplementary	4,750	
	88,250	87,437

	Estimated	Realised
6. Repayment of advances made to meet payments under No. 11 of 1931 (secs. 13 (3), 15 (2), 18 (2) and 19 (1)) ...	£ 5	£ 167
7. Local Loans Fund—expenses of management ...	3,500	3,500
8. Contributions towards improvements expenditure ...	10,000	10,323
9. Miscellaneous ...	2,101	2,383
TOTAL		
Original ...	£173,411	
Supplementary ...	1,750	
	<u>£175,161</u>	<u>£176,838</u>

EXTRA REMUNERATION (exceeding £50)

For service in the Army Reserve, an Inspector Grade II received £106, two Higher Executive Officers £95 and £70, two Executive Officers £75 and £65, and three Clerical Officers received £80, £77 and £75.

The Solicitor and an Assistant Solicitor received £150 and £75, respectively, for performance of additional duties.

Two Clerical Officers received £110 and £108 for overtime.

A Higher Executive Officer received £335 and a Staff Officer Grade III £214 in fees from Vote 56.

A Record Attendant received £132 from Vote 55 for services as a night telephonist.

NOTES

Fees (stamps) amounting to £1,654 in respect of this service were received during the year.

A sum of £2, costs of abortive sale of a holding, was written off as irrecoverable (F. 63/1/54).

Three sums amounting in all to £3 in respect of grazing and bog rents due by tenants to the Rent and Interest Accounts were written off as irrecoverable.

£48 arrears of grazing rent, and £146 arrears of quarry rent and costs, due by two tenants were written off as irrecoverable (F. 56/3/31 and F. 63/1/54).

A tender for £1,959 was accepted for timber on lands which had been formerly in military occupation. In the course of felling it was found that about two-thirds of the trees were embedded with bullwire, staples and bullets resulting in a substantial reduction in the commercial value. Representations by the purchaser for a reduction in the price were met by agreement to accept £1,300 in full settlement and the waiving of the balance of £659 (S. 9/8/53).

A claim for £19 expended in repairing damage caused by a timber merchant in the course of felling and removal of trees purchased, was waived (S. 9/7/40).

This Account includes expenditure of £4,168 in respect of staff temporarily lent, without repayment, to other Departments and Offices.

In addition to the expenditure shown on this Account, further expenditure was incurred from advances made to the Department from the National Development Fund. Details of the receipts and payments are shown in the Account appended.

T. O'BRIEN,
Accounting Officer.

30 Bealtaine, 1960.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

NATIONAL DEVELOPMENT FUND

STATEMENT OF RECEIPTS AND PAYMENTS BY THE DEPARTMENT OF LANDS (LAND COMMISSION) IN THE YEAR ENDED 31st MARCH, 1960

RECEIPTS		PAYMENTS	
	£		£
Balance at 1st April, 1959 ...	1,040	Improvement Works—Shannon	
Advances from Department of Finance—Shannon Flooding Relief Scheme ...	40,500	Flooding Relief Scheme ...	36,503
Cash Contributions ...	2,040	Balance at 31st March, 1960 ...	7,077
	<u>£43,580</u>		<u>£43,580</u>

T. O'BRIEN,
Accounting Officer.

30 Bealtaine, 1960.

I have examined the above Account. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

LIAM Ó CADHLA,
Comptroller and Auditor General.

FORESTRY

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for Salaries and Expenses in connection with Forestry (No. 13 of 1946 and No. 6 of 1956), including a Grant-in-Aid for Acquisition of Land.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	295,320	294,152	1,168	—
B.—Travelling Expenses				
<i>Original</i> ... £60,000				
<i>Supplementary</i> 9,000	69,000	68,216	784	—
C.1.—Acquisition of Land (Grant-in-Aid)... ..	170,000	170,000	—	—
C.2.—Forest Development and Management				
<i>Original</i> £1,718,650				
<i>Supplementary</i> 137,000	1,855,650	1,831,699	23,951	—
C.3.—Sawmilling	21,850	16,453	5,397	—
D.—Grants for Afforestation Purposes	15,000	14,238	762	—
E.1.—Forestry Education	20,130	18,338	1,792	—
E.2.—Exhibits at Shows	200	59	141	—
F.—Agency, Advisory and Special Services				
<i>Original</i> ... £5,000				
<i>Supplementary</i> 4,000	9,000	8,939	61	—
G.—Incidental Expenses	14,300	12,850	1,450	—
Losses	—	233	—	233
	2,470,450	2,435,177	35,506	233
<i>Deduct—</i>				
Anticipated Savings on various Subheads (See Supplementary Estimate)	10,250	—	10,250	—
GROSS TOTAL				
<i>Original</i> £2,320,450				
<i>Supplementary</i> 139,750	£ 2,460,200	2,435,177	25,256	233
			Surplus of Gross Estimate over Expenditure £25,023	
	Estimated	Realised		
<i>Deduct—</i>				
H.—Appropriations in Aid				
<i>Original</i> ... £330,500				
<i>Supplementary</i> 49,500	380,000	380,295		Surplus of Appropriations in Aid realised £295
NET TOTAL				
<i>Original</i> £1,989,950				
<i>Supplementary</i> 90,250	£ 2,080,200	2,054,882		Total Surplus to be surrendered £25,318

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—£6,150 was received from the Vote for Remuneration (No. 70).

C.2.—Estimated as closely as possible.

C.3.—Structural alterations at fixed sawmills for which provision was made in the estimate were not carried out.

D.—Estimated as closely as possible.

E.1.—Provision for a transport vehicle for students was not used.

E.2.—Expenditure under this head is difficult to forecast.

G.—Expenditure on advertising and publicity was not as high as anticipated.

Losses.—The charges under this subhead were sanctioned by minutes of the Department of Finance as follows:—

- £145.—One of the Department's staff misappropriated £148. Of this sum £3 had been charged in an account already closed and the balance is now written off. The culprit left the jurisdiction (E. 35/4/55).
- £19.—£19 was paid to an adjoining landowner in respect of legal fees and compensation for damage to his lands caused by the spread of fire from protective burnings carried out on State forest lands (S. 86/2/60).
- £15.—A cheque for £15 accepted in respect of trees purchased was stopped for payment. Legal proceedings were instituted against the purchaser but he had moved outside the jurisdiction (S. 86/9/57).
- £10.—£10 was paid in respect of repairs to a private car damaged by one of the Department tractors with which it was in collision (S. 48/2/51).
- £10.—£10 was paid to an employee of the Department as compensation for damage caused to his bicycle by a tree which was being felled on State forest lands (E. 109/41/41).
- £20.—Sums totalling £20 were paid to six employees of the Department as compensation for damage to clothing (E. 109/41/41).
- £6.—Arising out of abortive negotiations for the purchase of land a sum of £6 was paid to the owners of the fee simple in respect of legal fees incurred by them. The Department failed to acquire the grazing rights and did not then proceed with the purchase of the fee simple (S. 86/5/48).
- £4.—The erection of a fence on State forest lands interfered with the access of a holder of turbary rights on the land. Agreement was reached that the fence remain subject to payment by the Department of £4 legal expenses incurred by the holder of the turbary rights (S.86/9/57).
- £4.—An *ex-gratia* payment of £4 was made to an adjoining landowner towards the cost of repairing an avenue damaged by lorries extracting timber from State forest lands. The landowner had given permission to purchasers to utilise the avenue thereby facilitating the sale of Department's timber (S. 86/3/60).

APPROPRIATIONS IN AID

FOREST RECEIPTS :		Estimated	Realised
Sales of timber			
Original	£280,000	£	£
Supplementary	37,000		
		317,000	312,972
Rents (grazing, shooting, etc.)			
Original	£8,000		
Supplementary	1,000		
		9,000	9,560
Miscellaneous (including compensation for malicious injuries to forest properties and receipts from the sale of plants and miscellaneous materials)			
Original	£6,500		
Supplementary	11,500		
		18,000	24,483
SAWMILL RECEIPTS :			
Receipts from sawmills (Subhead C.3) ...	...	36,000	33,280
TOTAL			
Original	£330,500		
Supplementary	49,500		
		£380,000	£380,295

EXTRA REMUNERATION (exceeding £50)

For service in the Army Reserve a Higher Executive Officer received £80.

Two Mapping Draughtsmen received sums of £69 and £57 respectively for overtime.

NOTES

A sum of £1,772 was written off in respect of losses incurred as a result of forest fires during the year (S. 86/7/39).

A sum of £79, being the net amount of losses by theft during the year, was written off as irrecoverable (S. 90/72/34).

A sum of £91 was written off during the year in respect of deficiencies in tools and equipment at central stores and forest centres (S. 86/6/42 and S. 86/3/52).

A sum of £34 being rent due by the tenant of a dwellinghouse and accommodation plot on State forest lands was written off as irrecoverable. The tenant left but delayed surrender of clear possession and failed to pay rent for the period during which he was not in occupation (S. 86/9/57).

A sum of £25 being the cost of repairing damage done to fencing on State forest lands was written off. The Gardai were unable to trace the culprits (S. 86/9/57).

A sum of £5 being rent due, in lieu of notice, by a tenant who vacated a dwellinghouse on State forest lands was written off as irrecoverable. The tenant moved outside the jurisdiction (S. 86/9/57).

A sum of £3 being the amount offered for a letting of land was written off; the offer which was transmitted by the local forester did not reach headquarters (S. 55/6/41).

Machinery and equipment valued at £2,633 surplus to the requirements of the Department were transferred, without repayment, to the Department of Defence (S. 7/8/53).

Machinery and equipment were lent to the Department of Agriculture at an agreed notional charge of £558 (S. 90/8/55).

Plants and poles to the value of £168 were supplied, without repayment, to the Department of Agriculture (S. 86/1/56 and S. 90/8/55).

The Account of the Vote for Lands includes expenditure of approximately £1,847 in respect of remuneration of staff temporarily lent, without repayment, to the Forestry Division.

FORESTRY—GRANT-IN-AID FUND FOR THE ACQUISITION OF LAND

ACCOUNT OF RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST MARCH, 1960

	£
Balance on 1st April, 1959	98,260
Grant-in-Aid, 1959-60	170,000
Amounts received from various persons for the purchase of land, etc.	4,329
	<hr/> 272,589
Expenditure, 1959-60	198,532
Balance on 31st March, 1960	<hr/> £74,057

T. O'BRIEN,
Accounting Officer.

26th May, 1960.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

FISHERIES

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for Salaries and Expenses in connection with Sea and Inland Fisheries, including sundry Grants-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
ADMINISTRATION				
A.—Salaries, Wages and Allowances	52,735	51,240	1,495	—
B.—Travelling Expenses ...	4,000	4,193	—	193
C.—Incidental Expenses ...	200	424	—	224
D.—Telegrams, Telephones and Postage	700	790	—	90
SEA FISHERIES				
E.1.—Scientific Investigations, etc.	1,995	1,097	898	—
E.2.—International Council for the Study of the Sea ...	960	924	36	—
E.3.—Sea Fisheries Protection ...	10	—	10	—
E.4.—Whale Fisheries Act, 1937 ...	5	—	5	—
E.5.—International Fisheries Convention, 1946—Permanent Commission	250	263	—	13
E.6.—Provision of Exploratory Fishing Vessel	45,000	53,988	—	8,988
E.7.—Training Scheme for Fishermen	6,500	1,994	4,506	—
INLAND FISHERIES				
F.1.—Payments to Boards of Conservators and Local Authorities, etc. ...	28,000	28,284	—	284
F.2.—Artificial Propagation of Fish	1,200	1,064	136	—
F.3.—State Fisheries	1,800	1,912	—	112
F.4.—Scientific and Technical Investigations, etc. ...	1,800	1,184	616	—
F.5.—Compensation, etc. ...	6,000	1,651	4,349	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
F.6.—Contribution to Inland Fisheries Trust (Grant-in-Aid)	25,000	25,000	—	—
F.7.—Contribution to the Salmon Research Trust of Ireland, Incorporated (Grant-in-Aid)	1,000	986	14	—
F.8.—Pond Fish Culture ...	4,000	1,074	2,926	—
F.9.—Contributions to the Salmon Conservancy Fund ...	14,000	12,000	2,000	—
AN BORD IASCAIGH MHARA				
G.—Grant-in-Aid of Administration and Development of An Bord Iascaigh Mhara	180,000	136,347	43,653	—
MISCELLANEOUS				
H.—Technical Assistance ...	6,500	4,210	2,290	—
GROSS TOTAL ...£	381,655	328,625	62,934	9,904
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £53,030	
Deduct—			Deficiency of Appropriations in Aid realised	
I.—Appropriations in Aid ...	30,235	29,594	£641	
NET TOTAL ...£	351,420	299,031	Net Surplus to be surrendered £52,389	

Extra Receipts payable to Exchequer

	Estimated	Realised
	£	£
Surrender of surplus funds by the Foyle Fisheries Commission in accordance with paragraph 4 of the Third Schedule to the Foyle Fisheries Act, 1952 ...	10	7,000

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to delays in filling vacancies; same was partly offset by increases in remuneration awarded during the year.
- B., D., E.2., E.3., E.4., E.5., F.1. and F.7.—Estimated as closely as possible.
- C.—The excess was due mainly to increased expenditure on advertisements.
- E.1.—It did not prove practicable to expand investigations, including hire of boats and purchase of samples of lobsters, etc., to the extent anticipated.
- E.6.—The estimate was framed on the assumption that a greater part of the price of the vessel would have been charged in the previous financial year.

- E.7.—Saving was due to insufficiency of suitable applicants for the training scheme.
 F.2.—Saving due mainly to contributions to privately owned hatcheries being less than anticipated.
 F.3.—Excess due to salary and wage increases.
 F.4.—Saving due to difficulty in arranging netting experiments on the River Erne and to a decrease in tagging investigations owing to a late run of salmon at Ardmore.
 F.5.—Saving was due to difficulty in clearing title which held up a substantial payment of compensation.
 F.8.—Saving due to unavoidable delay at planning stage of fish farm development.
 F.9.—The project for the construction of a hatchery was insufficiently advanced to qualify for payment.
 G.—A number of projects for which provision had been made were deferred by An Bord Iascaigh Mhara.
 H.—It was necessary to postpone some of the projects for which provision was made.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Local Taxation (Customs and Excise Duties) Grant ...	10,650	10,650
2. Proceeds of fines and forfeitures incurred in respect of fishery offences	1,000	3,061
3. Lettings of sporting rights (Subhead F.3)	750	535
4. Repayment of advances made to the former Sea Fisheries Association	11,000	11,000
5. Receipts under the Fisheries (Tidal Waters) Acts, 1934 and 1939	300	314
6. Receipts from licences, etc., under the Whale Fisheries Act, 1937 (No. 4 of 1937)	5	—
7. Receipts from salmon export licences	100	86
8. Repayment of advances made to the Salmon Conservancy Fund (Subhead F.9)	5	—
9. Recoupment from American Grant Counterpart Special Account in respect of technical assistance (Subhead H) ...	3,240	671
10. Miscellaneous receipts	3,185	3,277
	<u>£30,235</u>	<u>£29,594</u>

2. Proceeds were greater than anticipated.

3., 5., 7. and 10. Estimated as closely as possible.

9. The decrease in receipts was due to the postponing of some projects and the impracticability of recouping expenditure incurred late in the financial year.

NOTES

The Account of the Vote for Lands includes expenditure of £2,110 in respect of staff temporarily lent, without repayment, to the Fisheries Division.

In addition to the expenditure shown in this Account further expenditure was incurred from the Salmon Conservancy Fund. Details of the receipts and payments are shown in the Account appended.

T. O'BRIEN,

Accounting Officer.

31 Bealtaine, 1960

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.

LIAM Ó CADHLA,

Comptroller and Auditor General.

SALMON CONSERVANCY FUND

(FISHERIES (AMENDMENT) ACT, 1958 and FISHERIES (CONSOLIDATION) ACT, 1959)

See also Report of Comptroller and Auditor General

ACCOUNT OF RECEIPTS AND PAYMENTS IN RESPECT OF THE SALMON CONSERVANCY FUND DURING THE YEAR
ENDED 31ST MARCH, 1960

RECEIPTS		PAYMENTS	
	£		£
Balance on 1st April, 1959	...	Payments to Boards of Conservators	...
Levy on salmon exports	...	Contributions towards cost of improvement of salmon rivers	...
Excess duty on salmon rod licences	...	Contributions towards Cong hatchery project	...
Receipts to Fund from Subhead F.9 of the Vote for Fisheries	12,000	Cost of administration	...
		Balance at 31st March, 1960	...
	<u>£27,351</u>		<u>£27,351</u>

31 Bealtaine, 1960.

T. O'BRIEN,

Accounting Officer.

I have examined the above Account. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

LIAM Ó CADHLA,

Comptroller and Auditor General.

ROINN NA GAELTACHTA

Féach freisin Tuarascáil an Ard-Reachtair Cuntas agus Ciste

CUNTAS ar an suim a caitheadh, sa bhliain dar chríoch an 31 Márta, 1960, i gcomparáid leis an suim a deonadh, le haghaidh Tuarastail agus Costas Roinn na Gaeltachta, maille le Deontais le haghaidh Tithe agus Ildeontais-i-gCabhair.

Seirbhís	Deontas	Caiteachas	Caiteachas i gcomparáid le Deontas	
			Níos lú ná mar a Deonadh	Níos mó ná mar a Deonadh
A.—Tuarastail, Páigh agus Liúntais	£ 60,790	£ 62,306	£ —	£ 1,516
B.—Costais Taistil	8,500	6,300	2,200	—
C.—Costais Teagmhasacha	800	695	105	—
D.—Bord Ghaeltarra Éireann (Deontas-i-gCabhair) ...	110,000	85,000	25,000	—
E.—Torthaí Mara	30,500	15,130	15,370	—
F.—Tithe Gaeltachta	90,655	84,921	5,734	—
G.—Scéimeanna Feabhsúcháin sa Ghaeltacht	170,000	88,908	81,092	—
H.—Seirbhísí Cultúrtha	1,000	873	127	—
I.—Seirbhísí Ilghnéitheacha				
Meastachán Bunaidh £150				
Meastachán Forlíontach 350				
	500	467	33	—
L.—Deontais do Thuismitheoirí nó Caomhnóirí Leanaí áirithe sa Ghaeltacht nó sa Bhreach-Ghaeltacht ...	51,500	48,870	2,630	—
M.—Deontais do Choláistí Gaeilge sa Ghaeltacht	10	—	10	—
N.—Taispeántais Drámaíochta Gaeilge (Deontais-i-gCabhair)	3,200	3,128	72	—
O.—Scoláireachtaí Saoire agus Scoile sa Ghaeltacht (Deontas-i-gCabhair)				
Meastachán Bunaidh £3,750				
Meastachán Forlíontach 935				
	4,685	4,685	—	—
P.—Cúnamh Teicniúil	11,000	5,202	5,798	—
Baintear de—	543,140	406,485	138,171	1,516
Sábhála measta ar Fhómhírchinn eile (<i>Féach</i> an Meastachán Forlíontach)	21,590	—	21,590	—
MÓR-IOMLÁN				
Meastachán Bunaidh £541,855				
Lúide Meastachán Forlíontach 20,305				
	£ 521,550	406,485	116,581	1,516
Baintear de—				
R.—Leithreasa-i-gCabhair		Mar a fuarthas	Farasbarr ag an Meastachán Iomlán ar an gCaiteachas £115,065	
Meastachán Bunaidh £60,155	Measta —	—		
Lúide Meastachán Forlíontach 20,315				
	39,840	41,097	Farasbarr de Leithreasa-i-gCabhair a fuarthas £1,257	
GLAN-IOMLÁN			Farasbarr Iomlán atá le tabhairt suas £116,322	
Meastachán Bunaidh £481,700				
Meastachán Forlíontach 10				
	£ 481,710	365,388		

Fáltais Bhreise is iníoctha leis an Stát-Chiste

	£
Airgead a fuarthas ar tailte a dhíol—coiréal eibhir, Sean Talamh, Gaillimh	317
Ioncam glan a fuarthas as na tailte sin	198
Airgead a fuarthas ar bád tarchuir—"Dún an Óir"—a dhíol	290
Fáltais ilghnéitheacha a bhain leis an mbád tarchuir sin	28
	<u>£833</u>

MÍNITHE AR NA FÁTHANNA FÉ NDEAR NA NDIFRÍOCHTAÍ IDIR CAITEACHAS AGUS SOLÁTHAR

- A.—Tá san áireamh sa chaiteachas iomlán de £2,881 a hiocadh gan aisghnóthú le hoifigigh (9) a bhí ar iasacht ag Ranna eile ar feadh tréimhsí i rith na bliana. Fuarthas iocaíocht de £880 mar chreideas don bhfo-mhírcheann seo ó Vóta 70.
- B.—Bhí tri phost do Stiúirthóirí Cúnta nárbh fhéidir a líonadh sa bhliain. Ina theannta sin do haistríodh an fhoireann (triúr) a bhí ag riaradh obair bhailiúcháin na dtorthaí mara chuig seirbhís Arramara, Teoranta, le feidhm ó 1 Deireadh Fómhair, 1959. Bhí dualgais taistil ag gabháil leis na postanna sin uilig.
- C.—Sábháil ar chostais na noifigeach a dtáinig an tsábháil faoi Fho-mhírcheann B dá mbarr.
- D.—Íoctar an deontas de réir mar a bhíonn ag teastáil ó Ghaeltarra Éireann. Mar a tharla ní raibh ach an £85,000 ag teastáil sa bhliain 1959-60.
- E.—Sábháil de bharr obair bhailiúcháin na dtorthaí mara d'aistriú chuig an gnólacht, Arramara, Teoranta, le feidhm ó 1 Deireadh Fómhair, 1959.
- F.—Íoctar an deontas de réir mar a deintear an obair thógála nó fheabhsaithe. Siad na deontaithe féin a dheineann an obair seo agus sa chéad leath den bhliain ní dhearnadh oiread dul chun cinn agus a measadh a deánfaí. Ritheadh Acht nua—Acht na dTithe (Gaelacht) (Leasú) 1959—ar 22 Iúil, 1959, agus meastar gur choimeád roinnt deontaithe siar an obair a bhí ar láimh acu chun buntáistí an Achta nua d'fháil. Tháinig méadú de 74.7 fén gcéad ar íoc an ndéontas sa dara leath den bhliain i gcomparáid leis an gcéad leath.
- G.—Le Scéim na dTithe Gloine, Oibreacha Mara agus Hallaí Siamsa a bhain an chuid ba mhó den tsábháil. I gcás na dTithe Gloine caitheadh níos mó ama leis an obair réamh-ullmhúcháin ná mar a measadh a caithfí agus dá dheasca sin níorbh fhéidir an Scéim a chríochnú roimh dheireadh na bliana. I gcás na nOibreacha Mara níorbh fhéidir an oiread tograí a thabhairt chun críche agus a rabhtas ag súil leo ar dtuais, agus i gcás na Hallaí Siamsa ní fuarthas an oiread iarratas agus a raibh coinne leo.
- H.—Ní fuarthas an oiread iarratas inghlactha agus a rabhtas ag súil leo.
- I.—Bhí soláthairtí comharthacha de £25 in iomlán faoin bhfo-mhírcheann seo nár caitheadh aon chuid díobh.
- L.—Níor thuill an oiread páistí an deontas agus a raibh soláthar ann dóibh.
- P.—Níor úsáideadh soláthar de £5,750 a deineadh le haghaidh cúrsaí oiliúna do theicneoirí agus tosaitheoirí ins na tionscail tuaithe.

LEITHREASA-I-GCABHAIR

			Fo-mhíreheann Díolaíochta a bhaineann	Measta	Mar a fuarthas
				£	£
1. An fáltas ó thorthaí mara a dhíol					
<i>Meastachán Bunaidh</i> ...	£33,900				
<i>Láide Meastachán Forlíontach</i>	14,732				
		E		19,168	19,172
2. An fáltas ó chiosanna ...		F		189	200
3. Aisíocanna iasachtaí tionsclaíochta, etc.					
<i>Meastachán Bunaidh</i> ...	£44				
<i>Láide Meastachán Forlíontach</i>	22	I		22	22
4. Fáлтаí ilghnéitheacha maille le fáлтаí ó shean- stórtha a dhíol					
<i>Meastachán Bunaidh</i> ...	£22				
<i>Meastachán Forlíontach</i> ...	237				
				259	256
5. Aisghnóthú tuarastal agus costas oifigeach ar iasacht ag Ghaeltarra Éireann ...		A & C		15,000	16,245
6. Aisghnóthú ó Chuntas Speisialta Contra- pháirteach an Deontais Mheiriceánaigh alos Cúnamh Theicniúil					
<i>Meastachán Bunaidh</i> ...	£11,000				
<i>Láide Meastachán Forlíontach</i>	5,798	P		5,202	5,202
IOMLÁN					
<i>Meastachán Bunaidh</i> ...	£60,155				
<i>Láide Meastachán Forlíontach</i>	20,315				
				£39,840	£41,097

2. Cíosanna tithe cónaithe oidí scoile sa Ghaeltacht atá i gceist anseo. Do hardaíodh an chíos in dhá chás mar a ndeineadh obair fheabhsúcháin ar na tithe sin sa bhliain agus i gcás eile do híocadh an chíos roimh ré.

5. Níor éirigh le Ghaeltarra Éireann an fhoireann Státseirbhíseach uilig a bhí ar iasacht ag an mBord a scaoileadh chomh tapaigh agus a raibh súil leis sin. Bhí ar an mBord dá réir níos mó ná mar a measadh d'aisíoc as iasacht na foirne sin.

TUARASTAIL BHEIRSE (thar £50)

Fuair Príomhoifigeach íocaíocht de £200 mar chomhstíúirthóir bainistí d'Arramara, Teoranta.

Fuair Ardoifigeach Feidhmiúcháin íocaíocht de £150 mar rúnaí d'Arramara, Teoranta.

SEÁN Ó BRAONÁIN,
Oifigeach Cuntasaíochta.

28 Aibreán, 1960.

Do scrídaíodh an Cuntas san thuas de réir forálacha an Exchequer and Audit Departments Act, 1921. Fuaireas an t-eolas agus na mínithe go léir d'iarras agus deimhním, de thoradh an iniúchta atá déanta agam, gurb é mo thuairim gur Cuntas cruinn an Cuntas san thuas.

LIAM Ó CADHLA,

Ard-Reachtaire Cuntas agus Ciste.

AGRICULTURE

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Agriculture, including certain Services administered by that Office, and for payment of certain Subsidies and sundry Grants-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	554,728	546,843	7,885	—
B.—Travelling Expenses <i>Original</i> ... £33,000 <i>Supplementary</i> 6,500	39,500	38,750	750	—
C.—Incidental Expenses ...	735	728	7	—
D.—Telegrams, Telephones and Postage	8,000	9,015	—	1,015
RESEARCH WORK				
E.1.—Seed Testing, Propagation and Certification, etc. ...	87,473	82,588	4,885	—
E.2.—Peatland Experimental Station, Glenamoy, Co. Mayo	47,785	10,430	37,355	—
E.3.—Veterinary Research ...	99,682	88,596	11,086	—
E.4.—Subscriptions, etc., to International and other Research Organisations	17,203	16,120	1,083	—
E.5.—Research Grants to University College, Dublin ...	3,850	3,837	13	—
E.6.—Miscellaneous Investigations, Inquiries and Reports ...	14,160	2,923	11,237	—
E.7.—Live Stock Progeny Testing	25,352	15,550	9,802	—
AGRICULTURAL EDUCATION AND DEVELOPMENT				
F.1.—Agricultural Schools and Farms	306,309	246,348	59,961	—
F.2.—Grants to Private Agricultural Schools, etc. ...	98,651	79,947	18,704	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
F.3.—Veterinary College ...	82,527	60,278	22,249	—
F.4.—Scholarships in Agriculture, etc.	2,970	2,839	131	—
F.5.—University College, Dublin : Faculty of General Agriculture... ..	24,984	24,984	—	—
F.6.—University College, Cork : Faculty of Dairy Science ...	13,000	13,000	—	—
F.7.—Additional Grants to University Colleges <i>Original</i> £49,190 <i>Supplementary</i> 34,110	83,300	82,800	500	—
F.8.—Educational Tours for Instructors in Agriculture, etc.	10	—	10	—
F.9.—Rural Groups Advisory Service	3,800	1,908	1,892	—
G.1.—Improvement of Milk Production	54,164	49,189	4,975	—
G.2.—Improvement of Live Stock	30,205	16,307	13,898	—
G.3.—Improvement of Poultry and Egg Production ...	51,800	52,193	—	393
G.4.—Temporary Scheme for the Growing of Horticultural Crops in the Athlone area ...	872	912	—	40
H.—Grants to County Committees of Agriculture ...	290,500	282,953	7,547	—
I.—Special Agricultural, etc. Schemes	216,087	204,715	11,372	—
J.—National Stud	55	54	1	—
K.1.—Agricultural Societies and Shows, including Miscellaneous Grants-in-Aid ...	4,454	4,073	381	—
K.2.—Contribution to Irish Agricultural Organisation Society (Grant-in-Aid) ...	11,000	11,000	—	—
K.3.—Contribution to Irish Countrywomen's Association (Grant-in-Aid)	2,600	2,600	—	—
K.4.—Grants to certain Rural Organisations	5,680	4,728	952	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
K.5.—An Foras Talúntais <i>Original</i> ... £50,000 <i>Supplementary</i> 95,690	145,690	145,665	25	—
L.—Botanic Gardens, Glasnevin ...	31,339	31,707	—	368
M.1.—Miscellaneous Work ...	25,135	22,763	2,372	—
M.2.—Fees for Reports on Agricultural Conditions ...	9,120	3,353	5,767	—
M.3.—Payments to the Agricultural Credit Corporation, Limited, in respect of Loans ...	2,594	437	2,157	—
M.4.—Improvement of the Creamery Industry ...	5	—	5	—
M.5.—Agricultural Production Council ...	10	—	10	—
M.6.—Farm Buildings Scheme and Water Supplies ...	758,671	795,406	—	36,735
M.7.—Land Project <i>Original</i> £2,171,610 <i>Supplementary</i> 200,000	2,371,610	2,372,981	—	1,371
M.8.—Lime and Fertilisers Subsidies ...	2,415,000	2,333,417	81,583	—
M.9.—Prevention of Contagious Abortion and other Diseases in Cattle ...	5,400	4,600	800	—
M.10.—Artificial Insemination of Live Stock ...	7,785	7,361	424	—
M.11.—Bovine Tuberculosis Eradication Scheme <i>Original</i> £3,500,000 <i>Supplementary</i> 5,284,000	8,784,000	8,875,966	—	91,966
M.12.—Grants for Pasteurisation of Separated Milk, etc. ...	200,000	29,159	170,841	—
M.13.—Payments to Pigs and Bacon Commission ...	550,000	300,000	250,000	—
M.14.—Losses on Disposal of Wheat and Payments to Wheat Growers, etc. ...	470,000	371,565	98,435	—
ADMINISTRATION OF ACTS AND STATUTORY ORDERS				
N.1.—Diseases of Animals Acts, 1894 to 1957 ...	27,821	24,529	3,292	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
N.2.—Bovine Tuberculosis Order, 1926, etc. Original ... £20,000 Supplementary 17,000	37,000	37,698	—	698
N.3.—Horse Breeding Act, 1934	30	245	—	215
N.4.—Live Stock Breeding Act, 1925	4,290	4,397	—	107
O.1.—Agricultural Produce (Eggs) Acts, 1939 and 1955, etc. ...	34,610	30,550	4,060	—
O.2.—Dairy Produce Acts, 1924 to 1947, and Dairy Produce (Price Stabilisation) Acts, 1935 to 1956, etc. ...	32,910	31,620	1,290	—
O.3.—Agricultural Produce (Potatoes) Act, 1931, Flax Act, 1936, and Destructive Insects and Pests (Consolidation) Act, 1958, etc. ...	50,256	45,742	4,514	—
O.4.—Agricultural Produce (Fresh Meat) Acts, 1930 to 1938, Agricultural Produce (Meat) (Miscellaneous Provisions) Act, 1954, Pigs and Bacon Acts, 1935 to 1956, Slaughter of Cattle and Sheep Acts, 1934 to 1936 and Diseases of Animals (Bovine Tuberculosis) Act, 1957 ...	131,838	128,869	2,969	—
O.5.—Agricultural Produce (Cereals) Acts, 1933 to 1958, and Wheat Order, 1958, etc.	12,338	12,903	—	565
O.6.—Grain Storage (Loans) Act, 1951	5	—	5	—
O.7.—Acquisition of Land (Allotments) (Amendment) Act, 1934	18,925	15,265	3,660	—
O.8.—Agricultural Wages, etc., Acts, 1936 to 1952 ...	13,352	12,859	493	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
O.9.—Sundry Statutes... ..	445	570	—	125
P.—Subsidies on Dairy Produce ...	1,000,000	55,606	944,394	—
Q.—Technical Assistance ...	45,000	29,355	15,645	—
S.—Losses				
<i>Original</i> Nil				
<i>Supplementary</i> £469,549	469,549	469,549	—	—
	19,836,164	18,150,345	1,819,417	133,598
<i>Deduct—</i>				
Anticipated Savings on various Subheads (<i>See Supplementary Estimate</i>)	1,525,849	—	1,525,849	—
GROSS TOTAL				
<i>Original</i> £13,729,315				
<i>Supplementary</i> 4,581,000	£18,310,315	18,150,345	293,568	133,598
			Surplus of Gross Estimate over Expenditure £159,970	
<i>Deduct—</i>	Estimated	Realised		
R.—Appropriations in Aid				
<i>Original</i> £2,384,355				
<i>Supplementary</i> 2,447,500	4,831,855	4,795,066		Deficiency of Appropriations in Aid realised £36,789
NET TOTAL				
<i>Original</i> £11,344,960				
<i>Supplementary</i> 2,133,500	£13,478,460	13,355,279		Net Surplus to be surrendered £123,181

Extra Receipts payable to Exchequer

	Estimated	Realised
	£	£
Interest on Exchequer advances for the purchase, etc., of creameries	35,000	35,076
Fees for licences granted under the Agricultural and Fishery Products (Regulation of Export) Act, 1947 (Export of Poultry and Rabbits) Order, 1950 ...	50	54
Receipts under the Land Project	25,000	43,153
	£60,050	£78,283

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

D.—Excess was in respect of telephones and postage, arising mainly from expansion of the bovine tuberculosis eradication scheme.

E.1.—It was not found necessary to employ the additional temporary assistance for which £3,742 was provided and expenditure on the purchase of seed wheat under the seed wheat certification scheme was less than expected. There were also small savings on travelling and on the purchase of equipment for the Seed Testing Station. The saving on the subhead was modified by additional expenditure on the purchase of live stock for Backweston Farm.

E.2.—This property was handed over to An Foras Talúntais on 21st May, 1959.

The expenditure includes an *ex-gratia* payment of £18 to a bank in respect of the cost of printing specially designed cheques which were no longer usable after the station was taken over by An Foras Talúntais (F.7/4/55).

E.3.—There were savings on salaries due to staff vacancies and lower expenditure on laboratory equipment, live stock and tuberculin. This was partly offset by additional expenditure on the adaptation of buildings at Abbotstown for which only a token provision was made.

The expenditure includes an *ex-gratia* payment of £32 to a contractor in respect of the increased cost of insurance premiums following the introduction of the Workmen's Compensation (Amendment) Act, 1955 (S.90/24/50).

E.4.—The saving consisted of a number of small sums on the provisions made for the various international organisations and was due mainly to the cost of attendance at meetings of these bodies not amounting to as much as expected.

E.6.—Research work at Derrybrennan and Clonsast bogs and on impeded soils was taken over by An Foras Talúntais early in the year. It was not found possible to proceed with a number of trials during the year and in others the full programme could not be completed.

E.7.—Of 36 recorders to be employed at artificial insemination stations in connection with cattle progeny testing, only 24 were employed by the end of the year and some of these for part of the year only. There was also a saving on the provision for pig progeny testing due to a shortage of suitable litter groups and lower cost of bonhams.

F.1.—Saving mainly due to the handing over to An Foras Talúntais of the Department's properties at Grange and Johnstown Castle on 1st April, 1959, and 18th January, 1960, respectively.

The expenditure includes £61 compensation and legal costs arising out of a claim in respect of a private motor car damaged in a collision with an official vehicle located at Athenry Agricultural Station (S.48/1/58).

F.2.—Capital grants totalling £18,723 were not earned before the close of the year. Variations on other items of the subhead reduced the saving to £18,704.

F.3.—There were savings on salaries due to teaching staff vacancies and lower expenditure on laboratory and surgery equipment and supplies. The saving was modified by additional expenditure on travelling expenses, pharmacy, clinique and miscellaneous expenses.

F.9.—Expenditure was lower than estimated because of the resignation of four Parish Agents during the year and the absence of another in the U.S.A. at a course in agricultural economics and farm management. Demonstrations also proved less costly than expected.

G.1.—There were savings due to a decrease in the number of cow testing associations. There were also savings due to a decrease in the number of suitable dairy bulls available for purchase and in the number of bulls qualifying under the non-pedigree dairy bull bonus scheme.

G.2.—The foot and mouth disease position in England prevented the importation of a number of stock bulls before the close of the year. In addition stock bulls and pigs of suitable type and quality were not available to the extent required. The saving was modified by additional expenditure on the purchase of stock rams due to high prices, by the purchase of an additional thoroughbred stallion and by extra nominations of Irish Draught mares due to an increase in the numbers of animals presented for inspection at mare shows.

I.—The principal savings were £9,525 on the seed distribution scheme as seed was obtained at lower prices than estimated and a number of claims from contractors did not come in course of payment until after the close of the year; £5,683 on salaries and travelling due to vacancies in the staff of Agricultural Officers; and £1,905 on purchase of rams the average cost of which was less than anticipated. Additional expenditure of £5,644 was incurred on the purchase of extra bulls required to meet the demand for location of bulls on special terms in the congested districts and £612 on the Gaeltacht glasshouse scheme mainly due to the renewal of equipment at the Gortahork and Inverin stations. Minor variations on other items of the subhead left the net saving £11,372.

The expenditure includes *ex-gratia* payments of £182 and £10 to two contractors in part compensation for unforeseeable losses incurred in supplying seed potatoes at the contract price and an *ex-gratia* payment of £60 to another contractor for rehandling of seed potatoes and for replacement of a quantity of 3 tons 1 cwt. found to be unsuitable for use under the scheme due to unavoidable delay in taking delivery from the contractor (S.9/2/55).

K.1.—Due to variations from year to year in the layout, etc., of the exhibits that make up the Department's educational exhibit it is difficult to estimate closely the probable cost in any year and there was a saving of £423 on the exhibit this year. Minor variations on other items reduced the saving to £381.

K.4.—When the estimate was framed it was expected that one of the bodies concerned would complete its programme by 31st March, 1959, and the other two by the end of March, 1960. It was not found possible to adhere to these timetables and the result was that there was an excess of £335 in the first case and savings totalling £1,287 in the other two. The net saving was £952.

M.1.—Salaries cost £1,168 less than estimated due to vacant posts of trade officers in Britain. Other savings include £866 on advertising and publicity mainly due to accounts not being received in time for payment before the close of the year, £190 on casual labour at cold stores, ports and railway stations, and £96 on other work of a miscellaneous nature for which it is difficult to make a close estimate.

M.2.—It was not found possible to commence the farm management survey as early as expected when the estimate was being prepared, and there were vacancies in the staff of reporters who furnish reports on agricultural conditions and crop yields.

M.3.—The Dungarvan Co-operative Fruit Growers' Society, Ltd., found it possible to pay from its own funds the instalment of interest provided for in the estimate.

The expenditure includes sums amounting to £27 recouped to the Agricultural Credit Corporation in respect of unpaid amounts due to the Corporation in connection with loans for the purchase of agricultural implements, heifers, fertilisers and ground limestone and bulls. The sums in question proved irrecoverable and were written off (S.90/36/41, S.91/1/40, S.90/5/54 and S.90/32/14).

M.9.—Demands for vaccines for the treatment of cattle against contagious abortion and other diseases did not reach expectations.

M.10.—The saving was mainly on the purchase of laboratory equipment and supplies which were not required due to staff vacancies.

M.12.—A number of grants for which provision was made did not mature for payment before the end of the year.

M.13.—The amount required in connection with the scheme of support prices for exports of Grade A bacon was reduced due to a decrease in the quantity of Grade A bacon available for export.

M.14.—Payments to An Bord Gráin were £150,000 less than estimated. This arose from the fact (1) that losses arising out of the disposal of the 1958 wheat crop were less than anticipated due to higher prices realised by the sale of the wheat and the lower cost of the imported replacement wheat and (2) that the transactions of An Bord Gráin in regard to the 1958 wheat crop were not completed in 1959/60 as was expected. Additional expenditure was incurred on *ex-gratia* payments to growers which were based on the moisture content of the wheat sold to authorised purchasers. More growers than expected qualified for the maximum rate of payment.

N.1.—There were savings of £2,031 on salaries due to vacancies in the staff of Ship Inspectors, £2,000 provided for compensation for animals slaughtered on account of trichomoniasis and vibriosis which was not utilised and minor savings of £176 on other items of the subhead. Additional expenditure of £590 on compensation for animals slaughtered on account of John's disease, £231 on compensation for swine fever due to the payment of outstanding claims arising out of the outbreaks of swine fever between August, 1956, and May, 1958, and £93 on uniforms and overalls which were required to a greater extent than anticipated, reduced the saving to £3,292.

N.3.—Fee-paid veterinary surgeons had to be employed to carry out inspections under the Horse Breeding Act, 1934, due to a shortage of departmental veterinary staff.

O.1.—Savings were due to a decrease in the quantity of eggs exported and to vacancies in the staff of Agricultural Officers.

O.3.—It was not found necessary to employ additional staff to the extent provided for and there were vacancies in the staff of Agricultural Officers. The saving was modified by additional expenditure on travelling due to increases in the number of growers and in the acreage of potatoes grown.

O.7.—There was a decrease in the number of allotments and the cost of seed potatoes was lower than expected. No seasonal staff were employed and there were also savings on travelling and incidental expenses.

The expenditure includes £24 paid to a local authority in recoupment of the loss sustained in respect of the early purchase of 1½ tons of seed potatoes subsequently found to be surplus to requirements and which had to be disposed of as ware potatoes (S.90/86/34).

O.9.—The purchase of equipment for the purposes of the Fertilisers and Feeding Stuffs Act caused an excess of £274 on the provision made. Expenditure on fees to local authorities for the testing of milk under the Milk and Dairies Act was lower than expected and it was not found necessary to purchase sampling equipment for work under the Agricultural Seeds Act. The remaining items of the subhead consist of a number of token provisions out of which there was no expenditure. The net excess was £125.

P.—As a result of the unusually dry Summer in 1959 there was very little butter for export. Most of the expenditure under this subhead was in respect of the balance of the losses incurred in the export of butter in the previous year.

Q.—Due mainly to difficulties in releasing staff for training abroad the development of the Grant Counterpart Technical Assistance Programme was slower than anticipated.

APPROPRIATIONS IN AID

	Corres- ponding Debit Subhead	Estimated	Realised
		£	£
1. Receipts from seed testing fees, certification fees, sale of pure line seed, live stock, farm produce, etc.	E.1		
<i>Original</i>			
<i>Less Supplementary</i>			
		33,370	31,982
2. Receipts from sale of live stock, turf, etc.: Peatland Experimental Station, Glenamoy, Co. Mayo	E.2		
<i>Original</i>			
<i>Less Supplementary</i>			
		30	28
3. Receipts from sale of vaccines, live stock, farm produce, etc.: Veterinary Research Laboratory and Farm at Abbotstown ...	E.3.	23,420	20,571
4. Receipts from sale of bacon pigs at Pig Progeny Testing Station	E.7	7,000	7,347
5. Receipts from students' fees, sale of live stock and farm produce, rents, etc. ...	F.1		
University College, Dublin, Faculty of General Agriculture and Experi- mental Farms		746	746
Athenry Agricultural Station		16,750	18,890
Ballyhaise Agricultural Station		16,100	20,725
Clonakilty Agricultural Station		11,030	12,804
Johnstown Castle Agricultural College <i>Original</i>			
<i>Less Supplementary</i>			
		12,994	14,100
Munster Institute		10,265	11,505
Grange Farm, Dunsany <i>Original</i>			
<i>Less Supplementary</i>			
		870	872
6. Receipts from students' and other fees: Veterinary College	F.3		
<i>Original</i>			
<i>Less Supplementary</i>			
		7,900	7,419
7. Receipts from sale of dairy bulls at reduced prices, fees for leasing of such bulls and registration fees	G.1	8,100	11,169
8. Receipts from sale of colts, sale and leasing of bulls, etc.	G.2	8,740	9,450
9. Receipts from fees in respect of poultry hatchery licences, blood-testing fees, and from sale of white turkeys, poultry, eggs, etc....	G.3 & O.9	7,750	8,684

				Corres- ponding Debit Subhead	Estimated	Realised
					£	£
10. Repayment of advances by Comhlucht Siúicere Éireann, Teoranta						
<i>Original</i> ...	...	£5				
<i>Supplementary</i> ...	...	1,470			1,475	1,475
10a. Receipt in respect of amount provided under Subhead S	...	...	S.			
<i>Original</i> ...	...	Nil				
<i>Supplementary</i> ...	...	£469,549			469,549	469,549
11. Receipts from sale of seeds, manure, live stock, etc. ...	...	...	I.		11,590	12,233
12. Receipts from sale of fencing materials, including fencing loans ...	...	...	I.		100	13
13. Refund of portion of the cost of certain schemes in North-West Cavan ...	...	...	I.		330	669
14. Receipts in connection with scheme to encourage the commercial production of glasshouse crops in Gaeltacht areas ...	...	...	I.		10,340	8,848
15. Receipts in respect of seed supplied to smallholders at reduced prices ...	...	...	I.		48,750	38,165
16. Rent of lands and premises occupied by Comhlucht Groighe Náisiúnta na hÉireann, Teoranta						
<i>Original</i> ...	...	£1,400				
<i>Supplementary</i> ...	...	1,400			2,800	2,800
17. Receipts from sale of agricultural products at exhibitions and fairs and charges to exhibitors for space, etc., at Irish Exhibit Stands ...	...	...	M.1		5	—
18. Sums recoverable in respect of the salaries, etc., of officers seconded to the Dairy Disposal Co., Ltd., the Pigs and Bacon Commission, An Foras Talúntais, Bord na gCon, An Bord Gráin, the North-Western Cattle Breeding Society, Ltd., the Com- mittee on the Marketing of Agricultural Produce, the Cork County Committee of Agriculture, etc. ...	...	...	A., M.1., M.7., M.10 & O.4		18,490	25,601
19. Repayments of agricultural loans (excluding fencing loans) ...	...	...			50	67
20. Repayment by the Co-operative Fruit Growers' Society, Ltd., Dungarvan, in respect of the principal portion of loan instalments paid to the Agricultural Credit Corporation, Ltd., on behalf of the Society ...	...	...	M.3.		992	992

	Corres- ponding Debit Subhead	Estimated	Realised
		£	£
21. Recoupment from American Grant Counter- part Special Account in respect of grants to certain rural organisations, pasteurisa- tion of separated milk and technical assistance	K.4, M.12 & Q.		
Original			
Less Supplementary			
		93,680	63,242
22. Receipts from sale of vaccines for treatment of cattle against contagious abortion, etc.	M.9	3,125	2,441
23. Receipts from sales of semen, etc. ...	M.10		
Original			
Supplementary			
		20,081	20,709
24. Receipts from sale of cattle slaughtered under the Bovine Tuberculosis Eradica- tion Scheme	M.11		
Original			
Supplementary			
		3,810,000	3,791,974
25. Horse Breeding Act, 1934: Receipts from licences, etc.	N.3	550	587
26. Live Stock Breeding Act, 1925: Receipts from licences, etc.	N.4	3,500	4,763
27. Agricultural Produce (Eggs) Acts: Receipts from fees, etc.	O.1	7,680	6,161
28. Dairy Produce Acts and Dairy Produce (Price Stabilisation) Acts: Fees on pro- duction of butter and fees in respect of butter exported, etc.	O.2	8,650	6,582
29. Receipts from fees for inspection of potatoes, etc....	O.3	2,800	3,046
30. Agricultural Produce (Fresh Meat) Acts, Pigs and Bacon Acts and Slaughter of Cattle and Sheep Acts; Agricultural and Fishery Products (Regulation of Export) Act, 1947 (No. 18 of 1947)	O.4		
(a) Receipts from licences, inspection fees, etc.			
(1) Fresh Meat Acts		16,000	20,261
(2) Pigs and Bacon Acts			
Original			
Less Supplementary			
		24,490	25,580
(3) Slaughter of Cattle and Sheep Acts			
Original			
Less Supplementary			
		4,800	5,619
(b) Fees for inspecting open-pack meats		1,750	1,042
(c) Fees for inspecting canned hams ...		100	518

	Corres- ponding Debit Subhead	Estimated	Realised
		£	£
31. Agricultural Produce (Cereals) Acts and Wheat Order, 1958, etc.: Receipts from grain dealers' licences	0.5	1,100	1,083
32. Repayment of advances made under the Grain Storage (Loans) Act, 1951	0.6		
<i>Original</i> £54,000			
<i>Less Supplementary</i> 5,930		48,070	48,674
33. Fees for licences under the Milk and Dairies Act... ..	0.9	290	307
34. Local Taxation (Customs and Excise Duties) Grant		40,650	40,650
35. Receipts from Church Temporalities Fund ...		10,000	10,000
36. Estate Duty Grant		4,000	4,000
37. Miscellaneous			
<i>Original</i> £3,003			
<i>Less Supplementary</i> 2,000		1,003	1,123
TOTAL			
<i>Original</i> £2,384,355			
<i>Supplementary</i> 2,447,500		£4,831,855	£4,795,066

3. Receipts from sales of vaccine and from tuberculin supplied for private testing were smaller than expected. The deficiency was partly offset by increased receipts from sales of farm produce and live stock.

5. The increased receipts were mainly from the sale of live stock at Athenry Agricultural Station, from sales of poultry and eggs at Ballyhaise Agricultural Station and the Munster Institute and from the sale of farm produce at Clonakilty Agricultural Station. Receipts in respect of Johnstown Castle Agricultural College did not decline to the extent anticipated when the supplementary estimate was being framed.

6. When the supplementary estimate was prepared, the extent of the decline in students' and other fees could not be fully gauged.

7. Due to closing of the Artificial Insemination Station at Grange Farm on the taking over of the service by the Dublin District Milk Board additional dairy bulls were leased. Disposals of dairy bulls also increased for various reasons and the prices realised were better than expected. Receipts from registration fees under the scheme for the registration of pure-bred dairy cattle were also a little better than expected.

8. More stock bulls and rams but fewer stock pigs than expected were available for leasing or resale. An additional stallion was placed on lease during the year and the prices realised for Irish Draught colts were higher than expected.

9. Expansion of the flocks of white turkeys became necessary and more young male birds were sold. £312 was realised by the sale of old motor vans.

11. More bulls than expected had to be disposed of as reactors under the Bovine Tuberculosis Eradication Scheme during the year and the collection of the outstanding instalments accounted for the additional receipts.

12. There was very little demand for fencing materials.

13. The surplus receipts accrued mainly from the location of additional bulls.

14. Growers' repayments did not reach expectations as the average sale price of tomatoes was lower than estimated. A glasshouse unit in South Mayo in respect of which receipts were expected did not come into operation during the year.

15. The cost of seed purchased for distribution in the spring of 1960 was lower than estimated and there was a corresponding reduction in receipts from the sale of seed to smallholders.

18. The increased receipts were mainly due to the secondment of staff during the year to An Foras Talúntais.

21. Receipts under this heading vary with the expenditure under Subheads K.4, M.12 and Q. The expenditure under these subheads declined more than was expected when the supplementary estimate was being framed.

22. The demand for vaccine for the treatment of cattle against contagious abortion fell short of expectations.

26. Additional receipts were due to an unexpected increase in the number of applications for bull licences. Special inspection fees and appeal fees also exceeded normal expectations.

27. The deficiency in receipts was due to decreases in the quantities of eggs handled by wholesalers, in the numbers of registered wholesalers and dealers, and in the quantities of eggs forfeited for contravention of the Act.

28. Production of creamery butter was lower than estimated and receipts from production fees decreased in consequence.

29. An increase in the quantity of potatoes presented for inspection resulted in additional receipts from inspection fees.

30. (a) Trade conditions resulted in the number of animals presented for examination under the Fresh Meat Acts being greater than expected.

(2) and (3) When the supplementary estimate was being prepared the decline in receipts could not be accurately gauged.

(b) Trade conditions resulted in a decline in exports of open-pack meats.

(c) Trade conditions resulted in increased exports of canned hams.

33. More applications than expected for licences under the Milk and Dairies Act were received during the year.

EXTRA REMUNERATION (exceeding £50)

Four officers received allowances of £257, £119, £100 and £68, respectively, from the funds of the Dairy Disposal Company, Limited, for services rendered to the company as directors, secretary, etc. One of these officers also received £250 from the Butter Marketing Committee for acting as chairman of the Committee during part of the year.

An Assistant Secretary received an allowance of £250 during the year for acting as a director of Córas Tráchtála, Teoranta, and as a member of its successor Board, Córas Tráchtála.

A Deputy Director of Veterinary Services and an Agricultural Inspector received allowances of £285 and £105, respectively, from the Pigs and Bacon Commission for acting as chairman and ordinary member of the Commission during the year. A Principal Officer received an allowance of £53 from the Commission for acting as an ordinary member for part of the year.

A Senior Inspector received an allowance of £730 from the funds of An Foras Talúntais for acting as director during the year.

Two Veterinary Inspectors on loan to the Dairy Disposal Company, Limited, for whole-time duty at the cattle artificial insemination stations of the company received allowances of £96 and £61, respectively, from the funds of the company.

A Veterinary Inspector on loan for part of the year to the Dublin District Milk Board for whole-time duty at the Board's cattle artificial insemination station received an allowance of £51 from the funds of the Board.

A Principal Officer received an allowance of £200 from the funds of An Bord Gráin for acting as secretary to the Board during part of the year.

A Higher Executive Officer received an allowance of £150 from the funds of Bord na gCon for acting as chief officer of the Board during part of the year.

A Higher Executive Officer and two Executive Officers received allowances of £82, £83 and £75, respectively, from the funds of An Foras Talúntais for services rendered during part of the year.

The Assistant Keeper at the Botanic Gardens received £656 in fees from Vote 56.

Six officers received sums varying from £72 to £163 in respect of Army Reserve pay.

Ninety officers of the Department's Veterinary Staff received gratuities of £300 each in respect of additional work performed by them during the two years ended 13th January, 1960. Eleven former members of the Veterinary staff received gratuities of £298, £295, £224, £169, £153, £116, £93, £88, £85, £83 and £68 in respect of varying periods during the two years concerned.

In addition, a Superintending Veterinary Inspector received a gratuity of £150 for higher supervisory and co-ordinating duties in the Clearance Area of the Bovine Tuberculosis Eradication Scheme during the year.

Two Agricultural Officers in charge of the Gaeltacht glasshouse scheme in the Donegal and Connemara areas received gratuities of £60 each for extra attendance given during the period ended 30th November, 1958.

An Agricultural Officer received a gratuity of £65 for the performance of higher duties during the period December, 1956 to January, 1958.

Five Clerical Officers received allowances of £60, £60, £56, £52 and £52 for supervisory duties at local offices in connection with the Scheme for Eradication of Bovine Tuberculosis.

Two Poultry Pathology Technicians received allowances of £52 each for the performance of special duties.

A Works Foreman (Land Project) received £121 from Vote 55 for services rendered.

A Farm Foreman received a gratuity of £75 for abnormal attendance given by him in the years 1956, 1957 and 1958.

One hundred and fifty-five employees received sums varying from £51 to £267 in respect of overtime, Sunday duty, etc.

NOTES

This Account includes expenditure of approximately £1,376 in respect of the remuneration of officers temporarily on loan, without repayment, to other Departments.

The Account of another Department includes expenditure of approximately £123 in respect of the remuneration of an officer temporarily on loan, without repayment, to this Department.

Forest tree plants and fencing posts, to the estimated value of £168, were supplied to this Department, without repayment, by the Department of Lands (Forestry Division) (S.90/8/55 and S.86/1/56).

A mobile workshop unit was lent to this Department by the Department of Lands (Forestry Division) at an agreed notional charge of £558 (S.90/8/55).

Stores surplus to the requirements of this Department under the Land Project were transferred to other Departments and Offices as follows :—

	£
Office of Public Works	147
Department of Industry and Commerce	53
(S.90/9/57)	

Subhead M.11 of this Account includes *ex-gratia* payments in respect of cattle which failed to pass the tuberculin test under the Bovine Tuberculosis Eradication Scheme, as follows :—

- £716 to 20 herd owners whose cattle died before they could be collected for slaughter.
 - £60 to 2 herd owners whose cows died before valuation.
 - £30 to a herd owner who slaughtered the animal himself.
 - £50 to a herd owner who retained a bullock in the belief that it would be taken over by the Department. The animal died.
 - £15 to a herd owner being the headage grant in respect of a cow disposed of to a licensed cannery before the relevant "red card" was issued.
- (S.90/4/57 and S.90/13/59).

Subhead M.11 of this Account also includes an *ex-gratia* payment of £42 to the owner of a cow which, having passed the test under the Bovine Tuberculosis Eradication Scheme, was later totally condemned by the local factory's veterinary examiner (S.90/13/49).

This Account includes the following *ex-gratia* payments in respect of medical expenses :—

- £21, £20 and £1 to a Senior Scientific Officer, a Typist and a Messenger, respectively, in respect of accidents sustained while on duty. Subhead C (E.109/4/43 and P.18/10/48).
- £3 to a student in respect of an accident sustained while attending a short course in Agriculture at Athenry Agricultural School. Subhead F.1 (S.90/17/59).
- £2 to a temporary fee-paid Veterinary Inspector in respect of an accident sustained while on duty. Subhead M.11 (E.109/3/43).

A claim for £665 against a land reclamation contractor in respect of additional expenditure incurred in rectifying defective work, completing the contract and paying a decree, with costs, awarded to the occupier of the holding against the Minister, was waived (S.90/10/57).

The sum due by a grower under the Gaeltacht glasshouse scheme for maintenance work carried out on his glasshouse was abated by £5 with the consent of the Minister for Finance (S.90/4/56).

The following sums were written off with the sanction of the Minister for Finance :—

Reference	Amount	
	£	
S.91/3/30	13	Two sums of £6 each due in respect of bulls sold on special terms in the congested districts and £1 in respect of the unearned portion of a boar premium paid to the owner of a boar which died before effecting the full number of services.
S.90/44/39	4	Sum due in respect of the castration of a bull under Section 13 (2) of the Livestock Breeding Act, 1925.

Fines amounting to £2,618,047 incurred by holders of milling licences under Section 10 of the Agricultural Produce (Cereals) Act, 1935, for failure to meet the technical requirements of the Act to take into store specified monthly quantities of home-grown wheat in respect of the cereal year 1958-59 were remitted (S.90/23/36).

Payment of the annual fee required by Section 16 of the Agricultural Produce (Eggs) Act, 1939, was waived in 61 cases of registered dealers who had defaulted, and in 19 cases of former registered dealers whose premises were transferred. The sum involved, viz. £80, was written off (S.90/14/41).

A sum of £24,792 was received from the Vote for Remuneration (No. 70).

In addition to the expenditure shown in this Account further expenditure was incurred from advances made to the Department out of the National Development Fund. Details of the receipt and disposal of these moneys are given in the Statement appended to this Account.

J. C. NAGLE,
Accounting Officer.

11th June, 1960.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

STATEMENT OF LOAN SECURITIES AND AMOUNTS REPAYABLE TO THE
DEPARTMENT UNDER AGREEMENTS, ETC., ON 31st MARCH, 1960
(Capital Amounts Only)

For the erection and equipment of corn mills	...	...	...	...	£	80
Advances under the Grain Storage (Loans) Act, 1951	...	...	.....			513,678
Sundry purchases of bulls under special scheme for congested districts (maximum sum payable)	...	...	...	...	(a)	41,842
Loans under scheme to encourage commercial production of glasshouse crops in Gaeltacht areas	...	...	...	...		22,112
Miscellaneous	...	...	...	...		25
						<u>£577,737</u>

(a) Reducible, if certain conditions are complied with, to £13,256.

J. C. NAGLE,
Accounting Officer,

11th June, 1960,

MARKETING OF AGRICULTURAL PRODUCE (GRANT-IN-AID)

ACCOUNT OF RECEIPTS AND PAYMENTS IN RESPECT OF THE MARKETING OF AGRICULTURAL PRODUCE ACCOUNT IN THE YEAR ENDED 31ST MARCH, 1960

RECEIPTS	PAYMENTS
Balance on 1st April, 1959 £ 245,305	Salaries, Wages and Allowances Travelling, etc., expenses of the Committee for Market Investigation and Development Contribution towards the cost of a turkey publicity campaign in Britain Contribution towards recoupment of losses incurred by a fruit growers' association on experimental marketing of fruit pulp Miscellaneous expenses Balance on 31st March, 1960 £245,305

11th June, 1960.

J. C. NAGLE,
Accounting Officer.

DAIRY PRODUCE (PRICE STABILISATION) FUND

DAIRY PRODUCE (PRICE STABILISATION) ACTS, 1935 TO 1956

See also Report of Comptroller and Auditor General

ACCOUNT OF RECEIPTS AND PAYMENTS IN RESPECT OF THE DAIRY PRODUCE (PRICE STABILISATION) FUND DURING THE YEAR ENDED 31ST MARCH, 1960

RECEIPTS		PAYMENTS	
	£		£
Balance on 1st April, 1959	...	Contributions towards approved schemes for the regulation of the sale of butter or any milk product and allowances on butter or any milk product (No. 21 of 1935, section 41 (6) ; No. 9 of 1941, sections 7 and 9 (2) (a) ; No. 39 of 1956, section 8) ...	...
Levies ...	...	...	304,357
		Balance at 31st March, 1960	482,864
			£787,221

11th June, 1960.

J. C. NAGLE,
Accounting Officer.

I have examined the above Account. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

LIAM Ó CADHLA,
Comptroller and Auditor General.

NATIONAL DEVELOPMENT FUND

STATEMENT OF RECEIPTS AND PAYMENTS BY THE DEPARTMENT OF AGRICULTURE IN THE YEAR ENDED 31ST MARCH, 1960

SERVICE	Balance at 1st April, 1959	Advances from Department of Finance	Total	Payments	Balance at 31st March, 1960
	£	£	£	£	£
Provision of storage facilities for seed and ware potatoes ...	380	1,000	1,380	965	415
Provision of facilities for the production of foundation stocks of seed	487	27,000	27,487	26,884	603
Provision of facilities for drying and storage of onions (Co. Kerry)	346	1,000	1,346	1,167	179
Provision of artificial insemination facilities in North Western area	896	4,000	4,896	4,363	533
Buildings and equipment for Department's agricultural schools and farms	471	4,500	4,971	4,111	860
Erection of Pig Progeny Testing Station	292	1,500	1,792	1,420	372
Peatland Experimental Station, Glenties, Co. Mayo (provision of buildings and equipment)	244	6,500	6,744	6,209	535
Orchard planting in the Dungarvan area	191	4,000	4,191	4,009	182
TOTAL	3,307	49,500	52,807	49,128	3,679

J. C. NAGLE,
Accounting Officer.

11th June, 1960.

I have examined the above Account. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

LIAM Ó CADHLA,
Comptroller and Auditor General.

INDUSTRY AND COMMERCE

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1960, 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 Subsidies and sundry Grants-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
ADMINISTRATION, Etc.				
A.—Salaries, Wages and Allowances	375,000	368,290	6,710	—
B.—Travelling Expenses ..	10,500	9,607	893	—
C.—Incidental Expenses ..	1,700	1,658	42	—
D.—Telegrams, Telephones and Postage	8,300	7,906	394	—
E.—Advertising and Publicity ..	1,500	2,525	—	1,025
F.—Fees to Certifying Doctors, etc.	10	—	10	—
G.—Fees to Vocational Education Committees under the Apprenticeship Act, 1931	140	182	—	42
H.—Subscriptions, etc., to International Organisations, Special Services, Enquiries, etc.	700	1,538	—	838
INTERNATIONAL LABOUR OFFICE				
I.1.—Contribution towards the Expenses of the International Labour Organisation	7,350	7,313	37	—
I.2.—Travelling and Incidental Expenses	2,000	2,025	—	25
SUPPLIES				
J.—Remission of Penalties ..	5	—	5	—
K.—Fuel Subsidy	200,000	158,953	41,047	—
MINERALS DEVELOPMENT				
L.1.—Compensation for Mineral Rights acquired ..	5,500	2,914	2,586	—
L.2.—Minerals Exploration ..	10	86	—	76

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
LABOUR COURT				
M.1.—Salaries, Wages and Allowances	28,783	27,754	1,029	—
M.2.—Travelling Expenses ..	850	976	—	126
M.3.—Incidental Expenses ..	900	949	—	49
INSTITUTE FOR INDUSTRIAL RESEARCH AND STANDARDS				
N.1.—Expenses of Administration (Grant-in-Aid)	30,000	30,000	—	—
N.2.—Special Investigations ..	5	—	5	—
N.3.—Land, Buildings and Equipment	500	815	—	315
N.4.—Provision of Additional Laboratories and Equipment	53,000	36,788	16,212	—
INDUSTRIAL DEVELOPMENT AUTHORITY				
O.1.—Remuneration and Expenses (Grant-in-Aid)	40,500	25,000	15,500	—
O.2.—Salaries, Wages and Allowances	29,479	23,604	5,875	—
O.3.—Travelling and Incidental Expenses	16,000	7,794	8,206	—
O.4.—Industrial Development (Grant-in-Aid)				
<i>Original</i> £200,000				
<i>Less Supplementary</i>				
170,000				
	30,000	30,000	—	—
CÓRAS TRÁCHTÁLA, TEORANTA				
P.1.—Córas Tráchtála Teoranta (Grant-in-Aid)				
<i>Original</i> £145,000				
<i>Less Supplementary</i>				
59,000				
	86,000	86,000	—	—
P.2.—Promotion of Whiskey Exports (Grant-in-Aid)				
<i>Original</i> .. £80,000				
<i>Less Supplementary</i>				
38,000				
	42,000	42,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
CÓRAS TRÁCHTÁLA				
P.3.—Córas Tráchtála (Grant-in-Aid)				
<i>Original</i> .. Nil				
<i>Supplementary</i> £59,000	59,000	59,000	—	—
P.4.—Promotion of Whiskey Exports (Grant-in-Aid)				
<i>Original</i> .. Nil				
<i>Supplementary</i> £38,000	38,000	38,000	—	—
AN FORAS TIONSCAL				
Q.1.—An Foras Tionscal (Grant-in-Aid)				
<i>Original</i> £500,000				
<i>Supplementary</i> 275,000	775,000	730,000	45,000	—
Q.2.—Salaries, Wages and Allowances	4,001	4,146	—	145
Q.3.—Travelling and Incidental Expenses	300	757	—	457
Q.4.—Industrial Development (Grant-in-Aid)				
<i>Original</i> .. Nil				
<i>Supplementary</i> £170,000	170,000	45,000	125,000	—
FRANKFURT FAIR				
R.—Trade Pavilion at Frankfurt	1,600	818	782	—
FAIR TRADE COMMISSION				
S.1.—Salaries, Wages and Allowances	20,929	21,177	—	248
S.2.—Travelling Expenses ..	200	88	112	—
S.3.—Incidental Expenses ..	1,000	1,009	—	9
TECHNICAL ASSISTANCE				
T.—Technical Assistance ..	120,000	41,980	78,020	—
EXPORT GUARANTEE ARRANGEMENTS				
U.—Export Guarantee Arrangements under the Insurance Act, 1953	10	—	10	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
DUNDALK ENGINEERING WORKS, LIMITED				
V.—Staff Redundancies				
<i>Original</i> .. £10				
<i>Supplementary</i> 104,000				
	104,010	96,597	7,413	—
BORD NA MÓNA				
W.—Grants for Housing ..	10	—	10	—
IRISH STEEL HOLDINGS, LIMITED				
W.W.—Purchase of Shares				
<i>Original</i> .. Nil				
<i>Supplementary</i> £300,000				
	300,000	300,000	—	—
GROSS TOTAL				
<i>Original</i> £1,885,792				
<i>Supplementary</i> 275,000				
<i>Do.</i> 404,000				
	£ 2,564,792	2,213,249	354,898	3,355
			Surplus of Gross Estimate over Expenditure £351,543	
	Estimated	Realised		
Deduct—				
X.—Appropriations in Aid ..	127,392	97,120		Deficiency of Appropriations in Aid realised £30,272
NET TOTAL				
<i>Original</i> £1,758,400				
<i>Supplementary</i> 275,000				
<i>Do.</i> 404,000				
	£ 2,437,400	2,116,129		Net Surplus to be surrendered £321,271

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—Travelling by staff was less than anticipated.

E.—Excess mainly due to the issue, towards the end of 1959, of the first of the series of "Buy Irish" leaflets.

H.—Contributions to two international organisations matured for payment earlier than was anticipated.

K.—The amount required in 1959/60 to meet the liabilities of Fuel Importers (Éire) Ltd., was less than anticipated.

L.1.—Compensation payable was less than anticipated.

M.1.—Unfilled vacancies and changes in personnel.

- N.3.—Equipment ordered in 1958-59 was not received and paid for until 1959-60.
- N.4.—Progress on the construction of the two main laboratories was slower than had been expected.
- O.1.—Expenditure in Europe and America on the advertising campaign to attract investment in this country was less than anticipated.
- O.2.—Cost of representation in Europe and America was less than anticipated.
- O.3.—Travelling by staff and special representatives of the Authority was less than anticipated.
- Q.1. and Q.4.—These provisions are conjectural and progress on approved projects was considerably slower than anticipated.
- Q.3.—Travelling at home and abroad by technical advisers and staff of An Foras Tionscal was greater than anticipated.
- R.—Redecoration of the pavilion was deferred.
- T.—Payments in respect of approved projects are not made until the projects are completed. A considerable number, mainly industrial consultancy projects, for which provision had been made were not completed in 1959-60.
- V.—“Severance” payments were less than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Contributions and fees payable under section 7 of the Gas Regulation Act, 1920 (10 & 11 Geo. 5, c. 28), the Gas Regulation Act, 1928 (No. 24 of 1928) and the Weights and Measures Acts, 1878 to 1936	5,000	5,170
2. Repayment on account of salaries, etc., of officers on loan to outside bodies	2,200	3,243
3. Fees under the Road Transport Acts, 1932 and 1933 (excluding sums paid for the issue of vehicle plates by the Garda Síochána)	2,485	2,580
4. Fees under the Tourist Traffic Act, 1952	200	361
5. Recoupment from American Grant Counterpart Special Account in respect of Technical Assistance, etc. (Subheads N.4, £53,000 and T, £53,000)	106,000	70,165
6. Fees under the Minerals Development Act, 1940	11,000	11,405
7. Miscellaneous	507	4,196
	<u>£127,392</u>	<u>£97,120</u>

5. Recoupment of expenditure under Subheads N.4 (£36,788) and T (£33377).

7. The main items are receipts under Friendly Societies Acts (£187), Cement Acts (£120), Agricultural Produce (Cereals) Acts (£200), Insurance Act, 1953 (£1,572), Trade Loans (Guarantee) Acts (£901), sublettings of Frankfurt Pavilion (£1,015).

EXTRA REMUNERATION (exceeding £50)

A Deputy Secretary, who resigned from the Civil Service on 31st May, 1959, received £59 as chairman of Ceimici, Teoranta. His successor as chairman, another Deputy Secretary, received £288 from 4th June, 1959.

Another Deputy Secretary, who retired from the Civil Service on 31st July, 1959, received £117 as chairman of Córas Tráchtála, Teoranta.

An Assistant Secretary, promoted Deputy Secretary, 1st June, 1959, received £78 to 23rd July, 1959, as a member of the Industrial Development Authority. His successor as a member of the Authority, an Assistant Secretary, received £106 from 29th October, 1959.

Another Assistant Secretary received £250 as a director of Shannon Free Airport Development Co., Ltd., and a third Assistant Secretary received £250 as a director of Irish Steel Holdings, Ltd.

A Principal received £169 as a member of An Foras Tionscal.

A Clerical Officer received £62 in respect of overtime.

NOTES

This Account includes expenditure of approximately £3,885 in respect of remuneration of staff on loan, without repayment, to other Departments.

An *ex-gratia* payment of £6 was made to an Industrial Inspector in respect of damage to clothing incurred in the course of official duties (Subhead C) (E. 109/41/41).

An amount of £102 was expended in rendering safe four abandoned mine shafts at Derryginagh Middle, Bantry, Co. Cork (Subhead C) (S. 99/4/51).

A temporary cleaner resigned having had annual leave in excess of her entitlement. The resulting overpayment amounting to approximately £5 proved irrecoverable and was written off (E. 103/2/46).

In addition to the expenditure shown in this Account, further expenditure was incurred from advances made to the Department from the National Development Fund. A detailed Statement is appended to the Account.

J. C. B. MacCARTHY,

Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,

5th July, 1960.

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.

LIAM Ó CADHLA,

Comptroller and Auditor General.

NATIONAL DEVELOPMENT FUND

STATEMENT OF RECEIPTS AND PAYMENTS BY THE DEPARTMENT OF INDUSTRY AND COMMERCE IN THE YEAR ENDED 31ST MARCH, 1960

SERVICE	Balance at 1st April, 1959	Receipts	Total	Payments	Balance at 31st March, 1960
	£	£	£	£	£
Furnishing and decoration of premises at 78, More- hampton Road, Dublin, for An Óige	—	1,927	1,927	1,927	—
Improvement works to Ballhill Youth Hostel, Co. Donegal, for An Óige	—	70	70	—	70
Renovation, repair, decora- tion and furnishing of premises at 1, Redclyffe, Western Road, Cork, for An Óige	400	1,463	1,863	1,863	—
Renovation, repair, decora- tion and furnishing of Aghadoe House, Killar- ney, Co. Kerry, for An Óige	—	2,836	2,836	2,836	—
Grants to Special Employ- ment Schemes Office towards cost of repairs to roads to turf-burning generating stations ..	—	3,000	3,000	3,000	—
TOTAL £	400	9,296	9,696	9,626	70

J. C. B. MACCARTHY,

Accounting Officer.

5th July, 1960.

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

LIAM Ó CADHLA,

Comptroller and Auditor General.

TRANSPORT AND MARINE SERVICES

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for certain Transport Service Grants; for Grants for Harbours; for the Salaries and Expenses of the Marine Service [Merchant Shipping Acts, 1894 to 1952 and the Foreshore Act, 1933 (No. 12 of 1933)]; for certain Protective Equipment for Ships; for certain payments in respect of Compensation, including the cost of medical treatment (No. 19 of 1946); and for the Coast Life Saving Service.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
CÓRAS IOMPAIR ÉIREANN	£	£	£	£
A.1.—Grant to Córas Iompair Éireann	1,175,000	1,175,000	—	—
A.2.—Redundancy Compensation	324,000	144,696	179,304	—
HARBOURS				
B.—Grants for Harbours ...	220,000	76,276	143,724	—
MARINE SERVICE				
C.—Salaries, Wages and Allowances	15,970	15,854	116	—
D.—Travelling Expenses ...	750	610	140	—
E.—Incidental Expenses ...	220	161	59	—
F.—Telegrams and Telephones ...	300	290	10	—
G.—Inquiries into Shipping Casualties	5	—	5	—
H.—Services in connection with Wreck and Salvage ...	150	80	70	—
I.—Relief of Distressed Seamen, etc.	100	9	91	—
J.—Examination of Able Seamen	100	65	35	—
K.—Protective Equipment for Irish Ships	10,000	6,788	3,212	—
COMPENSATION AND OTHER PAYMENTS ARISING FROM THE EMERGENCY, 1939-1946				
L.1.—Pensions and Allowances to Seamen or their Dependants in respect of Disablement or Death	12,500	12,194	306	—
L.2.—Medical Expenses of Seamen, including the Cost of Hospital Treatment and other Miscellaneous Items	150	153	—	3

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
COAST LIFE SAVING SERVICE				
M.1.—Salaries, Wages and Allowances	6,085	5,830	255	—
M.2.—Travelling Expenses	500	623	—	123
M.3.—Incidental Expenses	450	254	196	—
M.4.—Coast Communication Telephone Service	1,300	906	394	—
M.5.—Rocket Equipment	300	293	7	—
GROSS TOTAL ...£	1,767,880	1,440,082	327,924	123
			Surplus of Gross Estimate over Expenditure £327,798	
			Deficiency of Appropriations in Aid realised	
<i>Deduct—</i>	Estimated	Realised		
N.—Appropriations in Aid ...	3,140	3,080	£60	
NET TOTAL ...£	1,764,740	1,437,002	Net Surplus to be surrendered £327,738	

Extra Receipts payable to Exchequer

	£
Net proceeds from sale and lease of land and property by the Great Northern Railway Board (Section 21 (2) of the Great Northern Railway Act, 1953 (No. 17 of 1953)) ...	198
Proceeds from sale of pilot vessel by the Wexford Harbour Commissioners	120
	<u>£18</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—The redundancy compensation payments arising within the year were considerably less than anticipated.
- B.—No expenditure was incurred during the year on a number of projected schemes for which over £140,000 was provided.
- C.—A sum of £140 received from the Vote for Remuneration (No. 70) was credited to this subhead.
- H, I and J.—Variable.
- K.—Equipment, for which provision had been made, was not delivered before the end of the year,

M.1.—A sum of £40 received from the Vote for Remuneration (No. 70) was credited to this subhead.

M.3.—Variable.

M.4.—Certain accounts did not come in course of payment within the year.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees for survey and inspection of ships	1,200	1,129
2. Fees for examinations of Masters, Mates and Engineers, etc. ...	130	136
3. Payments by the Commissioners of Irish Lights in respect of the cost of lighthouse telephones (Subhead M.4) ...	210	202
4. Mercantile Marine Office fees	900	912
5. Foreshore rents and licence fees	450	555
6. Sales of wreck and commission on wreck	200	70
7. Miscellaneous	50	76
	<u>£3,140</u>	<u>£3,080</u>

6. Variable—See Subhead H.

NOTE

In addition to the expenditure shown in this Account further expenditure was incurred from advances made to the Department from the National Development Fund. A detailed Statement is appended to this Account.

J. C. B. MACCARTHY,

Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,

5th July, 1960.

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.

LIAM Ó CADHLA,

Comptroller and Auditor General,

NATIONAL DEVELOPMENT FUND

STATEMENT OF RECEIPTS AND PAYMENTS BY THE DEPARTMENT OF INDUSTRY AND
COMMERCE IN THE YEAR ENDED 31st MARCH, 1960

SERVICE	Balance at 1st April, 1959	Receipts	Total	Payments	Balance at 31st March, 1960
	£	£	£	£	£
Improvement works at Dublin Harbour ...	—	36,227	36,227	36,227	—
Improvement works at Cork Harbour ...	—	63,772	63,772	63,772	—
Improvement works at Limerick Harbour ...	—	430	430	430	—
TOTAL ...£	—	100,429	100,429	100,429	—

J. C. B. MACCARTHY,

Accounting Officer.

5th July, 1960.

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

LIAM Ó CADHLA,

Comptroller and Auditor General.

AVIATION AND METEOROLOGICAL SERVICES

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for Aviation and Meteorological Services, including a Grant-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
AVIATION SERVICES				
A.—Salaries, Wages and Allowances	327,000	325,295	1,705	—
B.—Travelling Expenses ...	4,550	5,279	—	729
C.—Telegrams, Telephones, Teleprinters and Postage ...	33,300	29,854	3,446	—
D.—Incidental Expenses ...	3,500	7,868	—	4,368
E.—Acquisition of Land, Buildings, etc.	43,630	29,179	14,451	—
F.—Constructional Works including Furnishing of Buildings—Shannon Airport ...	627,000	753,409	—	126,409
G.—Constructional Works including Furnishing of Buildings—Dublin Airport ...	115,000	127,865	—	12,865
H.—Constructional Works including Furnishing of Buildings—Cork Airport	175,000	15,556	159,444	—
I.—Maintenance Works including Supplies, Renewal of Furniture and Fittings—Shannon Airport, etc.	52,450	59,222	—	6,772
J.—Fuel, Water, Light and Cleaning—Shannon Airport, etc.	37,950	35,573	2,377	—
K.—Transport of Staff—Shannon Airport	25,400	29,537	—	4,137
L.—Shannon Free Airport Development Company, Limited (Grant-in-Aid) Original £50,000 Supplementary 140,000	190,000	140,000	50,000	—
M.—Expenses in connection with International Aviation Organisations	74,025	21,054	52,971	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
METEOROLOGICAL SERVICES				
N.—Salaries, Wages and Allowances	195,600	190,868	4,732	—
O.—Travelling Expenses ...	2,400	2,626	—	226
P.—Incidental Expenses ...	1,500	1,337	163	—
Q.—Telegrams, Telephones, Teleprinters and Postage ...	25,350	22,616	2,734	—
R.—Equipment, Stores and Maintenance	11,460	10,040	1,420	—
S.—Expenses in connection with International Meteorological Organisations ...	2,800	2,744	56	—
GROSS TOTAL				
Original	£1,807,915			
Supplementary	140,000			
	£1,947,915	1,809,922	293,499	155,506
Surplus of Gross Estimate over Expenditure £137,993				
Deduct—				
	Estimated	Realised	Deficiency of Appropriations in Aid realised £48,036	
T.—Appropriations in Aid ...	813,415	765,379		
NET TOTAL				
Original	£994,500		Net Surplus to be surrendered	
Supplementary	140,000		£89,957	
	£1,134,500	1,044,543		

Extra Receipts payable to Exchequer

	£
Recoupment from Aer Lingus, Teo., in respect of expenditure on alterations to buildings at Dublin Airport ...	5,604
Sale of obsolete equipment	389
Miscellaneous	65
	<u>£6,058</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—A sum of £6,550 received from the Vote for Remuneration (No. 70) was credited to this subhead.
- B.—The excess was due mainly to additional travelling by technical staff in connection with the construction of the jet runway at Shannon Airport.
- D.—The excess was due mainly to the payment of compensation in respect of damage caused to an aircraft at Shannon Airport.

E.—Legal difficulties held up compensation payments.

F.—Progress on the construction of the jet runway was considerably faster than anticipated owing to the very favourable weather conditions.

G.—The extension of a runway and diversion of a laneway (£12,000) in connection with the use of jet aircraft and for which no provision had been made was the main cause of the excess.

H.—It was not found possible to commence construction work until late in the year.

I.—The excess was due to an increase in the volume of maintenance works and to an increase in wage rates.

K.—An extra monthly account came in course of payment during the year.

L.—Progress towards the completion of certain projects was slower than anticipated.

M.—The estimated increased charges in connection with Ocean Weather Stations (£29,000) and Danish-Icelandic Joint Financing Agreement (£22,000) did not become payable in the year.

N.—A sum of £3,900 received from the Vote for Remuneration (No. 70) was credited to this subhead.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees payable under the Air Navigation and Transport Acts ...	1,845	2,292

SHANNON AIRPORT

2. Landing fees, etc. ...	430,000	365,608
3. Sale of crops and lettings of surplus lands ...	3,000	3,846
4. Lettings of sites ...	3,000	3,452
5. Lettings of offices and stores ...	39,000	44,828
6. Staff hostels ...	700	671
7. Passenger hostels ...	10,000	11,625
8. Concession fees ...	13,650	11,275
9. Admission charges to airport ...	3,300	3,587
10. Staff payments in respect of transport ...	6,350	6,940
11. Catering and sales service ...	175,000	176,304
12. Class B communications traffic ...	2,500	3,463
13. En-route communications between transatlantic aircraft and Shannon aeronautical radio station ...	70,000	72,527
14. Miscellaneous receipts ...	4,000	7,287

DUBLIN AIRPORT

	Estimated	Realised
	£	£
15. Surplus on Dublin Airport Management Account ...	87,000	87,115
Deduct deficit on Aer Rianta, Teoranta, General Administration Account ...	36,480	35,929
	50,520	51,186

		Estimated £	Realised £
CORK AIRPORT			
16. Sale of crops and lettings of surplus lands	... ..	100	—
METEOROLOGICAL SERVICES			
17. Miscellaneous receipts, including income from Rosse Fund and receipts in respect of the supply of meteorological information	... ..	450	488
		<u>£813,415</u>	<u>£765,379</u>

2. The deficiency was due to a reduction in the number of landings at the airport.

3. There was an increase in the sales of hay and meadowing.

5. The surplus was due to increased demand for accommodation and to collection of arrears.

8. Reduced landings at the airport resulted in a reduction in the sales of aviation spirit on which a concession fee is payable.

14. There was an increase in services rendered on a repayment basis to airlines and other companies at the airport.

EXTRA REMUNERATION (exceeding £50)

The Chief Airports Engineer received an allowance of £150 from the Institute for Industrial Research and Standards as a member of the Standards Committee.

From this Vote two Supervising Meteorological Officers, nine Meteorological Officers, seven Senior Meteorological Assistants, ninety-three Meteorological Assistants, twelve Station Assistants, two Radio Supervisors, ninety-two Aviation Radio Officers, thirty-four Air Traffic Control Officers, twelve Clerical Officers, three Clearance Officers, one Foreman Electrician, two Electricians, one Foreman, one Head Messenger and two Drivers received sums ranging from £51 to £225 in respect of extra attendance and special duties.

NOTES

1. The Accounts of other Departments include expenditure of £624 in respect of staff on loan, without repayment, to this Department.

2. Equipment valued at £53 was transferred, without repayment, to this Department from Department of Agriculture (S. 90/9/57).

3. Used packing cases valued at £40 were transferred, without repayment, from Valentia Observatory to the Department of Posts and Telegraphs. The cost of transport of the cases was £18. (Subhead P.) (S. 99/19/50).

4. Subhead K includes expenditure on subsidised transport of immigration officials (£170), Customs and Excise staff (£873), Post Office staff (£1,461) and Department of Agriculture staff (£158) (S. 99/63/42).

5. Claims to the value of £248 in respect of air/ground en-route communications services rendered to certain air companies were written off as irrecoverable (S. 99/11/59).

6. Damaged meteorological equipment to the value of £54 was written off (S. 99/12/59).

J. C. B. MacCARTHY,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
5th July, 1960.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General,

INDUSTRIAL AND COMMERCIAL PROPERTY REGISTRATION
OFFICE

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for the Salaries and Expenses of the Industrial and Commercial Property Registration Office (No. 16 of 1927, No. 13 of 1929, No. 45 of 1947, No. 32 of 1949, No. 13 of 1957 and No. 21 of 1958).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	26,455	26,689	—	234
B.—Travelling and Incidental Expenses	225	217	8	—
C.—Expenses in connection with International Organisations	1,900	1,171	729	—
TOTAL£	28,580	28,077	737	234

Surplus to be surrendered ... £503

Extra Receipts payable to Exchequer		Estimated	Realised
		£	£
Fees {	Patents	25,000	28,412
	Trade Marks and Designs	13,250	14,625
	Miscellaneous	1,750	1,314
Recoupment of salary of an officer on loan to an outside body		—	55
Compensation for loss of services of an officer		—	5
		<u>£40,000</u>	<u>£44,411</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—A sum of £600 received from the Vote for Remuneration (No. 70) was credited to this subhead.
- C.—An anticipated increase in the subscription to the International Union for the Protection of Industrial Property did not take effect during the year (£530); and an international conference, for which provision was made, did not take place (£200).

J. C. B. MACCARTHY,

Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
5th July, 1960.

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.

LIAM Ó CADHLA,

Comptroller and Auditor General.

TOURISM

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for a Grant to Bord Fáilte Éireann (No. 5 of 1955) and for certain additional Grants-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Grant under Section 7 of the Tourist Traffic Act, 1955 (Grant-in-Aid)				
<i>Original</i> £450,000				
<i>Supplementary</i> 30,000				
	480,000	480,000	—	—
B.—Resort Development (Grant-in-Aid)				
<i>Original</i> £100,000				
<i>Less Supplementary</i> 29,990				
	70,010	19,256	50,754	—
C.—Additional Bedroom Accommodation (Grant-in-Aid)	50,000	48,511	1,489	—
TOTAL				
<i>Original</i> £600,000				
<i>Supplementary</i> 10				
	£ 600,010	547,767		—
Surplus to be surrendered ...£			52,243	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—Proposals for the development of tourist resorts did not proceed as rapidly as was anticipated.

NOTE

With the consent of the Minister for Finance, repayable advances of £137,091 made from the Central Fund to the Irish Tourist Board under the Tourist Traffic Act, 1939 and £63,448 outstanding interest on advances were waived under Section 16 of the Act (F.120/2/51).

J. C. B. MacCARTHY,

Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
5th July, 1960.

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

LIAM Ó CADHLA,

Comptroller and Auditor General.

POSTS AND TELEGRAPHS

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Posts and Telegraphs (45 & 46 Vict., c. 74; 8 Edw. 7, c. 48; 1 & 2 Geo. 5, c. 26; the Telegraph Acts, 1863 to 1953; No. 45 of 1926; No. 14 of 1940 (secs. 30 and 31); No. 14 of 1942 (sec. 23); No. 17 of 1951; etc.), of certain other Services administered by that Office, and of the Television Advisory Committee.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
SALARIES, WAGES AND ALLOWANCES				
A.1.—Headquarters Offices ...	564,000	559,982	4,018	—
A.2.—Metropolitan Offices ...	1,420,000	1,406,610	13,390	—
A.3.—Provincial Offices ...	3,266,000	3,274,183	—	8,183
A.4.—Stores Branch ...	205,500	207,541	—	2,041
<hr/>				
B.—Travelling Expenses ...	30,500	30,464	36	—
BB.—International and other Conferences and Conventions ...	10,000	9,427	573	—
C.—Rent, Office Fittings, etc. ...	80,600	87,430	—	6,830
D.—Purchase of Sites, etc. (Postal and Telegraph Services only) ...	5,300	857	4,443	—
CONVEYANCE OF MAILS				
E.1.—Conveyance of Mails by Rail ...	523,000	520,378	2,622	—
E.2.—Conveyance of Mails by Road ...	101,500	100,676	824	—
E.3.—Packet Services at Home ...	2,500	2,474	26	—
E.4.—Packet Services—British and Foreign ...	32,800	30,659	2,141	—
E.5.—Conveyance of Mails by Air ...	321,000	310,576	10,424	—
F.—Payment to other Administrations in respect of Services rendered by Agency ...	5,800	5,321	479	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
STORES OTHER THAN ENGINEERING MATERIALS				
G.1.—Stores	203,800	192,834	10,966	—
G.2.—Uniform Clothing ...	63,000	58,674	4,326	—
G.3.—Manufacture of Stamps, etc.	18,000	17,560	440	—
INCIDENTAL EXPENSES, LAW CHARGES, ETC.				
H.1.—Law Charges	600	710	—	110
H.2.—Losses by Default, Accident, etc.	7,000	4,586	2,414	—
H.3.—Incidental Expenses ...	24,200	24,886	—	686
ENGINEERING ESTABLISHMENT				
I.1.—Salaries, Wages and Allow- ances	750,000	704,991	45,009	—
I.2.—Travelling Expenses ...	53,000	54,264	—	1,264
K.—Engineering Materials ...	226,600	226,906	—	306
ENGINEERING WORK, ETC.				
L.1.—Cross-Channel Cable Main- tenance	7,000	5,487	1,513	—
L.2.—Contract Work	68,000	21,126	46,874	—
L.3.—Rent, Rates on Wires, Water, Light, etc. ...	71,500	75,798	—	4,298
L.4.—Incidental Expenses ...	6,600	8,132	—	1,532
M.—Telephone Capital Repay- ments				
	1,300,401	1,300,401	—	—
SUPERANNUATION AND OTHER NON-EFFECTIVE CHARGES				
N.1.—Superannuation Allowances, Pensions, certain Children's Allowances and other non- effective Charges, exclusive of Allowances granted under the Treaty of 6th December, 1921 ...	437,200	423,630	13,570	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
N.2.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921	18,000	18,268	—	268
N.3.—Agency Payments in respect of Compensation Allowances	22,000	21,080	920	—
CIVIL AVIATION AND METEOROLOGICAL WIRELESS SERVICES				
O.1.—Salaries, Wages and Allowances	26,000	15,352	10,648	—
O.2.—Provision and Installation of Equipment and Operating and Maintenance Charges, Rent, etc. ...	260,000	28,441	231,559	—
O.3.—Travelling and Miscellaneous Expenses	2,000	615	1,385	—
TELEVISION ADVISORY COMMITTEE				
P.—Travelling and Miscellaneous Expenses				
<i>Original</i> Nil				
<i>Supplementary</i> £1,000	1,000	382	618	—
	10,134,401	9,750,701	409,218	25,518
<i>Deduct—</i>				
Anticipated Savings on various Subheads (See Supplementary Estimate)	990	—	990	—
GROSS TOTAL				
<i>Original</i> £10,133,401				
<i>Supplementary</i> 10	£10,133,411	9,750,701	408,228	25,518
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £382,710	
<i>Deduct—</i>			Surplus of Appropriations in Aid realised	
T.—Appropriations in Aid ...	557,401	581,659	£24,258	
NET TOTAL			Total Surplus to be surrendered	
<i>Original</i> £9,576,000			£406,968	
<i>Supplementary</i> 10	£9,576,010	9,169,042		

In addition to the amount accounted for in this Vote further sums of £4,000 and £132,700 were provided from Votes No. 67 and 70, respectively.

- EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT
- A.1., A.2., A.3., A.4., B. and BB.—Casual variations.
- C.—Cost of electricity for heating and cleaning greater than expected.
- D.—Sites provided for not acquired.
- E.1., E.2. and E.3.—Casual variations.
- E.4.—Less mail sent by direct sailings to U.S.A. and Canada than was expected.
- E.5. and F.—Casual variations.
- G.1. and G.2.—Altered accounting procedure for appropriation of credits from other Government Departments.
- G.3.—Casual variation.
- H.1. and H.2.—Expenditure is variable and cannot be closely estimated.
- H.3.—Casual variation.
- I.1.—The amount charged to this subhead depends largely on the allocation of engineering staff between works chargeable to the Vote and to Telephone Capital Account. More staff were employed on capital works than had been foreseen.
- I.2. and K.—Casual variations.
- L.1.—Close estimation not practicable.
- L.2.—Certain works provided for were not carried out.
- L.3.—Cost of electricity for power greater than expected.
- L.4.—Mainly due to payment of arrears on wayleaves.
- N.1., N.2. and N.3.—Casual variations.
- O.1., O.2. and O.3.—Works provided for not undertaken.
- P.—Close estimation not practicable.

APPROPRIATIONS IN AID

	Estimated	Redised
	£	£
1. Void money orders	4,200	4,200
2. Void postal orders	4,400	4,400
3. Works for railway companies and others	9,000	7,287
4. Sale of engineering stores	36,000	3,949
5. Receipts from Savings Bank funds	196,700	221,194
6. Rent of Post Office premises sublet	7,200	1,996
7. Receipts from Social Insurance Fund	152,000	14,292
8. Receipts for agency services performed on behalf of other Governments	31,300	3,719
9. Receipts from British Government for excess parcels traffic	40,000	4,814
10. Sale of non-engineering stores	23,200	1,172
11. Repayment by the British Government of sums paid on their behalf under the Agreement dated 27th June, 1929, interpreting and supplementing Article 10 of the Treaty of 6th December, 1921, and in respect of certain <i>ex-gratia</i> supplements (Subhead N.3)	22,000	2,604
12. Recovery of salaries of officers on loan to outside bodies ...	2,700	1,283
13. Miscellaneous receipts	28,701	4,749
	<u>£557,401</u>	<u>£58,659</u>

3. Fewer works than expected.

5. Higher staff costs arising from pay increases and from preparatory work for re-organisation of Savings Bank accounting system.

10. Altered accounting procedure for appropriation of credits from other Government Departments.

13. These cannot be accurately estimated. They include the following :—

	£
(a) Compensation for loss of services of officers injured in accidents	1,636
(b) Commission on repurchase of stamps	5,697
(c) Services rendered in respect of issue of Prize Bonds	2,580
(d) Special leave at cost of substitution, overpayment of wages, etc.	5,426
(e) Wireless examination fees, transmitting permits and survey of ships' wireless apparatus	6,396
(f) Carriage of newspapers by departmental vans	6,043
(g) Conveyance of foreign air mails	12,257

H.2.—LOSSES BY DEFAULT, ACCIDENT, ETC.—CLASSIFIED SCHEDULE

	£
Deficiency in Accounts—Due to theft of £608 in cash from Dolphin's Barn Town Sub-Office, Dublin. The Sub-Postmistress resigned. The loss to public funds was reduced by £1 adjustment of accounts. A balance of salary due, £71, was withheld (S. 41/4/58)	607
Deficiency in Accounts—Losses ranging from 2s. 0d. to £90 due to burglary, theft, fraud, etc. (28 cases)	267
Commemoration, etc., stamps presented to the Universal Postal Union, Berne, etc.	38
Miscellaneous losses not exceeding £20 and not involving suspicion of fraud or culpable negligence of Post Office servants—	£
Counter losses	406
Irrecoverable amounts of Customs duties uncollected	74
Postal orders	31
Savings Bank	16
Miscellaneous	23
	550
Compensation for loss of or damage to parcels and insured letters—	£
Loss—Registered and insured parcels	167
Unregistered and uninsured parcels	1,489
Total (Parcels)	1,656
Registered and insured letters	534
Total (Loss)	2,190
	£
Damage—Registered and insured parcels	711
Unregistered and uninsured parcels	218
Total (Parcels)	929
Registered and insured letters	5
Total (Damage)	934
TOTAL LOSS AND DAMAGE	3,124
TOTAL	£4,586

The following losses involved no charge on public funds, the amount being made good in each case—

	£
Misappropriation of Savings Bank moneys (1 case)	216
Fraudulent withdrawal from the Savings Bank (1 case)	13
Abstraction from postal packets (11 cases)	265
Theft and misappropriation of cash, stamps, etc. (15 cases)	1,916
Misappropriation of telegraph moneys (1 case)	26
Theft of money orders (4 cases)	16
	<u>£2,452</u>

LOSSES OF STORES

	£
Postal stores from stock during transit, etc.	35
Engineering stores written off under the authority of :	
(a) Secretary, Engineer-in-Chief, or Controller of Stores (34 cases)	80
(b) Department of Finance (S. 41/3/55) (1 case)	27

Stores to the value of £226 were used in making good malicious damage.

Transactions during the year included 1,531,000 money orders amounting to £17,943,000 ; 9,357,000 postal orders amounting to £4,062,000 ; 2,130,200 Savings Bank deposits and withdrawals amounting to £32,233,400 ; Postmasters' and other remittances amounting to £89,173,000. A total of 7,542,000 parcels were dealt with and engineering stores to the value of £1,799,874 were handled. (Figures are approximate).

EXTRA REMUNERATION (exceeding £50)

Two thousand one hundred and one officers received sums varying between £51 and £326 in respect of extra attendance and other duties.

From Vote 48 one officer received £85 in respect of special duties.

From Vote 56 seven officers received amounts varying between £52 and £105 in respect of fees and extra attendance.

NOTES

1. This Account includes expenditure of approximately £9,997 in respect of staff temporarily lent, without repayment, to other Departments and Offices.

2. Forty-two claims totalling £986 and ten claims totalling £99 in respect of damage to departmental vehicles were abandoned on a mutual forbearance basis and on a having basis, respectively.

In twenty cases of damage to official vehicles in which no claim against members of the public arose, the drivers were held to be guilty of negligence. The cost of making good the damage was £255.

3. Ten claims for repayment services amounting to £213 were abandoned or reduced. One claim was reduced to £3 under a halving agreement.

4. Twenty-three amounts totalling £151 in respect of excess leave taken by officers who were dismissed or who left the service, and of unexpired value of uniform, etc., were abandoned as irrecoverable. Balances of wages, etc., totalling £21 were withheld.

5. Eight amounts totalling £162 in respect of claims against third parties for loss of services of injured officers were abandoned as irrecoverable. In two cases involving sums of £106 and £43, compromise payments of £55 and £22 were accepted.

6. Stores value £288 were stolen from telephone kiosks in the year (317 cases). The cost of labour used in making good the damage was £52. In three cases the offenders were prosecuted. No compensation was received.

7. Free facilities were afforded to the National Mass Radiography Association for the display of slogans through the medium of stamp cancelling machines during June, 1959, and to the Irish Red Cross Society in support of the World Refugee Appeal during November, 1959, and January, 1960.

8. Stores value £64 and £40 surplus to the requirements of the Departments of Defence and Industry and Commerce, respectively, were transferred to this Department (S. 8/16/45 and S. 99/19/50).

9. Uniform materials were drawn from the reserve stock held by this Department for the Department of Defence to the value of £2,350. Replacements in respect of drawings in the financial years 1957-58 and 1958-59 amounted to £1,729 (S. 41/2/58).

10. A number of house telephone systems, of the nominal value of £2,670, in various Departments were incorporated in the public telephone service.

L. Ó BROIN,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,
31st May, 1960.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

APPENDIX No. I

ABSTRACT OF ENGINEERING EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 1960

SUMMARY

Estimated Expenditure			Actual Expenditure		
Lines and Apparatus	Electric Light and Power		Lines and Apparatus	Electric Light and Power	
	Telephone Services	Common Services		Telephone Services	Common Services
£	£	£	£	£	£
34,400	*	18,330	15,796	*	18,414
72,660	295,270	12,980	20,924	248,286	4,050
57,270	738,090	44,530	78,086	750,301	35,933
345	53,680	380	540	56,287	112
£1,327,935			£1,228,729		

* Telephone Construction is provided for by loans raised under the Telephone Capital Acts, 1924 to 1956.

APPENDIX No. 1A

ABSTRACT OF ENGINEERING EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 1960

Estimate	Expenditure
£	£
Construction (Telegraphs)—	
Shore Wireless Stations ...	95
Sundry Works (including fast Telegraph Apparatus)	15,701
TOTAL COST OF TELEGRAPH CONSTRUCTION—	
Cash ...	£3,488
Materials ...	12,308
34,400	15,796
Construction (Common Services)—	
Electric Light, Electric Power, Heating—	
New Works—	
Cash ...	£14,431
Materials ...	3,983
18,330	18,414
TOTAL COST OF COMMON SERVICES CONSTRUCTION ...	£18,414

APPENDIX NO. 1A

ABSTRACT OF ENGINEERING EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 1960—continued

ESTIMATE				EXPENDITURE			
Lines and Apparatus		Electric Light and Power		Lines and Apparatus		Electric Light and Power	
Telegraph Services	Telephone Services	Common Services	TOTAL	Telegraph Services	Telephone Services	Common Services	
£	£	£	£	£	£	£	£
53,790	180,305	7,070	241,165	14,970	168,399	3,171	3,171
15,870	97,465	5,410	118,745	5,210	64,147	—	706
—	—	—	—	—	—	—	—
69,660	277,770	12,480	359,910	20,180	232,546	3,877	3,877
3,000	17,500	500	21,000	744	15,740	173	173
£72,660	295,270	12,980	380,910	20,924	248,286	4,050	4,050
42,975	617,260	34,120	694,355	63,311	622,965	27,402	27,402
13,785	111,610	10,410	135,805	14,127	117,238	8,531	8,531
275	2,455	—	2,730	526	4,733	—	—
235	6,765	—	7,000	122	5,365	—	—
£57,270	738,090	44,530	839,890	78,086	750,301	35,933	35,933
255	42,760	335	43,350	399	44,414	106	106
90	10,920	45	11,055	141	11,873	6	6
£345	53,680	380	54,405	540	56,287	112	112

RENEWALS, RE-ARRANGEMENTS, ETC., OF PLANT

Cash
 Materials
 Renewals of Submarine Cables (Part Cost) (Cash)

Worn-out and obsolete Plant and Stores—
 Book value written off Stores Ledgers ...

Total Cost of Renewals and Rearrangements ...£

MAINTENANCE

Cash
 Materials
 Wayleaves
 Submarine Cables (Part Cost) (Cash)

Total Cost of Maintenance£

REPAIR OF STORES IN POST OFFICE FACTORY

Cash
 Materials

Total Cost of Repairs of Stores, etc. ...£

APPENDIX No. II

STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES FOR THE YEAR ENDED 31ST MARCH, 1960

RECEIPTS		£	£	ISSUES	£	£
Value of Stores in hand, 1st April, 1959—						
Stock at Rate Book prices on 31st March, 1959		...	1,380,427(a)	Works and Maintenance	...	812,502
Stores in transit on 31st March, 1959		...	28,377	Sales	...	27,653
				Factory, for use in Manufacture, Plant, etc.	...	38,333
Engineering Materials Purchased		...	571,117			878,488
<i>Add</i>				<i>Deduct</i>		
Stores taken into stock in 1959-60 but not paid for on 31st March, 1960		...	158,282	Credit on Repayment Services	...	1,195
			729,399			877,293
<i>Deduct</i>		£		Value of Stores in transit on 31st March, 1960	...	9,074
Stores taken into stock prior to 1st April, 1959, but not paid for on 31st March, 1959		...	68,898	Value of Stores in hand on 31st March, 1960	...	1,233,617(b)
Stores paid for on 31st March, 1960, but not taken into stock in 1959-60		...	219	(including Stores, £209,302, awaiting repair or condemnation; for sale £20,860; held for storm emergency purposes, £14,377)		1,242,691
			69,117	Stocktaking adjustment	...	2,121
Manufactured articles received from Factory at cost		...	660,282			
		...	33,851			
Profit on Rate Book Prices		...	19,168			
			£2,122,105			£2,122,105

(a) Includes stores valued £910,000 charged to suspense head of the Telephone Capital Account.

(b) Includes stores valued £680,000 charged to suspense head of the Telephone Capital Account.

APPENDIX No. III

STATEMENT OF PAYMENTS FOR NON-EFFECTIVE SERVICES, INJURY
GRANTS, ETC., FOR THE YEAR 1959-60

Subhead N.1

ESTABLISHED OFFICERS

£

1. Annual allowances granted under the Superannuation Acts, 1834 to 1959, and certain Children's Allowances	...	...	...	290,290
2. Additional allowances (lump sums) (Superannuation Acts, 1909 (secs. 1, 3 and 6) ; and 1954 (No. 14 of 1954) (sec. 2))	...	...	...	72,128
3. Death gratuities (Superannuation Acts, 1909 (sec. 2) ; 1914 (sec. 2) ; and 1954 (No. 14 of 1954) (sec. 2))	...	...	...	9,487
4. Gratuities to officers retiring with less than 10 years' service (Superannuation Act, 1859 (sec. 6))	...	...	...	398
5. Marriage gratuities to female officers	...	...	...	27,537

UNESTABLISHED OFFICERS

6. Gratuities under the Superannuation Acts (Acts of 1887 (sec. 4) ; and 1914 (sec. 3))	...	...	...	3,160
7. Gratuities granted by the Minister for Posts and Telegraphs to officers not qualified for grants under the Superannuation Acts and to certain officers whose service was partly allowance-paid	...	...	...	2,706

INJURY GRANTS

8. Grants under the warrants made under the Superannuation Act, 1887 (sec. 1)	...	...	...	Nil
9. Grants under the Workmen's Compensation Act, 1906, and the Workmen's Compensation Acts, 1934 to 1955	...	...	...	17,924
				<u>£423,630</u>

Subhead N.2.

£

Compensation allowances under Article 10 of the Treaty of 6th December, 1921	18,268
--	-----	-----	-----	--------

Subhead N.3.

£

Agency payments in respect of compensation allowances	...	...	21,080
TOTAL	...		<u>£462,978</u>

POST OFFICE TELEGRAPHS (TELEPHONIC SYSTEM)

AN ACCOUNT OF THE RECEIPTS AND PAYMENTS BY THE MINISTER FOR POSTS AND TELEGRAPHS UNDER THE TELEGRAPH ACTS, 1892-1907, THE TELEPHONE TRANSFER ACTS, 1911, THE TELEGRAPH (MONEY) ACTS, 1913-1921 AND THE TELEPHONE CAPITAL ACTS, 1924 TO 1956

Receipts in the Year ended 31st March, 1960	Total for the previously expired period	Total to 31st March, 1960	Payments in the Year ended 31st March, 1960	Total for the previously expired period	Total to 31st March, 1960
£	£	£	£	£	£
To Balance on 31st March, 1959	16,279	—	—	16,279	—
„ Advances from the Exchequer	1,350,000	22,701,858	1,611,803	20,425,579	22,037,382
„ Stores held under suspense head now allocated ...	230,000	—	—	910,000	680,000
„ Balance on 31st March, 1960	15,524	15,524	—	—	—
TOTAL ...£	1,611,803	21,351,858	1,611,803	21,351,858	22,717,382
			TOTAL ...£		

DEPARTMENT OF POSTS AND TELEGRAPHS, DUBLIN,
31st May, 1960.

L. Ó BROIN,
Accounting Officer.

I have examined the above Account. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

LIAM Ó CADHLA,
Comptroller and Auditor General.

WIRELESS BROADCASTING

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for Salaries and other Expenses in connection with Wireless Broadcasting (No. 45 of 1926), including Public Concerts.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Expenses of Broadcasting ...	529,000	498,703	30,297	—
B.—Equipment, inclusive of Labour ...	1,000	—	1,000	—
GROSS TOTAL ...£	530,000	498,703	31,297	—
			Surplus of Gross Estimate over Expenditure £31,297	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
<i>Deduct—</i> C.—Appropriations in Aid ...	93,500	92,590	£910	
NET TOTAL ...£	436,500	406,113	Net Surplus to be surrendered £30,387	

Extra Receipts payable to Exchequer						Estimated	Realised
						£	£
Licence fees	...	...	...	...	...	429,000	433,039

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

	Estimated	Expended
	£	£
A.—Expenses of Broadcasting—		
1. Salaries, Wages and Allowances ...	302,000	297,450
2. Daily Programmes, including Public Concerts ...	156,000	143,579
3. General Expenses, including certain Equipment, Travelling, Subsistence and Entertainment Expenses ...	71,000	57,674

1. Savings due to vacancies not being filled during the year.

2. The expenditure on artists' fees was less than anticipated.

3. Expenditure on light and power and purchase of music was less than anticipated, and expected deliveries of equipment were not effected within the year.

B.—Saving due to deliveries of equipment not being effected within the year,

APPROPRIATIONS IN AID

				Estimated	Realised
				£	£
1. Receipts from advertisements	...	...	...	88,000	87,580
2. Miscellaneous	...	...	...	5,500	5,010
				<u>£93,500</u>	<u>£92,590</u>

Casual variation.

EXTRA REMUNERATION (exceeding £50)

Five Clerical Officers, one Writing Assistant, one Adult Messenger and fifteen Doorkeepers received extra remuneration varying from £51 to £263 in respect of extra attendance.

Thirty-eight orchestra members, one Talks Producer, one Assistant Producer, one Assistant Supervisor, one Sports Officer, one Announcer, one Programme Assistant, two Actors and one Clerical Officer received extra remuneration varying from £52 to £374 for extra attendance and professional services rendered. An orchestra member received a gratuity of £35 for performing special duties, and £32 in respect of extra attendance.

Seven Inspectors, forty-three Technicians and one Unestablished Installer received extra remuneration varying from £56 to £337 in respect of extra attendance on week-days, duty on Sundays, Bank Holidays, Good Friday and Christmas Day, and substitution pay.

The Controller of Programmes received a gratuity of £300 for performing special duties, and £51 for professional services.

An Orchestra Conductor received a gratuity of £200 for performing special duties.

NOTES

The Accounts of other Departments include expenditure of approximately £3,060 in respect of staff temporarily lent, without repayment, to this Office.

A payment of £4 was made to an artist for a broadcast which had to be abandoned owing to circumstances outside his own control.

Payments totalling £4 were made to two artists engaged for a broadcast which had to be cancelled.

A payment of £5 was made to an artist whose broadcast had to be cancelled because of a technical hitch.

L. Ó BROIN,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,
30th May, 1960.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

DEFENCE

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for the Defence Forces (including certain Grants-in-Aid) under the Defence Act, 1954 (No. 18 of 1954), and for certain administrative Expenses in connection therewith; for certain Expenses under the Offences against the State Acts, 1939 and 1940 (No. 13 of 1939 and No. 2 of 1940) and the Air-raid Precautions Acts, 1939 and 1946 (No. 21 of 1939 and No. 28 of 1946); for Expenses in connection with the issue of Medals, etc.; and for a Grant-in-Aid of the Irish Red Cross Society (No. 32 of 1938).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Pay of Officers, Cadets, N.C.O.'s and Privates <i>Original</i> £2,549,710 <i>Supplementary</i> 57,000	2,606,710	2,578,985	27,725	—
A.1.—Military Educational Courses abroad	3,709	1,167	2,542	—
A.2.—Expenses of Equitation Teams at Horse Shows ...	2,500	2,406	94	—
A.3.—Bounties, Rewards and Gratuities	3,850	5,670	—	1,820
B.—Marriage Allowance <i>Original</i> £422,000 <i>Supplementary</i> 8,000	430,000	448,650	—	18,650
C.—Pay of Civilians attached to Units	689,601	700,798	—	11,197
D.—Pay of Chaplains and Officiating Clergymen	11,355	11,063	292	—
E.—Pay of Officers of Medical Corps, etc. <i>Original</i> £107,196 <i>Supplementary</i> 2,000	109,196	105,740	3,456	—
F.—Medicines and Instruments ...	14,880	13,546	1,334	—
G.—Subsistence and other Allowances	68,180	77,519	—	9,339
H.—Transport of Troops ...	59,400	63,413	—	4,013

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
I.—Conveyance of Stores, etc. ...	3,405	3,955	—	550
J.—Mechanical Transport ...	96,548	106,575	—	10,027
K.—Provisions and Allowances in lieu ...	633,144	619,069	14,075	—
L.—Petrol and Oils ...	84,650	83,968	682	—
M.—Clothing and Equipment ...	261,770	226,611	35,159	—
N.—Animals and Forage ...	14,627	13,424	1,203	—
O.—General Stores ...	107,915	102,443	5,472	—
O.1.—Assistance to Civil Aviation	5	—	5	—
P.—Defensive Equipment ...	72,665	66,677	5,988	—
P.1.—Civil Defence ...	130,341	63,599	66,742	—
P.2.—Naval Service				
<i>Original</i> £190,895				
<i>Supplementary</i> 2,000				
	192,895	196,185	—	3,290
Q.—Engineer Stores ...	12,760	10,618	2,142	—
R.—Fuel, Light and Water in kind and Fuel Oils ...	173,000	183,815	—	10,815
S.—Barrack Maintenance and New Works ...	134,015	123,545	10,470	—
S.1.—Marine Transport Service (Vessels) ...	19,779	19,839	—	60
T.—Military Lands ...	7,450	5,374	2,076	—
U.—Compensation ...	9,650	21,003	—	11,353
V.—Barrack Services ...	51,100	47,264	3,836	—
W.—Insurance ...	64,114	63,896	218	—
X.—Incidental Expenses ...	21,375	11,102	10,273	—
X.1.—Telegrams, Telephones and Postage ...	50,920	49,758	1,162	—
X.2.—Hospital Treatment of Soldiers' Dependants ...	1,250	1,117	133	—
X.3.—Irish Red Cross Society (Grant-in-Aid) ...	17,950	11,898	6,052	—
Y.—Office of the Minister for Defence: Salaries, Wages and Allowances ...	294,390	300,517	—	6,127
Y.1.—Travelling Expenses of Office Staff ...	3,800	2,009	1,791	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Y.2.—The Reserve Defence Force <i>Original</i> £476,857 <i>Supplementary</i> 3,000	479,857	439,011	40,846	—
Y.3.—The Reserve Defence Force— An Fórsa Cosanta Aitiúil and An Slua Muirí (Grants- in-Aid)... ..	19,000	18,999	1	—
A.A.—Expenses in connection with the Offences against the State Acts, 1939 and 1940	28,430	2,253	26,177	—
B.B.—Medals, etc.	500	272	228	—
Balances Irrecoverable	—	43	—	43
	6,986,686	6,803,796	270,174	87,284
<i>Deduct—</i> Anticipated Savings on various Subheads (<i>See</i> Supplemen- tary Estimate)	40,000	—	40,000	—
GROSS TOTAL <i>Original</i> £6,914,686 <i>Supplementary</i> 32,000	£ 6,946,686	6,803,796	230,174	87,284
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £142,890	
<i>Deduct—</i> Z.—Appropriations in Aid	190,786	192,632	Surplus of Appropriations in Aid realised £1,846	
NET TOTAL <i>Original</i> £6,723,900 <i>Supplementary</i> 32,000	£ 6,755,900	6,611,164	Total Surplus to be surrendered £144,736	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—The saving is due to the average strength being below that for which provision was made.

A.1.—Vacancies on courses were less than anticipated.

A.3.—The excess is due to payment of extension-of-service bounties being greater than expected.

B.—The excess is due to the increased number admitted to the married establishment.

- C.—The excess is due to general increases in pay.
- E.—The saving is due to the average strength being below that for which provision was made.
- F.—No expenditure arose in respect of persons receiving hospital treatment after discharge from the Forces for which £200 was provided. The balance of £1,134 is due mainly to demands being less than anticipated. Expenditure includes sums of £1 each paid to two contractors in respect of clerical errors made when tendering (S. 9/13/39).
- G.—Due to reorganisation of the Defence Forces which took place during the year there was an increase in the number of officers, N.C.O.'s and privates on duty with An Fórsa Cosanta Áitiúil. The excess expenditure is due mainly to the consequent increase in the cost of subsistence allowance.
- H.—The excess is due to increased travelling by personnel of the Forces and increases in transport costs.
- I.—The excess is due to an increase in the number of removals of furniture consequent on the reorganisation of the Defence Forces.
- J.—An excess of £14,710 due to increased advances to officers for purchase of cars was offset by a saving of £3,000 in respect of road tax and other savings amounting to £1,683. Expenditure includes a sum of £2 paid to a contractor in respect of a clerical error made when tendering (S. 9/4/52).
- K.—There was a saving of £30,743 in respect of purchase of rations which was partly offset by an excess of £16,822 on payment of ration allowance. The nett saving was due to the average strength being below that for which provision was made.
- M.—Due to non-delivery of uniforms, etc., within the year there was a saving of £31,991 which was partly offset by an excess of £728 in respect of allowances in lieu of civilian suits on discharge from the Defence Forces. As the number of officers and nurses was below the strength provided for, there was a saving of £4,183 on the uniform allowance for them.
- N.—The saving is due mainly to the reduced cost of forage consequent on a decrease in the average number of horses maintained.
- O.—Savings are due to deliveries of stores being less than expected. Expenditure includes the sum of £41 paid to contractors in respect of clerical errors made when tendering (S. 9/13/39 and S. 9/4/52).
- P.—Savings are due to deliveries of stores being less than expected.
- P.1.—The saving is due to grants to local authorities being less than was expected and to deliveries of equipment and stores not being up to expectations. In addition, due to siting difficulties, the erection of one training range was deferred and the other range provided for was only partially completed. The purchase of 1,500 uniforms was also deferred as, due to the slow rate of recruitment, stocks held were sufficient.
- P.2.—The excess is due to the average strength of the Naval Service being higher than that for which provision was made (£8,408). This excess was offset by savings of £5,118 due to deliveries of stores being less than expected.
- Q.—The saving is due to deliveries of stores being much less than anticipated.
- R.—The excess is due mainly to the increased use of electricity.
- S.—The saving is due to the fact that new works were not proceeded with to the extent anticipated and also that deliveries of stores ordered were less than anticipated. Expenditure includes the sum of £78 paid to contractors in respect of clerical errors made when tendering (S. 9/13/39).
- T.—The saving is due to the fact that sites at Dublin estimated to cost £1,850 were not acquired. In addition, maintenance works estimated to cost £572 were not proceeded with within the year. This saving was partly offset by increases in wages.

U.—It is not possible to forecast accurately the expenditure under this heading.

V.—The saving is due to slow delivery of stores (£1,971) and to public laundry charges being less than anticipated (£1,865). Expenditure includes a sum of £2 paid to a contractor in respect of a clerical error made when tendering (S. 9/13/39).

X.—The saving is due mainly to reduced expenditure on advertising (£9,460). Expenditure includes a sum of £3 paid to a contractor in respect of a clerical error made when tendering (S. 9/13/39).

X.2.—It is not possible to forecast accurately the expenditure under this heading.

X.3.—The saving is due to a reduction of £4,500 in the grant payable to the Irish Red Cross Society in respect of normal activities and of £1,552 in respect of the maintenance of refugees from North China, the numbers of which had become smaller.

Y.—The excess is due mainly to the average number on the establishment being greater than that for which provision was made.

Y.1.—The travelling of office staff was less than anticipated.

Y.2.—The saving is due to deliveries of uniforms not being up to expectations (£14,204) and to deferment of purchase of lands and premises (£7,259). The balance (£9,385) is due to a decrease in the numbers reporting for annual training.

A.A.—The saving is due to the closing of the Curragh Internment Camp.

B.B.—Medals were not purchased to the extent expected.

Balances Irrecoverable.—Special subhead opened with Department of Finance authority. See Statement of Losses.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Revenue from lands and premises	17,320	18,432
2. Sale of surplus land	2,000	8,377
3. Deductions from officers' pay in respect of occupation of official quarters	22,000	22,759
4. Sale of surplus stores and unserviceable clothing	10,000	12,883
5. Receipts from dental workshops	350	397
6. Receipts from clothing issued on repayment	5,500	5,662
7. Sale of manure, etc.	250	197
8. Sale of cast horses	1,000	1,602
9. Sale of hides and offals	4,000	5,087
10. Sale of supplies on repayment	63,000	53,442
11. Revenue from bands	1,000	1,167
12. Receipts on discharge by purchase	600	855
13. Refunds in respect of treatment and maintenance of patients in military hospitals	4,000	3,557
14. Receipts in respect of barrack damages	750	3,308
15. Receipts for fuel, light and water and barrack services	15,000	8,471
16. Transport on repayment and refunds in respect of damaged vehicles	3,000	1,780
17. Refunds for warrants issued on repayment	6,000	6,558
18. Receipts from stores issued on repayment	2,000	2,264
19. Engineer services rendered on repayment	500	880
20. Show prizes	750	694
21. Refunds in respect of services of seconded officers	2,000	2,939
22. Receipts for X-ray and aerial photographs	850	1,009
23. Receipts for use of power for private wireless sets	86	36
24. Refunds in respect of telephones	2,000	2,407
25. Receipts from civil defence equipment sold to local authorities	100	1,998
26. Refunds for civil defence uniforms issued to local authorities	11,730	2,495
27. Miscellaneous	15,000	13,376
	<u>£190,786</u>	<u>£192,632</u>

1, 3—13 (inclusive), 15—20 (inclusive) and 22—24 (inclusive). It was not possible to forecast with a greater degree of accuracy the receipts under these headings.

2. There were more sales of lands than was expected.

14. Surplus is due mainly to a receipt of £1,587 from the Irish Red Cross Society in respect of damage to Knockalisheen Camp during occupation by refugees.

21. Surplus is due to the refund of the pay of a Civil Servant on loan to the Civil Service Clerical Association.

25. The surplus is due to sale to local authorities of stores which had been on loan to them.

26. Due to slow rate of recruitment for Civil Defence the demand for uniforms was not as great as anticipated.

27. Receipts under this heading are difficult to foresee and accurate estimation is not possible. These include :—

(a) Refunds in respect of loss of services of personnel of Defence Forces	£961
(b) Purchase of officers' cars—repayment of advances ...	£7,375
(c) Recoveries in respect of payments charged in prior years ...	£2,184

LOSSES STATEMENT

Particulars of cases with reference to Department of Finance authorities	Deficiencies of Stores and other Losses not affecting the 1959-60 Vote	Cash Losses charged to Balances Irrecoverable, 1959-60
	£	£
I.—LOSSES CONSEQUENT ON THEFT, FRAUD OR NEGLIGENCE, PROVED OR SUSPECTED		
1. Three cases of theft caused a gross loss of £14 (S.4/34/44 and S.4/34/49)	14	—
2. Cases of damage to Army vehicles in which negligence on the part of military personnel was suspected or proved. Disciplinary action was taken in certain cases and sums amounting to £44 were recovered against a gross loss of £232 (S.4/25/56)	188	—
3. Loss of or damage to stores. Two cases due to negligence involving a loss of £25. Disciplinary action was taken in one case and the sum of £10 was recovered (S.4/25/56 and S.8/1/59)	15	—
4. Two cases of damage to buildings (Government property) due to illegal entry resulted in a loss of £29 (S.7/36/36 and S.4/78/47) ...	29	—
5. Two cases of damage to buildings (Government property) arising out of accidents involving Army vehicles resulted in a loss of £2 (S.4/25/56)	2	—

Particulars of cases with reference to Department of Finance authorities	Deficiencies of Stores and other Losses not affecting the 1959-60 Vote	Cash Losses charged to Balances Irrecoverable, 1959-60
	£	£
6. Damage caused to 18-pounder guns as a result of collisions whilst being towed by Army vehicles. Disciplinary action was taken in two cases and sums amounting to £5 were recovered against a gross loss of £25 (S.4/25/56)	20	—
7. Two cases of damage to aircraft (£18,178 and £142) which Courts of Enquiry held were due to negligence. Disciplinary action was taken in one case and the sum of £20 was recovered against a gross loss of £18,320 (S.8/29/39)	18,300	—
II.—OTHER LOSSES		
8. Cases of damage to Army vehicles not due to negligence, including expenditure incurred under mutual forbearance agreements, etc. The total amount involved was £1,014 of which sums amounting to £22 were recovered (S.4/25/56)	992	—
9. Loss of or damage to stores for which negligence could not be attributed to any person (S.4/34/49, S.4/25/56 and S.4/16/58) ...	860	—
10. Four cases of damage to aircraft (£323, £341, £12,858 and £264) in which Courts of Enquiry found that no person was responsible through negligence or want of care, resulted in a loss of £13,786 (S.8/29/39)	13,786	—
11. Debit balances on non-effective soldiers' accounts (S.4/25/56)	65	43
12. Value of clothing found to be deficient on desertion of members of the Defence Forces (S.4/25/56)	790	—
13. One ex-member of the Defence Forces, and a widow of a soldier failed to vacate respective married quarters within the prescribed period and, after all available credits were appropriated, overholding charges amounting to £297 together with sums totalling £10 in respect of barrack services deficiencies, etc., were irrecoverable (S.4/25/56)	307	—
14. One slaughtered beast was condemned as unfit for human consumption. The total loss was £78 but the sum of £9 was borne by the contractor and £4 was realised from the sale of the hide (S.7/16/31 and S.4/10/34)	65	—
15. As the result of a fire in the home of an F.C.A. officer, his service uniform valued at £20 was burned. The sum of £5 was refunded by the officer (S.4/34/49)	15	—

Particulars of cases with reference to Department of Finance authorities	Deficiencies of Stores and other Losses not affecting the 1959-60 Vote	Cash Losses charged to Balances Irrecoverable, 1959-60
	£	£
<p>16. Waiver of claims in respect of:—</p> <p>(a) default in a contract (£2)</p> <p>(b) default in a contract (£174)</p> <p>(c) heavy machinery, Department's property, damaged whilst on loan to a contractor (£56)</p> <p>(d) conveyance of teams to and from foreign Horse Shows in 1951 and 1952 (£15) (S.7/29/34, S.9/12/40 and S.9/7/53)</p>	247	—
TOTAL£	35,695	43

EXTRA REMUNERATION (exceeding £50)

Four Army officers received allowances of £54, £176, £54 and £174, respectively, from Vote 1 for performing the duties of Aides-de-Camp to the President.

Two Army officers received allowances of £36 and £118, respectively, from Vote 3 for performing the duties of Aides-de-Camp to the Taoiseach.

An Army officer received an allowance of £155 from Vote 26 for technical services rendered in connection with the inspection of industrial explosives.

NOTES

This Account includes the sum of £3,840 in respect of pay and allowances of Army officers on loan to other Departments.

This Account includes the pay of two officers on loan to the United Nations Truce Supervision Organisation (S.4/16/58).

This Account includes the pay of an officer who was on full time service with Cumann Luitheleas Gaedheal for a period of 47 days (S.4/2/56).

The Account of another Department includes expenditure of £347 in respect of staff temporarily lent, without repayment, to this Department.

Stores surplus to Army requirements, valued at £17, £64 and £300, were taken over by the Department of Justice, the Department of Posts and Telegraphs and the Office of Public Works, respectively (S.8/16/45, S.7/8/55 and S.13/6/59).

Stores valued at £2,633 and £659 which were surplus to the requirements of the Department of Lands and the Office of Public Works, respectively, were taken over by this Department (S.76/1/53 and S.7/8/53).

Expenditure amounting to £95 was incurred within the year on behalf of the Department of Justice (S.4/9/58).

Supplies of uniform material amounting in value to £2,350 were borrowed by other Departments from stocks, the property of this Department, held by the Department of Posts and Telegraphs. The stocks are to be replaced as and when required. Stocks to the value of £1,729 borrowed in previous years were returned (S.41/2/58).

In addition to an amount borne on Vote 59, expenditure amounting to £41 was incurred in connection with the visit of a foreign naval vessel of which £35 was incurred in 1958-59 and the balance in 1959-60 (S.100/1/57).

Recovery was waived of the sum of £3 paid to a civilian, who died, in respect of an overgrant of leave (S.4/34/49).

Roadside fences—civilian property—damaged as a result of collisions by Army lorries were repaired by the Army at a cost of £13 (S.6/13/53, S.4/87/54 and S.4/25/56).

Equipment was made available to the Director, National Museum of Ireland, in connection with archaeological excavations at Donegal (S.18/4/53).

Equipment was made available to the Special Employment Schemes Office in connection with archaeological excavations at Tara (S.18/4/53).

The following loss to a building by fire not covered by insurance was sustained :—

Fermoy Camp—Aerodrome—Officers' Mess	£742
--------------------------------------	-----	-----	-----	-----	------

In eight cases amounts totalling £1,016, in respect of claims against third parties for loss of services arising from accidents to personnel, were abandoned as irrecoverable. In two cases involving sums of £71 and £55, compromise payments of £50 and £28 were accepted (S.4/14/54).

The sum of £6,179 received from the Vote for Remuneration (No. 70) was credited as follows :—

Subhead				£
C	...	...	...	244
Y	...	...	...	5,935
				<hr/>
				£6,179
				<hr/>

Ex-gratia payments were sanctioned by the Minister for Finance as follows :—

- | | |
|-----|--|
| £ | |
| 140 | to the Cork Harbour Commissioners arising out of the destruction by fire of a navigational leading light at Dún an Dáibhisigh, Co. Cork, in 1957. Subhead U (S.4/16/45). |
| 3 | to a member of the staff in respect of damage to personal property. Subhead X (E.109/41/41). |
| 9 | to a civilian employee of the Department in respect of additional hours worked. Subhead C (S.5/4/51). |

AODH MAC BRÁDAIGH,

Oifigeach Cuntaisíochta.

AN ROINN COSANTA,
30 Bealtaine, 1960.

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

LIAM Ó CADHLA,

Comptroller and Auditor General.

ARMY PENSIONS

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for Wound and Disability Pensions, Further Pensions and Married Pensions, Allowances and Gratuities (No. 26 of 1923, No. 12 of 1927, No. 24 of 1932, No. 15 of 1937, No. 2 of 1941, No. 14 of 1943, No. 3 of 1946, Nos. 19 and 28 of 1949, No. 23 of 1953 and No. 19 of 1957); Military Service Pensions, Allowances and Gratuities (No. 48 of 1924, No. 26 of 1932, No. 43 of 1934, No. 33 of 1938, No. 5 of 1944, Nos. 11 and 34 of 1945, Nos. 7 and 29 of 1949, No. 5 of 1953 and No. 12 of 1957); Pensions, Allowances and Gratuities (No. 37 of 1936, No. 9 of 1948, No. 30 of 1950, No. 27 of 1952, No. 4 of 1953 and No. 17 of 1957); Payments in respect of Compensation for Members of the Local Defence Force (No. 19 of 1946 and No. 15 of 1949); and for sundry Contributions and Expenses in respect thereof, etc.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
ARMY PENSIONS BOARD				
A.—Salaries, Wages and Allowances	6,480	6,658	—	178
B.—Travelling Expenses ...	10	—	10	—
PENSIONS, ALLOWANCES, Etc.				
C.—Wound and Disability Pensions and Gratuities, etc.	167,000	161,474	5,526	—
D.—Allowances and Gratuities to Dependants, etc. ...	71,000	68,606	2,394	—
E.—Surgical and Medical Appliances	1,000	1,005	—	5
F.—Hospital Treatment ...	2,000	1,406	594	—
G.—Military Service Pensions ...	573,000	566,084	6,916	—
H.—Defence Forces (Pensions) Schemes, 1937 to 1957 ...	435,000	440,845	—	5,845
I.—Expenses of Applicants and of Witnesses attending for Examination, etc. ...	2,300	2,361	—	61
J.—Incidental Expenses ...	2,700	3,269	—	569
K.—Connaught Rangers (Pensions) Acts, 1936 to 1957 ...	1,460	1,243	217	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
L.—Compensation for Death or Personal Injuries sustained by Members of the Local Defence Force and Medical and other Expenses in connection therewith ...	4,100	1,809	2,291	—
M.—Special Allowances to Persons who served in Easter Week, to Persons awarded Medals and to Persons granted Pensions under the Connaught Rangers (Pensions) Acts ...	410,000	395,960	14,040	—
N.—MacSwiney (Pension) Act, 1950 ...	500	500	—	—
O.—Pensions Act, 1952 ...	1,000	1,000	—	—
TOTAL ...	£ 1,677,550	1,652,220	31,988	6,658

Surplus to be surrendered ... £25,330

Extra Receipts payable to Exchequer

Refunds of overpayments ...	£ 363
Recoveries in respect of pension liability ...	322
	<u>£1,185</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- C.—A number of pensions remained unpaid as life certificates were not forthcoming.
- D.—The number of new cases coming on pay was less than anticipated.
- F.—The number of pensioners requiring hospital treatment cannot be foreseen.
- H.—The excess is due mainly to the number of new cases coming on pay being greater than expected.
- J.—This subhead includes *ex-gratia* payments totalling £1,007 made to ex-members of the Advisory Committee for services rendered (E.84/3/55).
- K.—The saving is due mainly to the withholding of pensions in cases where life certificates were not forthcoming.
- L.—Contemplated increases in the rates of compensation, with retrospective effect, did not become payable.
- M.—The average annual rate of allowance was less than estimated.

NOTES

In addition to cash recoveries of overpayments accounted for under Exchequer Extra Receipts, recoveries as under, in respect of overpayments included in the Accounts of previous years, have been made either by deduction from or by withholding pensions or allowances to which the pensioners concerned were entitled—

<i>Subhead</i>			£
C.	...	...	149
G.	...	...	82
H.	...	...	17
M.	...	...	2,055

The undermentioned sum, made up of unrecovered balances of overpayments which were included in the Accounts of previous years, has been treated as irrecoverable (P.19/111/53 and P.19/3/59)—

<i>Subhead</i>			£
M.	...	...	310

The sum of £137 received from the Vote for Remuneration (No. 70) was credited to Subhead A.

The sum of £29,016 received from the Vote for Increases in Pensions (No. 67) was credited as follows:—

<i>Subhead</i>			£
C.	...	...	5,199
D.	...	...	1,042
G.	...	...	17,200
H.	...	...	5,426
K.	...	...	41
N.	...	...	36
O.	...	...	72
			<u>£29,016</u>

AODH MAC BRÁDAIGH,
Oifigeach Cuntasaíochta.

AN ROINN COSANTA,
18 Bealtaine, 1960.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

EXTERNAL AFFAIRS

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for External Affairs, and of certain Services administered by that Office (No. 16 of 1924) including a Grant-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
HEADQUARTERS				
A.1.—Salaries, Wages and Allowances	77,500	77,455	45	—
A.2.—Travelling Expenses ...	700	1,121	—	421
A.3.—Incidental Expenses ...	1,700	2,402	—	702
A.4.—Telegrams, Telephones and Postage	5,900	6,052	—	152
A.5.—Subscriptions to Inter-Governmental Legal Bodies	500	454	46	—
REPRESENTATIVES ABROAD				
B.1.—Salaries, Wages and Allowances	289,970	290,882	—	912
B.2.—Travelling Expenses ...	22,000	27,376	—	5,376
B.3.—Postage, Stationery, Telegrams and Telephones ...	13,700	15,379	—	1,679
B.4.—Incidental Expenses ...	2,690	3,275	—	585
B.5.—Repatriation and Maintenance of destitute Irish Persons abroad	100	94	6	—
MISCELLANEOUS				
C.1.—Cultural Relations with other Countries (Grant-in-Aid)	7,000	6,914	86	—
C.2.—Information Material ...	8,000	5,337	2,663	—
C.3.—Official Entertainment ...	6,000	6,592	—	592
GROSS TOTAL ...£	435,760	443,333	2,846	10,419
			Excess of Expenditure over Gross Estimate £7,573	
			Surplus of Appropriations in Aid realised	
<i>Deduct—</i>	Estimated	Realised		
D.—Appropriations in Aid ...	8,520	9,156	£636	
NET TOTAL ...£	427,240	434,177	Net Deficit <u>£6,937</u>	

Extra Receipts payable to Exchequer

£
60

The above sum represents refund of balance of extra-statutory advances made in connection with the winding-up of the Irish News Agency.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Travel by officers stationed at Headquarters was greater than envisaged.
- A.3.—It was not possible to keep expenditure on the purchase and postage of essential newspapers and periodicals within the amount provided in the estimate.
- A.5.—The total amount of the subscriptions had not been determined when the estimate was prepared.
- B.2.—Excess due to transfers of officers abroad arising from unforeseen causes.
- B.3 and B.4.—Accurate estimation not possible. Excess arose mainly in the offices in the U.S.A. where expenditure was higher than anticipated.
- C.2.—Some of the projects envisaged under this subhead were not undertaken in the financial year.
- C.3.—The purpose of this subhead is of a nature which does not permit of forecasting with precision the level of expenditure.

APPROPRIATIONS IN AID

	Estimated	Realised
1. Sum recoverable in respect of salaries, etc., of staff seconded to Córas Tráchtála, Teoranta, etc. ...	£ 5,020	£ 6,276
2. Miscellaneous	3,500	2,880
	<u>£8,520</u>	<u>£9,156</u>

The sum realised at 1 above includes a sum of £1,425 for salaries recovered from An Bord Scoiláireachtaí Cómalairte.

NOTES

The sum of £51,206 was paid to the Office of the Revenue Commissioners for fee stamps for use in connection with Consular Services provided by this Department.

Accounts of other Departments include expenditure of £1,237 in respect of staff lent, without repayment, to this Department.

Claims amounting to £140 for refund of expenditure on repatriation were abandoned as irrecoverable (S.71/9/53 and S.99/1/26).

The sum of £333,500 advanced to the Irish News Agency under Section 11 of the Irish News Agency Act, 1949, was written off (F.200/9/57).

A payment of Pesos 5,000 (£25) was made by way of a contribution to a fund organised by the Nuncio as Dean of the Diplomatic Corps in Buenos Aires as a practical gesture of sympathy with the Argentine people in the flood disaster in April, 1959 (S.71/6/50).

A sum of £4,010 was received from the Vote Remuneration (No. 70).

C. C. CREMIN,
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
27th June, 1960.

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

LIAM Ó CADHLA,

Comptroller and Auditor General,

INTERNATIONAL CO-OPERATION

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for contributions to the Council of Europe, the Organisation for European Economic Co-Operation and the United Nations; and for other expenses in connection therewith.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
COUNCIL OF EUROPE				
A.1.—Contribution towards the Expenses of the Council ...	9,700	10,410	—	710
A.2.—Travelling Expenses ...	5,700	3,681	2,019	—
A.3.—Incidental Expenses ...	200	97	103	—
ORGANISATION FOR EUROPEAN ECONOMIC CO-OPERATION				
B.1.—Contribution towards the Expenses of the Organisation ...	11,400	11,831	—	431
B.2.—Travelling Expenses ...	5,600	1,597	4,003	—
B.3.—Incidental Expenses ...	350	473	—	123
UNITED NATIONS				
C.1.—Contribution to the United Nations ...	31,000	30,342	658	—
C.2.—Travelling Expenses ...	9,000	9,944	—	944
C.3.—Incidental Expenses ...	1,350	1,323	27	—
C.4.—Contribution to the United Nations Children's Fund	2,500	2,500	—	—
C.5.—Contribution towards Technical Assistance Programme	5,000	5,000	—	—
C.6.—Contribution towards the United Nations Emergency Force ...	11,000	8,620	2,380	—
C.7.—Contribution to the United Nations Refugee Fund ...	1,670	1,670	—	—
C.8.—Contribution to the United Nations Relief and Works Agency ...	1,000	1,000	—	—
TOTAL ...	95,470	88,488	9,190	2,208

Surplus to be surrendered ... £6,982

Extra Receipts payable to Exchequer

	£
Recovery of expenditure charged in prior years ...	67

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—Estimate framed before amount of contribution determined.

A.2 and A.3.—Savings due to the fact that the number of Assembly committee meetings attended by delegates was less, and the duration of Assembly sessions shorter, than anticipated.

B.2.—The subhead included provision for expenses arising from participation in European trade discussions. Such discussions were, however, fewer than anticipated.

B.3.—Expenditure on incidental entertainment by officers of other Departments was greater than anticipated.

C.2.—Excess due to the fact that the size of the delegation to the Fourteenth Session of the U.N. General Assembly was slightly larger than anticipated.

C.6.—Amount of contribution was reduced by reason of supplementary voluntary contributions made by certain larger member countries.

C. C. CREMIN,
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
27th June, 1960.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

OFFICE OF THE MINISTER FOR SOCIAL WELFARE

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Social Welfare.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	1,211,000	1,175,975	35,025	—
B.—Travelling Expenses ...	40,100	41,207	—	1,107
C.—Incidental Expenses ...	1,300	1,080	220	—
D.—Telegrams, Telephones, Postal Expenses, etc.	66,870	75,611	—	8,741
E.—Provision of Rooms for Official Purposes	600	588	12	—
F.—Manufacture of Insurance Stamps	815	815	—	—
G.—Advertising	430	348	82	—
H.—Insured Persons' Medical Certificates	117,750	117,785	—	35
I.—Blind Pensions Medical Certificates	300	238	62	—
J.—Subscription, etc., to International Organisation ...	125	127	—	2
K.—Transport and Compensation	4,200	4,468	—	268
M.—Losses	—	62	—	62
GROSS TOTAL	£ 1,443,490	1,418,304	35,401	10,215
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £25,186	
<i>Deduct—</i>			Deficiency of Appropriations in Aid realised	
L.—Appropriations in Aid ...	961,890	949,015	£12,875	
NET TOTAL	£ 481,600	469,289	Net Surplus to be surrendered £12,311	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving mainly due to the non-filling or the delayed filling of vacancies, partly offset by the cost of increases in remuneration.
- B.—Estimated as closely as practicable having regard to the extent and scope of the Department's requirements for travelling expenses.
- C.—Miscellaneous incidental expenses and expenditure on uniforms were less than expected.
- D.—Excess arose on postal expenses and was due to an adjusting charge claimed by the Department of Posts and Telegraphs in respect of the prior year.
- G.—Saving mainly due to the fact that the provision for non-recurrent advertising had not to be utilised.
- I.—Saving due to the number of certificates issued being less than expected.
- K.—The provision for replacement of motor cars proved insufficient but the resultant increase in expenditure was partly offset by the running, etc., expenses of the fleet having been lower than was anticipated.
- M.—The charge to the subhead comprises—
1. Cash shortages at Local Offices not exceeding £2 in any one case and not involving suspicion of fraud or culpable negligence on the part of officers of the Department (S.70/1/47) £ 19
 2. Irrecoverable overpayments of wages to two temporary messengers for excess annual leave (E.103/2/46) 19
 3. Loss resulting from the fraudulent conversion to his own use by a local agent of a cheque drawn on the Social Insurance Fund to the value of £10 in respect of marriage benefit payable to an insured person. The agent was prosecuted and dismissed. Balances of remuneration due, of an amount in excess of £10, were withheld (S.73/3/54) 10
 4. Loss arising from spurious payments by way of unemployment assistance effectuated by a Clerical Officer in a Dublin Employment Exchange. The officer was dismissed and his prosecution was directed but has not so far taken place as he has left the country. A net balance of salary of £4 due was withheld (S.73/3/54) 14

Two cases of loss involved no charge on public funds as the amounts were made good in both instances. A Clerical Officer obtained by false pretences sums amounting to £269 during periods between July, 1951, and August, 1959, in respect of Civil Service children's allowances to which he was not entitled. A local agent fraudulently converted to his own use cheques drawn on the Social Insurance Fund to the value of £39 in respect of disability benefit payable to insured persons. Both the Clerical Officer and the local agent were prosecuted and dismissed.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipt from the Social Insurance Fund in pursuance of Section 40 (2) of the Social Welfare Act, 1952	960,300	946,602
2. Receipts from sale of motor cars and parts	10	538
3. Repayment in respect of agency services performed on behalf of the British Ministry of Pensions and National Insurance	630	630
4. Impressed stamping fees	330	355
5. Miscellaneous	620	890
	<u>£961,890</u>	<u>£949,015</u>

1. The deficiency in the amount of the receipt from the Social Insurance Fund is mainly a consequential effect of the saving on Subhead A.

2. The surplus arose from unforeseen receipts from the sale of motor cars.

5. The surplus was mainly due to the recovery of overpayments of Civil Service children's allowances charged in the Accounts of closed years.

EXTRA REMUNERATION (exceeding £50)

An Assistant Principal Officer received £155 from the Vote for Wireless Broadcasting in respect of broadcasting fees.

Seventeen Clerical Officers received sums varying from £51 to £90 in respect of overtime.

Ten officers, of various grades, received sums ranging from £65 to £110 for service in the Army Reserve.

NOTES

This Account includes expenditure of £2,559 in respect of remuneration of staff temporarily lent, without repayment, to other Departments.

The Account of another Department includes expenditure of £626 in respect of remuneration of an officer temporarily lent, without repayment, to this Department.

P. J. KEADY,

Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,
31 Bealtaine, 1960.

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.

LIAM Ó CADHLA,

Comptroller and Auditor General.

SOCIAL INSURANCE

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for payments to the Social Insurance Fund (No. 14 of 1950 and No. 11 of 1952).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Payment to the Social Insurance Fund under Section 39 (9) of the Social Welfare Act, 1952	4,334,000	3,930,000	404,000	—
B.—Investment Return ...	38,000	34,681	3,319	—
TOTAL	£4,372,000	3,964,681		—
Surplus to be surrendered ... £			407,319	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Payments out of this subhead in any financial year are necessarily provisional as expenditure and income of the Social Insurance Fund are not known until after the close of the year. The saving is primarily due to the fact that the excess of expenditure over income of the Fund in 1959-60 was less than estimated, and partly to an adjustment in respect of an overdraw from this subhead in 1958-59.

B.—The interest rates used in calculating the investment return payable from the subhead in 1959-60 were slightly less than were provided for.

P. J. KEADY,

Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,
27 Bealtaine, 1960.

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.

LIAM Ó CADHLA,

Comptroller and Auditor General.

SOCIAL ASSISTANCE

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for Old Age Pensions and Pensions to Blind Persons, Children's Allowances, Unemployment Assistance, Widows' and Orphans' Non-contributory Pensions, and for Sundry Miscellaneous Social Welfare Services, including Grants.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
A.—Old Age Pensions	£	£	£	£
Original £10,400,000				
Supplementary 585,000				
	10,985,000	10,916,071	68,929	—
B.—Children's Allowances ...	7,126,000	7,079,303	46,697	—
C.—Unemployment Assistance ...	1,350,000	1,264,901	85,099	—
D.—Widows' and Orphans' Non-contributory Pensions				
Original £1,627,000				
Supplementary 80,000				
	1,707,000	1,694,110	12,890	—
E.—Grants under the Education (Provision of Meals) Acts, 1914 to 1930, as amended	80,000	79,652	348	—
F.—Grants under the School Meals (Gaeltacht) Acts, 1930 and 1933 ...	10,000	10,311	—	311
G.—Welfare of the Blind				
Original £14,500				
Supplementary 4,300				
	18,800	18,713	87	—
H.—Grants towards the Supply of Fuel for Necessitous Families ...	162,000	161,967	33	—
I.—Grants towards the Supply of Footwear for Necessitous Children ...	37,500	35,199	2,301	—
K.—Assistance paid in Error and Irrecoverable ...	—	80	—	80
L.—Extra-Statutory Grants ...	—	1,053	—	1,053
Deduct—	21,476,300	21,261,360	216,384	1,444
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	82,300	—	82,300	—
GROSS TOTAL				
Original £20,807,000				
Supplementary 587,000				
	£21,394,000	21,261,360	134,084	1,444
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £132,640	
Deduct—			Surplus of Appropriations in Aid realised	
J.—Appropriations in Aid	326,000	337,872	£11,872	
NET TOTAL			Total Surplus to be surrendered	
Original £20,481,000			£144,512	
Supplementary 587,000				
	£21,068,000	20,923,488		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A and B.—Estimated as closely as practicable.

C.—The numbers of recipients of unemployment assistance were lower than expected.

D.—The average number and weekly value of pensions in payment were less than anticipated.

E. and F.—Casual variations.

I.—Saving due to recoupable expenditure by some local authorities being less than anticipated.

K.—Unrecovered balances of social assistance overpayments hitherto held in suspense and now treated as irrecoverable (S.73/3/54).

L.—Grants made on grounds of equity in cases of old age pensions, children's allowances, and widows' and orphans' pensions where payment was impracticable within the prescribed periods (S.88/1/48).

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Contributions from County Borough and Urban Area Councils under section 26 of the Unemployment Assistance Act, 1933, as amended by the Unemployment Assistance (Amendment) Acts, 1938 and 1940 ...	309,000	315,290
2. Recoveries in cash under section 9 (2) of the Old Age Pensions Act, 1908, etc. ...	9,300	11,850
3. Recoveries of children's allowances overpaid ...	100	199
4. Recoveries of unemployment assistance overpaid ...	300	530
5. Recoveries of widows' and orphans' non-contributory pensions overpaid ...	290	1,083
6. Repayments from the Social Insurance Fund of interim payments of social assistance ...	7,000	8,777
7. Miscellaneous ...	10	143
	<u>£326,000</u>	<u>£337,872</u>

1. Surplus mainly due to the fact that certain instalments of contributions which were not expected to be received in 1959-60 came to hand before the close of that financial year.

2, 3, 4, 5, 6 and 7. The realisations under these heads vary considerably and cannot be forecast with any degree of certainty.

NOTES

In addition to cash recoveries of overpayments accounted for under Subhead J, recoveries as under, in respect of overpayments included in the relevant Accounts of previous years, have been made by deduction from assistance to which the persons concerned were entitled—

	£
Old Age Pensions	2,730
Children's Allowances	289
Unemployment Assistance	480
Widows' and Orphans' Non-contributory Pensions ...	669

The undermentioned sums, made up of unrecovered balances of overpayments which were included in the relevant Accounts of previous years, have been treated as irrecoverable (S.73/3/54)—

	£
Old Age Pensions	3,148
Children's Allowances	140
Unemployment Assistance	1

P. J. KEADY,

Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,
31 Bealtaine, 1960.

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.

LIAM Ó CADHLA,

Comptroller and Auditor General.

HEALTH

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1960, 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 Local Authorities and miscellaneous Grants.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
ADMINISTRATION, Etc.				
A.—Salaries, Wages and Allowances	196,800	190,679	6,121	—
B.—Travelling Expenses ...	5,000	4,876	124	—
C.—Incidental Expenses ...	500	436	64	—
D.—Telegrams, Telephones and Postage	3,000	3,079	—	79
E.—Expenses in connection with International Congresses, etc.	9,770	9,786	—	16
F.1.—Statutory Inquiries ...	100	92	8	—
F.2.—Expenses in connection with Consultative Health Councils, etc.	500	451	49	—
F.3.—Dissemination of Information and Advice on Health	6,750	6,651	99	—
G.—Vaccine Lymph Supply ...	2,220	2,196	24	—
MISCELLANEOUS				
H.—Grants to Health Authorities				
<i>Original</i> £8,270,000				
<i>Supplementary</i> 150,000				
	8,420,000	8,419,021	979	—
I.—Contributions to Local Authorities for the Improvement of County Homes and for alternative Accommodation for certain Classes hitherto maintained therein	11,400	10,072	1,328	—
J.—Grants to Voluntary Agencies	12,500	12,171	329	—
K.—Grant to An Bord Altranais	2,800	2,284	516	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
OIFIG AN ARD-CHLÁRAITHEORA				
L.1.—Salaries, Wages and Allowances	26,900	26,214	686	—
L.2.—Travelling Expenses ...	450	440	10	—
L.3.—Superintendent and District Registrars	2,960	2,702	258	—
L.4.—Incidental Expenses ...	450	408	42	—
	8,702,100	8,691,558	10,637	95
<i>Deduct—</i> Anticipated Savings on various Subheads (See Supplementary Estimate) ...	8,600	—	8,600	—
GROSS TOTAL <i>Original</i> £8,552,100 <i>Supplementary</i> 141,400	£8,693,500	8,691,558	2,037	95
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £1,942	
<i>Deduct—</i> M.—Appropriations in Aid <i>Original</i> £340,050 <i>Supplementary</i> 22,000	362,050	361,551	Deficiency of Appropriations in Aid realised £499	
NET TOTAL <i>Original</i> £8,212,050 <i>Supplementary</i> 119,400	£8,331,450	8,330,007	Net Surplus to be surrendered <u>£1,443</u>	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—A sum of £3,590 was received from the Vote for Remuneration. Account was taken of £6,000 of the saving on this subhead in arriving at the figure of £8,600 for savings on various subheads (which appears on the face of the Account) utilised to reduce the amount of the supplementary grant which it was necessary to seek during the year.
- C.—The volume of routine departmental advertising during the year was less than the average of recent years. It is difficult to estimate accurately the number of advertisements which may be necessary.
- F.2.—The attendance at meetings of the National Health Council of members living at a distance from Dublin was less frequent than in previous years.
- I.—Certain loans which were expected to rank for recoupment were not issued until late in the year and consequently instalments on these did not mature for payment until the following year. Account was taken of an anticipated saving of £1,400 in arriving at the figure of £8,600 referred to in the note on Subhead A above.

K.—Certain items which had been included in the estimates of the Board were decided at audit to be of a capital nature and did not, therefore, rank for grant.

L.1.—A sum of £440 was received from the Vote for Remuneration. Account was taken of £600 of the saving in arriving at the figure of £8,600 referred to in the note on Subhead A above.

L.3.—The duties of Superintendent Registrar in one County were taken over by the local authority for that area under the Vital Statistics and Births, Deaths and Marriages Registration Act, 1952 (No. 8 of 1952) during the course of the year.

APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Receipts from Local Taxation Account under Sections 5 and 6 of the Health Services (Financial Provisions) Act, 1947			
	<i>Original</i>		
	<i>Supplementary</i>		
		329,300	328,977
2. Costs payable by local authorities in relation to inquiries		630	32
3. Fees for renewal of licences to private mental hospitals ...		290	285
4. Fees under the Therapeutic Substances Act, 1932, and the Dangerous Drugs Act, 1934		900	906
5. Recovery of salaries of officers on loan to outside bodies		4,000	4,099
6. Recovery from health authorities of cost of vaccine lymph supply		2,050	2,114
7. Sums repayable by health authorities under section 60 of the Nurses Act, 1950		900	851
8. Repayment by the Voluntary Health Insurance Board of loan under Section 16 of the Voluntary Health Insurance Act, 1957 (No. 1 of 1957).			
	<i>Original</i>		
	<i>Supplementary</i>		
		13,470	13,521
9. Searches and certified copies of entries of births, deaths and marriages			
	<i>Original</i>		
	<i>Less Supplementary</i>		
		10,500	10,756
10. Miscellaneous		10	10
TOTAL			
	<i>Original</i>		
	<i>Supplementary</i>		
		£362,050	£361,551

2. Costs in respect of an inquiry estimated at £600 were not received until after close of year.

P. S. Ó MUIREADHAIGH,

Accounting Officer.

AN ROINN SLÁINTE,
7 Meitheamh, 1960.

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

LIAM Ó CADHLA,

Comptroller and Auditor General.

DUNDRUM ASYLUM

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for the Expenses of the Maintenance, Etc., of Patients in Dundrum Asylum (8 & 9 Vict., c. 107; and No. 19 of 1945).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances Original £38,720 Supplementary 900	39,620	39,338	282	—
B.—Victualling Patients and Rations for Staff ...	6,560	6,499	61	—
C.—Uniforms, Clothing for Patients, etc. ...	1,830	1,742	88	—
D.—Travelling and Incidental Expenses ...	985	938	47	—
E.—Telegrams, Telephones and Postage ...	185	206	—	21
F.—Farm and Garden ...	465	466	—	1
	49,645	49,189	478	22
Deduct— Anticipated Savings on various Subheads (See Supplementary Estimate) ...	100	—	100	—
GROSS TOTAL Original £48,745 Supplementary 800	£ 49,545	49,189	378	22
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £356	
Deduct— G.—Appropriations in Aid ...	1,445	1,456	Surplus of Appropriations in Aid realised	
			£11	
NET TOTAL Original £47,300 Supplementary 800	£ 48,100	47,733	Total Surplus to be surrendered	
			£367	

Number of patients estimated for ... 83
Daily average number of patients maintained ... 86

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—A sum of £840 was received from the Vote for Remuneration.
- C.—A limited issue of overcoats due to be made in the year was deferred pending decision on a new style.
- D.—Expenditure on items of a miscellaneous nature was less than anticipated.
- E.—The provision made to meet the cost of postage expenses proved to be inadequate.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from Attendants for rations	663	546
2. Receipts from farm and garden (including value of produce used in the Asylum)	462	566
3. Receipts from leather work, rug and mat-making ...	245	205
4. Miscellaneous	75	139
	<u>£1,445</u>	<u>£1,456</u>

1. The number of Attendants who drew rations during the year was less than had been anticipated.

2. The quantity of vegetables produced on the farm was greater than estimated. In addition it was possible to sell a quantity of hay which was found to be surplus to requirements.

4. The sale of offal proved more remunerative than had been expected.

W. J. COYNE,

Accounting Officer.

25th May, 1960.

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.

LIAM Ó CADHLA,

Comptroller and Auditor General,

REPAYMENT OF TRADE LOANS ADVANCES

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for the Repayment to the Central Fund of Sums Advanced under the Trade Loans (Guarantee) Acts (No. 5 of 1939, sec. 10 (3)).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Repayment of Advances under the Trade Loans (Guarantee) Acts	113,000	106,024	6,976	—

Surplus to be surrendered ... £6,976

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

The receipts from the sales of assets by the Receivers were higher than was anticipated.

J. C. B. MacCARTHY,

Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,

5th July, 1960.

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

LIAM Ó CADHLA,

Comptroller and Auditor General.

INCREASES IN PENSIONS

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for payment of Increases in certain Pensions, etc., in respect of public service.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Increases in certain Pensions, etc.	72,200	63,048	9,152	—

Surplus to be surrendered ... £9,152

DETAILS OF EXPENDITURE AS COMPARED WITH ESTIMATE

	Estimate	Expenditure
	£	£
Civil Service	13,500	13,000
National School Teachers	13,400	12,132
Garda Síochána (including widows)	6,900	6,900
Resigned and dismissed members of the Royal Irish Constabulary (including widows)	2,400	2,000
Defence Forces—		
Retired Pay and Pensions	6,300	5,426
Wound and Disability Pensions and Allowances	6,700	6,349
Military Service Pensions	21,000	17,200
Connaught Rangers, Local Authorities, etc.	2,000	41
	<u>£72,200</u>	<u>£63,048</u>

T. K. WHITAKER,

Accounting Officer.

DEPARTMENT OF FINANCE,
31st May, 1960.

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.

LIAM Ó CADHLA,

Comptroller and Auditor General.

TRANSPORT AND POWER

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Transport and Power.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	5,160	5,183	—	23
B.—Travelling Expenses ...	300	222	78	—
TOTAL	5,460	5,405	78	23

Surplus to be surrendered ... £55

A.—A sum of £80 received from the Vote for Remuneration (No. 70) was credited to this Subhead.

T. J. BEERE,

Accounting Officer.

DEPARTMENT OF TRANSPORT AND POWER,
2nd June, 1960.

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.

LIAM Ó CADHLA,

Comptroller and Auditor General.

REPAYMENTS TO CONTINGENCY FUND

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for the repayment to the Contingency Fund of certain Miscellaneous Advances.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Repayments to the Contingency Fund	1,030	1,030	—	—

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
18th May, 1960.

I certify that this Account, and the appended Account, have been examined under my directions, and are correct.

LIAM Ó CADHLA,
Comptroller and Auditor General.

CONTINGENCY FUND DEPOSIT ACCOUNT

AN ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST MARCH, 1960, IN CONNECTION WITH THE
CONTINGENCY FUND

RECEIPTS		PAYMENTS	
	£		£
Balance at 1st April, 1959 :—		Advances in anticipation of Votes of the Oireachtas :—	
Capital of Fund ...	20,000	Vote for President's Establishment ...	372
Less advances outstanding ...	1,258	Vote for Posts and Telegraphs ...	382
	18,742	Vote for Repayments to Contingency Fund—	
Repayment of Advances :		Expenses in connection with the installation of the President in June, 1959 ...	1,022
From Vote for President's Establishment ...	1,622	Balance of Fund at 31st March, 1960 ...	20,000
From Vote for Posts and Telegraphs ...	382		
From Vote for Repayments to Contingency Fund—			
Triplets bounty ...	3		
Centenarians bounty ...	5		
Expenses in connection with the installation of the President in June, 1959 ...	1,022		
	1,030		
	£21,776		£21,776

DEPARTMENT OF FINANCE,
90 MATHOMBS, 1960.T. K. WHITAKER,
Accounting Officer.

REMUNERATION

ACCOUNT of the sum expended, in the year ended 31st March, 1960, compared with the sum granted, for Remuneration of Civil Servants.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Remuneration of Civil Servants ...	277,000	239,858	37,142	—

Surplus to be surrendered ...

£37,142

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

Increases in remuneration were borne on this Vote only in so far as they could not be met out of savings available on the salary subheads of departmental Votes.

NOTE

The total expenditure in 1959-60 on increases in remuneration of Civil Servants which followed agreement under conciliation and arbitration machinery is shown on the following statement :—

Vote No.	Service		Met out of savings on the Departmental Vote	Borne on this Vote	Total
			£	£	£
1	President's Establishment ...	...	150	—	150
2	Houses of the Oireachtas ...	...	1,220	—	1,220
3	Department of the Taoiseach ...	...	370	—	370
4	Central Statistics Office ...	...	2,350	—	2,350
5	Comptroller and Auditor General ...	...	780	—	780
6	Office of the Minister for Finance ...	...	3,470	—	3,470
7	Office of the Revenue Commissioners ...	...	17,600	20,000	37,600
8	Office of Public Works ...	...	10,755	—	10,755
9	Public Works and Buildings ...	...	555	—	555
10	Employment and Emergency Schemes ...	...	—	1,550	1,550
12	State Laboratory ...	...	520	—	520
13	Civil Service Commission ...	...	920	—	920
15	Commissions and Special Inquiries ...	...	—	20	20
20	Law Charges ...	...	1,080	—	1,080
21	Miscellaneous Expenses ...	...	40	—	40
22	Stationery Office ...	...	—	1,700	1,700
23	Valuation and Boundary Survey ...	...	1,536	—	1,536
24	Ordnance Survey ...	...	1,622	—	1,622
26	Office of the Minister for Justice ...	...	1,650	—	1,650
27	Garda Síochána ...	...	—	500	500
28	Prisons ...	...	—	2,300	2,300

Vote No.	Service	Met out of savings on the Departmental Vote	Borne on this Vote	Total
		£	£	£
29	District Court	500	1,000	1,500
30	Circuit Court	2,800	—	2,800
31	Supreme Court and High Court of Justice	2,000	600	2,600
32	Land Registry and Registry of Deeds ...	2,528	—	2,528
33	Public Record Office... ..	100	100	200
34	Charitable Donations and Bequests ...	122	—	122
35	Local Government	—	5,280	5,280
36	Office of the Minister for Education ...	6,000	1,000	7,000
37	Primary Education	—	70	70
40	Science and Art	—	1,500	1,500
41	Reformatory and Industrial Schools ...	—	40	40
44	National Gallery	—	170	170
45	Lands	74	13,000	13,074
46	Forestry	—	6,150	6,150
47	Fisheries	1,185	—	1,185
48	Roinn na Gaeltachta	—	880	880
49	Agriculture	—	24,792	24,792
50	Industry and Commerce	9,090	—	9,090
51	Transport and Marine Services	—	180	180
52	Aviation and Meteorological Services ...	—	10,450	10,450
53	Industrial and Commercial Property Registration Office	—	600	600
55	Posts and Telegraphs	—	132,700	132,700
57	Defence	384	6,179	6,563
58	Army Pensions	2	137	139
59	External Affairs	—	4,010	4,010
61	Office of the Minister for Social Welfare ...	20,433	—	20,433
64	Health	—	4,030	4,030
65	Dundrum Asylum	—	840	840
68	Transport and Power	—	80	80
	TOTAL ...£	89,836	239,858	329,694

T. K. WHITAKER,

*Accounting Officer*DEPARTMENT OF FINANCE,
31st May, 1960.

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.

LIAM Ó CADHLA,

Comptroller and Auditor General.

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14. An Chomhairle Ealaíon	—	—	47. Fisheries	xvii	35-39
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28. Prisons	—	—	61. Office of the Minister for Social Welfare	—	—
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			69. Repayments to Contingency Fund	—	—
			70. Remuneration	—	—

ANALYSIS UNDER POWER OF THE REPORT OF THE COMMISSIONER AND A DIRECTOR GENERAL REPORT IS MADE

Name of the person		Date of the report		Subject of the report	
1. Mr. A. B. C.	1950-51	1950-51	1950-51	1. Mr. A. B. C.	1950-51
2. Mr. D. E. F.	1950-51	1950-51	1950-51	2. Mr. D. E. F.	1950-51
3. Mr. G. H. I.	1950-51	1950-51	1950-51	3. Mr. G. H. I.	1950-51
4. Mr. J. K. L.	1950-51	1950-51	1950-51	4. Mr. J. K. L.	1950-51
5. Mr. M. N. O.	1950-51	1950-51	1950-51	5. Mr. M. N. O.	1950-51
6. Mr. P. Q. R.	1950-51	1950-51	1950-51	6. Mr. P. Q. R.	1950-51
7. Mr. S. T. U.	1950-51	1950-51	1950-51	7. Mr. S. T. U.	1950-51
8. Mr. V. W. X.	1950-51	1950-51	1950-51	8. Mr. V. W. X.	1950-51
9. Mr. Y. Z. A.	1950-51	1950-51	1950-51	9. Mr. Y. Z. A.	1950-51
10. Mr. B. C. D.	1950-51	1950-51	1950-51	10. Mr. B. C. D.	1950-51
11. Mr. E. F. G.	1950-51	1950-51	1950-51	11. Mr. E. F. G.	1950-51
12. Mr. H. I. J.	1950-51	1950-51	1950-51	12. Mr. H. I. J.	1950-51
13. Mr. K. L. M.	1950-51	1950-51	1950-51	13. Mr. K. L. M.	1950-51
14. Mr. N. O. P.	1950-51	1950-51	1950-51	14. Mr. N. O. P.	1950-51
15. Mr. Q. R. S.	1950-51	1950-51	1950-51	15. Mr. Q. R. S.	1950-51
16. Mr. T. U. V.	1950-51	1950-51	1950-51	16. Mr. T. U. V.	1950-51
17. Mr. W. X. Y.	1950-51	1950-51	1950-51	17. Mr. W. X. Y.	1950-51
18. Mr. Z. A. B.	1950-51	1950-51	1950-51	18. Mr. Z. A. B.	1950-51
19. Mr. C. D. E.	1950-51	1950-51	1950-51	19. Mr. C. D. E.	1950-51
20. Mr. F. G. H.	1950-51	1950-51	1950-51	20. Mr. F. G. H.	1950-51
21. Mr. I. J. K.	1950-51	1950-51	1950-51	21. Mr. I. J. K.	1950-51
22. Mr. L. M. N.	1950-51	1950-51	1950-51	22. Mr. L. M. N.	1950-51
23. Mr. O. P. Q.	1950-51	1950-51	1950-51	23. Mr. O. P. Q.	1950-51
24. Mr. R. S. T.	1950-51	1950-51	1950-51	24. Mr. R. S. T.	1950-51
25. Mr. U. V. W.	1950-51	1950-51	1950-51	25. Mr. U. V. W.	1950-51
26. Mr. X. Y. Z.	1950-51	1950-51	1950-51	26. Mr. X. Y. Z.	1950-51
27. Mr. A. B. C.	1950-51	1950-51	1950-51	27. Mr. A. B. C.	1950-51
28. Mr. D. E. F.	1950-51	1950-51	1950-51	28. Mr. D. E. F.	1950-51
29. Mr. G. H. I.	1950-51	1950-51	1950-51	29. Mr. G. H. I.	1950-51
30. Mr. J. K. L.	1950-51	1950-51	1950-51	30. Mr. J. K. L.	1950-51
31. Mr. M. N. O.	1950-51	1950-51	1950-51	31. Mr. M. N. O.	1950-51
32. Mr. P. Q. R.	1950-51	1950-51	1950-51	32. Mr. P. Q. R.	1950-51
33. Mr. S. T. U.	1950-51	1950-51	1950-51	33. Mr. S. T. U.	1950-51
34. Mr. V. W. X.	1950-51	1950-51	1950-51	34. Mr. V. W. X.	1950-51
35. Mr. Y. Z. A.	1950-51	1950-51	1950-51	35. Mr. Y. Z. A.	1950-51