





# APPROPRIATION ACCOUNTS

1960-61

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED  
BY THE OIREACHTAS FOR PUBLIC SERVICES FOR  
THE YEAR ENDED 31 MARCH 1961, 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, 1960-61

## 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 £4,268,634 arrived at as follows :—

|   | £           | Estimated<br>£ | Actual<br>£  |
|---|-------------|----------------|--------------|
| Gross Expenditure                         |             |                |              |
| Original estimates                        | 131,288,792 |                |              |
| Supplementary and additional estimates .. | 7,966,915   |                |              |
|   |             | 139,255,707    | 135,188,978  |
| <i>Deduct—</i>                            |             |                |              |
| Appropriations in Aid                     |             |                |              |
| Original estimates ..                     | 7,828,732   |                |              |
| Supplementary do.                         | 73,490      |                |              |
|   |             | 7,902,222      | 8,104,127    |
| Net Expenditure .. ..                     |             | £131,353,485   | £127,084,851 |
| Amount to be surrendered ..               |             | £4,268,634     |              |

This represents 3.2 per cent. of the supply grants as compared with 2.3 per cent. in the previous year. The principal savings were :—

| Amount<br>£ | Vote No. | Service                    |
|-------------|----------|----------------------------|
| 942,126     | 47       | Industry and Commerce      |
| 616,862     | 9        | Public Works and Buildings |
| 514,973     | 48       | Transport and Power        |
| 371,300     | 57       | Social Assistance          |
| 371,015     | 51       | Defence                    |
| 271,871     | 43       | Forestry                   |
| 230,859     | 49       | Posts and Telegraphs       |

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



*Exchequer Extra Receipts*

2. Extra receipts payable to the Exchequer as recorded in the appropriation accounts amounted to £679,267.

*Surrender of Balances on 1959-60 Votes*

3. The balances due to be surrendered out of votes for the public services for 1959-60 amounted to £2,812,812. I hereby certify that these balances have been duly surrendered. I further certify that the excess of £7,573 on Vote No. 59, External Affairs, referred to in paragraph 2 of my previous report, has been made good by a vote of the Oireachtas for the sum of £6,937, and the application of £636 as an appropriation in aid of the vote.

*Stock and Store Accounts*

4. The stock and store accounts of the Departments have been examined. The results are satisfactory, with some exceptions which are referred to in the paragraphs relating to the votes of the Departments concerned.

*National Development Fund (Winding up) Account*

5. As indicated in paragraph 7 of the previous report the balance in the Winding up Account at 31 March 1960 was £1,219,037 (including £23,977 in the hands of agent Departments). Issues to agent Departments in the year amounted to £271,821, viz :—

|     | Vote                                   | £        |
|-----|--|----------|
| 9.  | Public Works and Buildings .. ..       | 45,000   |
| 10. | Employment and Emergency Schemes .. .. | 9,000    |
| 32. | Local Government .. ..                 | 43,497   |
| 42. | Lands .. ..                            | 46,000   |
| 45. | Roinn na Gaeltachta .. ..              | 6,000    |
| 46. | Agriculture .. ..                      | 34,950   |
| 47. | Industry and Commerce .. ..            | 745      |
| 48. | Transport and Power .. ..              | 86,629   |
|     |  | <hr/>    |
|     |  | £271,821 |

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

6. The expenditure on projects since the establishment of the Fund to 31 March 1961 was as follows :—

|   | Project  | Total<br>Expenditure<br>to<br>31 March 1961<br>£ |
|---|--|--|
| <b>PUBLIC WORKS AND BUILDINGS :</b>     |  |  |
| Gaeltacht Projects :                    |  |  |
|   | Cora Point, Inishmaan ..   | 10,110   |
|   | Inishere Pier ..   | 18,350   |
|   | An Chorr Áit, Inishere ..  | 2,390  |
| Drainage Works :                        |  |  |
|   | Owenogarney River Embankments Scheme ..  | 107,937  |
|   | Deale and Swillyburn Rivers Scheme ..  | 243,897  |
|   | *Shannon Catchment Survey  | 1,982  |
| <b>SPECIAL EMPLOYMENT SCHEMES</b>       |  |  |
| OFFICE :                                |  |  |
|   | *Urban Employment Schemes  | 668,927  |
|   | *Minor Employment Schemes  | 135,806  |
|   | *Development Works in bogs used by landholders and other private producers ..                | 152,379  |
|   | *Rural Improvements Scheme   | 192,888  |
| <b>DEPARTMENT OF LOCAL GOVERNMENT :</b> |  |  |
|   | Road Fund ..   | 2,518,971  |
|   | 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  |
|   | Inishmore (Aran) Regional Water Supply Scheme ..   | 970  |
|   | Falcarragh Sewerage Scheme, Co. Donegal ..   | 3,300  |
|   | Scheme for disposal of effluent at factory of Gorey Leather Co. Ltd., Co. Wexford ..         | 11,435   |
| <b>DEPARTMENT OF LANDS :</b>            |  |  |
|   | Improvement Works—Shannon Flooding Relief Scheme   | 85,517   |
| <b>FISHERIES :</b>                      |  |  |
|   | 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 Fíor-Ghaeltacht by An Bord Iascaigh Mhara ..               | 68,386   |
| <b>ROINN NA GAELTACHTA :</b>            |  |  |
|   | Taibhdhearc Gaoth Dobhair, Co. Dhún na nGall ..  | 6,000  |
| <b>DEPARTMENT OF AGRICULTURE :</b>      |  |  |
|   | *Bovine Tuberculosis Eradication Scheme ..   | 653,000  |
|   | *Farm Buildings and Farm Water Supply Schemes for farmers undertaking B.T.E.                 |  |
|   |  |  |



|  | Project   | Total<br>Expenditure<br>to<br>31 March 1961<br>£ |
|--|---|--|
| DEPARTMENT OF AGRICULTURE— <i>contd.</i> :                                   |   |  |
|  | Production of foundation stocks of seed .. ..   | 91,651   |
|  | Artificial Insemination facilities in North Western Area ..                                       | 37,667   |
|  | 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 ..                        | 32,508   |
|  | Erection of pig progeny testing station .. ..   | 35,546   |
|  | Orchard planting in Dunganarvan area .. ..  | 14,930   |
|  | Provision of storage for seed and ware potatoes ..  | 2,647  |
| 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. .. ..                                      | 11,609   |
|  | 1, Redclyffe, Western Road, Cork—purchase and furnishing, etc. .. ..                              | 7,813  |
|  | Ballhill Youth Hostel, Co. Donegal—improvements ..  | 1,730  |
|  | Knockree Youth Hostel, Enniskerry—improvements ..   | 500  |
|  | Aghadoe House, Co. Kerry—purchase and furnishings, etc. .. ..                                     | 9,343  |
| TRANSPORT AND POWER :  |   |  |
|  | Improvement Works at Dublin Harbour .. ..   | 342,215  |
|  | Improvement Works at Cork Harbour .. ..   | 397,009  |
|  | Improvement Works at Limerick Harbour ..  | 40,732   |
|  | Survey of Moy Estuary ..  | 1,869  |
|  | Improvement Works at Dun Laoghaire Station ..   | 20,000   |
| Repairs to roads to turf-burning generating stations :                       |   |  |
|  | Payments to Department of Local Government ..   | 128,024  |
|  | Payments to Special Employment Schemes Office ..  | 36,500   |
|  | Survey of roads and bridges in vicinity of sites for 4 turf-burning generating stations ..        | 809  |
|  |   | <u>£6,868,181</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 1961 was £931,819 (including £8,580 in the hands of agent Departments).



## 7.—STATEMENT OF RECEIPTS INTO AND ISSUES OUT OF

| REVENUE :—                                 |    |    |    | RECEIPTS | £                  |
|--|----|----|----|----------|--------------------|
| Customs and Excise Duties                  | .. | .. | .. | ..       | 71,196,000         |
| Estate, etc., Duties and Stamps            | .. | .. | .. | ..       | 5,955,000          |
| Income Tax and Corporation Profits Tax     | .. | .. | .. | ..       | 31,283,000         |
| Motor Vehicle Duties                       | .. | .. | .. | ..       | 6,456,000          |
| Post Office                                | .. | .. | .. | ..       | 9,700,000          |
| Interest on Advances from the Central Fund | .. | .. | .. | ..       | 7,478,334          |
| Sundry Receipts                            | .. | .. | .. | ..       | 6,771,161          |
|  |    |    |    |          | <u>138,839,495</u> |

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

|  |    |    |    |                  |
|--|----|----|----|------------------|
| Electricity (Supply) Acts, 1927 to 1958                          | .. | .. | .. | 630,005          |
| Turf Development Acts, 1946 to 1959                              | .. | .. | .. | 227,735          |
| Sea Fisheries Acts, 1952 to 1959                                 | .. | .. | .. | 33,916           |
| Trade Loans (Guarantee) Acts, 1939 to 1954                       | .. | .. | .. | 20,339           |
| Insurance Act, 1953 (Section 2 (4))                              | .. | .. | .. | 16,134           |
| Gaeltacht Industries Act, 1957                                   | .. | .. | .. | 561              |
| Road Fund (Grants and Advances) (Temporary Provisions) Act, 1959 | .. | .. | .. | 15,533           |
| Road Fund (Advances) Acts, 1926 and 1948                         | .. | .. | .. | 358,871          |
| Tourist Traffic Acts, 1939 to 1955                               | .. | .. | .. | 62               |
|  |    |    |    | <u>1,303,156</u> |

## MONEY RAISED BY CREATION OF DEBT :—

|                                      |    |    |    |    |                     |
|--------------------------------------|----|----|----|----|---------------------|
| Savings Certificates                 | .. | .. | .. | .. | 3,209,000           |
| Ways and Means Advances              | .. | .. | .. | .. | 29,450,000          |
| Exchequer Bills                      | .. | .. | .. | .. | 93,500,000          |
| Bank Advances                        | .. | .. | .. | .. | 2,500,000           |
| Prize Bonds                          | .. | .. | .. | .. | 4,190,350           |
| Other Borrowings                     | .. | .. | .. | .. | 9,545,384           |
| Telephone Capital Acts, 1924 to 1960 | .. | .. | .. | .. | 2,100,000           |
| 6% Exchequer Stock 1980/85           | .. | .. | .. | .. | 14,788,245          |
|                                      |    |    |    |    | <u>159,282,979</u>  |
| TOTAL RECEIPTS                       |    |    |    | .. | <u>£299,425,630</u> |

## THE CENTRAL FUND FOR THE YEAR ENDED 31 MARCH 1961

| ISSUES   |    |    |    |    |    | £                  |
|--|----|----|----|----|----|--------------------|
| CENTRAL FUND SERVICES :—   |    |    |    |    |    |                    |
| Public Debt Services   | .. | .. | .. | .. | .. | 23,299,746         |
| Road Fund  | .. | .. | .. | .. | .. | 6,456,000          |
| Payments to Local Taxation Account, etc.                         | .. | .. | .. | .. | .. | 1,135,338          |
| Annuities, Pensions, Salaries, Allowances and Officers' Expenses | .. | .. | .. | .. | .. | 217,256            |
| SUPPLY SERVICES  | .. | .. | .. | .. | .. | 126,949,240        |
|  |    |    |    |    |    | <u>158,057,580</u> |

## ISSUES UNDER THE FOLLOWING ACTS :—

|  |    |    |    |                   |
|--|----|----|----|-------------------|
| Electricity (Supply) Acts, 1927 to 1958                          | .. | .. | .. | 966,000           |
| Turf Development Acts, 1946 to 1959                              | .. | .. | .. | 1,403,000         |
| Sea Fisheries Acts, 1952 to 1959                                 | .. | .. | .. | 150,850           |
| Trade Loans (Guarantee) Acts, 1939 to 1954                       | .. | .. | .. | 24,073            |
| Insurance Act, 1953 (Section 2 (4))                              | .. | .. | .. | 287               |
| Gaeltacht Industries Act, 1957                                   | .. | .. | .. | 40,000            |
| Road Fund (Grants and Advances) (Temporary Provisions) Act, 1959 | .. | .. | .. | 200,000           |
| Local Loans Fund Acts, 1935 to 1957                              | .. | .. | .. | 4,760,000         |
| Telephone Capital Acts, 1924 to 1960                             | .. | .. | .. | 2,100,000         |
| Irish Shipping Ltd. Acts, 1947 and 1959                          | .. | .. | .. | 1,347,427         |
| Bretton Woods Agreements Act, 1957                               | .. | .. | .. | 246,400           |
| Industrial Credit Acts, 1933 to 1959                             | .. | .. | .. | 2,000,100         |
| Shannon Free Airport Development Co. Ltd. Act, 1959              | .. | .. | .. | 775,000           |
| Air Navigation and Transport Acts, 1936 to 1959                  | .. | .. | .. | 6,277,000         |
| Broadcasting Authority Act, 1960                                 | .. | .. | .. | 95,000            |
| Finance Acts, 1953 (Section 16) and 1954 (Section 22)            | .. | .. | .. | 230,000           |
| International Development Association Act, 1960                  | .. | .. | .. | 53,996            |
| Grass Meal (Production) Acts, 1953 and 1959                      | .. | .. | .. | 30,007            |
| Irish Steel Holdings Ltd. Act, 1960                              | .. | .. | .. | 400,000           |
|  |    |    |    | <u>21,099,140</u> |

## ISSUES FOR THE REDEMPTION OF PUBLIC DEBT :—

|                            |    |    |    |    |                    |
|----------------------------|----|----|----|----|--------------------|
| Savings Certificates       | .. | .. | .. | .. | 1,870,000          |
| Ways and Means Advances    | .. | .. | .. | .. | 18,735,000         |
| Exchequer Bills            | .. | .. | .. | .. | 86,250,000         |
| Bank Advances              | .. | .. | .. | .. | 2,500,000          |
| Prize Bonds                | .. | .. | .. | .. | 1,961,000          |
| 3% Transport Stock 1955/60 | .. | .. | .. | .. | 2,925,000          |
| Other Borrowings           | .. | .. | .. | .. | 5,952,000          |
|                            |    |    |    |    | <u>120,193,000</u> |

TOTAL ISSUES .. £299,349,720



## VOTE 7.—OFFICE OF THE REVENUE COMMISSIONERS

*Revenue Account*

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

9. The net yield of revenue for the years 1960-61 and 1959-60, under its main heads, is shown in the following statement :—

|   | 1960-61      | 1959-60      |
|---|--------------|--------------|
|   | £            | £            |
| Customs (excluding Special Import Levy) .. .. | 39,635,615   | 43,713,119   |
| Customs—Special Import Levy .. ..             | 1,034,220    | 1,592,058    |
| Excise .. ..                                  | 30,065,517   | 24,362,272   |
| Estate, etc., Duties .. ..                    | 3,193,688    | 3,012,012    |
| Stamps .. ..                                  | 2,739,407    | 2,651,984    |
| Income Tax, Sur-tax and Super Tax .. ..       | 27,265,688   | 24,269,001   |
| Corporation Profits Tax, etc. .. ..           | 3,274,210    | 3,043,509    |
| Total .. ..                                   | £107,208,345 | £102,643,955 |

£108,434,000 (including £1,038,000 in respect of Special Import Levy) was paid into the Exchequer during the year leaving a balance of £2,017,955 as compared with £3,243,610 at the end of the previous financial year.

10. 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 1961*                |                     | Sur-tax (including Super Tax and Excess Sur-tax) outstanding at 31 March 1961 | Corporation Profits Tax (including Excess Corporation Profits Tax) outstanding at 31 March 1961 |
|---|---|---------------------|---|---|
|   | Central Collection Office (Dublin General Schedule E) | All other Districts |   |   |
| 1954/55 and earlier years   | £   | £                   | £   | £   |
| 1955/56   | 1,366,572 †<br>Estimated                              | 4,781,451 †         | 627,155   | 181,911   |
| 1956/57   |   |                     | 145,251   | 26,614  |
| 1957/58   |   |                     | 156,613   | 61,732  |
| 1958/59   |   |                     | 380,003   | 65,849  |
| 1959/60   | 656,222<br>Estimated                                  | 2,625,031           | 414,486   | 134,188   |
|   |   |                     | 388,075   | 455,086   |
| TOTAL ..  | 2,022,794   | 7,406,482           | 2,111,583   | 925,380   |
| £9,429,276  |   |                     |   |   |
| Of the above taxes it is estimated that the following amounts will eventually be established to be payable :— |   |                     |   |   |
| £2,500,000  |   | £300,000            | £200,000  |   |

\*Exclusive of amounts for which, before 1 June 1961, provision was made for collection under "Pay As You Earn" during 1961-62.

†Break-down over the various years not available.



Comparative totals of outstanding assessments for the previous year are—Income Tax, £10,267,528 ; Sur-tax, etc., £2,265,615 and Corporation Profits Tax, £686,683.

11. The Finance (No. 2) Act, 1959 provides for the deduction by employers from the current earnings of employees, with certain exceptions, of income tax on emoluments assessable under schedule E. The arrangement, known as Pay as You Earn, was introduced with effect from 6 October 1960. I have made a survey of the procedures and accounting arrangements which I found to be working satisfactorily.

*Extra-statutory Repayments of Customs and Excise Duties  
and Stamp Duties*

12. Extra-statutory repayments of Customs duties, Excise duties and Stamp duties amounting to £6,678, £7,959 and £222, respectively, were made during the year. The Customs duties include £16 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 1961. I have made a test examination of the items included in the schedules with satisfactory results. The total amount, £146,785, remitted or passed as irrecoverable is made up as follows :—

|   | £              |
|---|----------------|
| Customs duties (2 cases) .. ..          | 473            |
| Estate, etc., duties (4 cases) .. ..    | 3,659          |
| Income Tax (900 cases) .. ..            | 134,488        |
| Sur-tax (14 cases) .. ..                | 2,451          |
| Corporation Profits Tax (2 cases) .. .. | 5,714          |
|   | <hr/>          |
|   | £146,785 <hr/> |

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

|                                | Remission | £     |
|--------------------------------|-----------|-------|
| On compassionate grounds .. .. | ..        | 156   |
| On grounds of equity .. ..     | ..        | 390   |
| Composition settlements .. ..  | ..        | 7,153 |

| Amounts Irrecoverable                                    |                |
|--|----------------|
| Miscellaneous : liability not enforceable,<br>etc. .. .. | 139,086        |
|  | <hr/>          |
|  | £146,785 <hr/> |



## VOTE 9.—PUBLIC WORKS AND BUILDINGS

*Subhead B.—New Works, Alterations and Additions*

14. The charge to the subhead comprises £322,470 expended on general architectural and engineering works and £1,260,088 in respect of grants towards the cost of erection, enlargement or improvement of national schools. Of the latter sum £601,878 was paid to managers who undertook responsibility for carrying out the works and £658,210 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. In paragraph 15 of my report on the accounts for 1959-60 reference was made to the expenditure of £2,733 on continuation of works of improvement and repair after the transfer of the agricultural institutions at Johnstown Castle and Grange Farm to An Foras Talúntais. As shown in a note to the account further expenditure amounting to £19,864 was incurred during the year bringing the total from date of transfer to £22,597.

*Subhead BB.—Coast Protection*

16. The survey and experimental works in connexion with the prevention of coast erosion at Rosslare Strand were continued and £20,147 was expended during the year. The total expenditure to 31 March 1961 on this project amounted to £55,723 towards which the Wexford Co. Council contributed £17,783.

*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 £617,545. In addition the value of stores issued and charges for the use of plant were assessed at £337,793. The cost of each scheme to 31 March 1961 was :—

|                             |    |    |  | Expenditure<br>to |           |
|-----------------------------|----|----|--|-------------------|-----------|
|                             |    |    |  | Estimated         | 31 March  |
|                             |    |    |  | Cost              | 1961      |
|                             |    |    |  | £                 | £         |
| Catchment Drainage Scheme : |    |    |  |                   |           |
| Corrib-Clare                | .. | .. |  | 2,900,000         | 2,549,315 |
| Maine                       | .. | .. |  | 760,000           | 412,931   |
| Inny                        | .. | .. |  | 1,750,000         | 101,699   |
| Moy                         | .. | .. |  | 2,960,000         | 162,747   |
| Ballyteigue and Kilmore     | .. | .. |  | 95,000            | 94,347    |
| Nenagh                      | .. | .. |  | 310,000           | 335,258   |
| Clareen                     | .. | .. |  | 47,000            | 46,523    |
| Existing Embankments :      |    |    |  |                   |           |
| Fergus                      | .. | .. |  | 210,000           | 126,823   |
| Bunratty-Rineanna           | .. | .. |  | 48,000            | 53,427    |



Certificates of completion of the Clareen and Nenagh catchment drainage schemes were issued on 5 December 1960 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 £2,431 being remanets of expenditure on completed schemes.

### *Stores*

18. Reference was made in paragraph 19 of my previous report to stocks of surplus spare parts held at the Central Engineering Workshops, Inchicore, which had been purchased for the maintenance of machinery used mainly on drainage schemes. These purchases, I am informed, arose from the need to ensure an adequate supply of parts so that no disruption of the drainage programme would be caused by machines awaiting essential spares and the parts were purchased in a period of uncertainty when market conditions were difficult.

The availability of spare parts to the value of £50,600 was brought to the notice of other government departments and public bodies but spares to the value of only £5,400, approximately, were disposed of in this manner. The balance of the spare parts of a book value of £45,200, approximately, realised £5,440 on sale by auction.

19. I inquired as to the position regarding other stocks of spares valued at £45,000 which seemed to be surplus to requirements and I am informed that the lists of stocks are being examined to decide which items may definitely be declared surplus and to determine the manner in which they might best be disposed of.

Management consultants have investigated the whole position and have made certain recommendations which are being put into operation. It is anticipated that the changes will provide for the more effective control of stocks.

20. I referred in paragraph 20 of my previous report to the second complete stocktaking at the Central Engineering Workshops. Investigation of the discrepancies was completed in August 1960 and disclosed surpluses of £11,500 and deficiencies of £10,300, approximately.

I am informed that the discrepancies were in the main due to confusion in issue of items and loss of issue dockets. Final adjustment of the stock records will not be made until the recommendations made by the consultants on the organisation and methods of material control are implemented. The re-organisation of part of the stores, including the preparation of standard stock lists, has been supervised by them. The report on material control is expected soon but the re-organisation and checking of the remaining stores is not expected to be completed until the end of the financial year 1961-62.



*Suspense Account*

21. In paragraph 21 of the report on the accounts for 1959-60 reference was made to the charge to a suspense account of £19,436 expended on the acquisition of a site for a television transmitter and the construction of an approach road. Further expenditure of £624 during the year under review brought the total outlay by the Office of Public Works on this project to £20,060 which has been recovered from Radio Éireann.

## 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 £264,836, 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. The provision under subhead E was supplemented by moneys made available from the National Development Fund. (See page 28).

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 £287,276, 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 £170,096 and contributions by beneficiaries, which are appropriated in aid of the vote, totalled £29,821.

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 other 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 20.—STATIONERY OFFICE

*Subhead D.—Printing and Binding*

26. The 1959 issue of the telephone directory was the first issue under a new contract and in order to increase the number of subscribers listed on each page smaller type was used. The type was not considered satisfactory and it was decided to use a new and heavier type in printing the 1960 issue. This change involved additional expenditure of £2,490 on resetting for which the sanction of the Minister for Finance was obtained.

## VOTE 32.—LOCAL GOVERNMENT

*Motor Vehicle Duties, etc.*

27. 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 1960-61 amounted to £6,349,910 compared with £5,974,774 in the previous year. They include fines amounting to £44,303 collected by the Department of Justice, £5,835 in respect of fees received under the Road Traffic Act (Parts VI and VII) (Fees) Regulations, 1937, and £63,793 received from government departments in respect of State-owned vehicles. £6,456,000 was paid into the Exchequer during the year and £8,458 was refunded leaving a balance of £86,323 as compared with £200,871 at the end of the previous financial year.

## VOTE 34.—PRIMARY EDUCATION

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

28. I have been furnished with a statement of the receipts and expenditure in respect of the six preparatory colleges for the school year ended 31 July 1960. The average cost per student for maintenance and tuition for that year was £210 and the average fee paid by the students was £33.

29. Accounts in respect of the farms and gardens attached to the colleges have also been submitted. Four of the accounts show losses varying from £76 to £199 and two show profits of £65 and £86. The farms are inspected by technical officers of the Department of Agriculture and their reports are available to me.



*Suspense Account*

30. In paragraph 32 of my previous report I referred to the transfer to a suspense account of a sum of £360,000 from which would be made *ex-gratia* payments in the nature of lump sums to persons who on 1 January 1950 were entitled to pensions as national school teachers or to the widows of such former teachers. Sums totalling £323,798 were issued during the year under review leaving a balance of £36,202 in the account at 31 March 1961. The payments were made in accordance with the terms of an amendment to the National School Teachers' Superannuation Scheme 1934-58 which has not yet been promulgated.

## VOTE 35.—SECONDARY EDUCATION

*Subhead E.—Publication of Irish Text Books*

31. Reference was made in previous reports to the publication under agreements with a publishing company of certain text books urgently needed by schools conducting courses through the medium of Irish. The agreements provide for the issue of repayable grants towards the cost of production, and require the publishers to pay to the Department any grants made available, from the Science and Art vote, through Bord na Leabhar Gaeilge in respect of these books, and to refund the balance by half-yearly payments equal to 20 per cent. of the amount realised on sales. The issues under fourteen agreements entered into for approved books amounted to £9,147 at 31 March 1961, comprising £7,125 in respect of nine completed works and £2,022 advance payments in respect of five books, publication of which is awaited. No issues were made under these agreements during the year under review. But the grant-in-aid to Comhdháil Náisiúnta na Gaeilge, charged to the vote for Science and Art, included £2,000 issued to provide for advances to the publishing company towards the cost of production of the five text books not yet published. Repayments to 31 March 1961, including £160 in the year under review, amounted to £5,191 of which £3,600 derived from grants by Bord na Leabhar Gaeilge and £1,591 from sales.

## VOTE 43.—FORESTRY

*Subhead C.2.—Forest Development and Management*

32. A mobile workshop valued at £4,600 was transferred from the Department of Agriculture in September 1955 for the purpose of maintaining and servicing the Forestry Division's mechanical fleet. It does not appear to have been used for this purpose and periodical contracts continue to be made for the



inspection and maintenance of the fleet by commercial contractors. I am informed that subsequent to the acquisition of the workshop it was decided not to seek the necessary fitting staff to operate it pending the examination of the whole machinery plan for the Forestry Division by an industrial consultant who is expected to submit his initial recommendations in the near future.

#### VOTE 44.—FISHERIES

##### *Subhead F.5.—Compensation, etc.*

33. Under the provisions of section 35 of the Fisheries Act, 1939 £4,320 was paid to the owners of fishing rights as compensation for the restriction of the use of nets in fresh water. Interest amounting to £1,028 and a contribution of £79 towards the cost of proving title to compensation were paid under the provisions of section 3 of the Freshwater Fisheries (Prohibition of Netting) Act, 1951.

##### *Subhead G.—Grant-in-Aid of Administration and Development of An Bord Iascaigh Mhara*

34. With the sanction of the Department of Finance a payment of £38,230 was made to An Bord Iascaigh Mhara in recoupment of expenditure incurred by it on the purchase of a fish meal and fish oil factory at Killybegs, Co. Donegal.

##### *Exchequer Extra Receipts*

35. Reference was made in paragraph 35 of my previous report to expenditure incurred on the provision and equipment of an exploratory fishing vessel. In pursuance of an agreement with the Government of the United States of America the cost of this vessel was recouped from the American Grant Counterpart Special Account. The sum of £59,934 recovered was treated as an Exchequer extra receipt.

##### *Salmon Conservancy Fund*

36. 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 45.—ROINN NA GAELTACHTA

*Subhead F.—Scéimeanna Feabhsúcháin sa Ghaeltacht*

## 37. The charge to the subhead comprises :—

|                                | £       |
|--------------------------------|---------|
| Roads scheme .. .. .           | 4,974   |
| Water and Sewerage scheme ..   | 10,030  |
| Accommodation Roads scheme ..  | 28,775  |
| Marine Works .. .. .           | 12,448  |
| Glasshouse scheme .. .. .      | 20,574  |
| Secondary schools grants .. .. | 6,700   |
| Heat and Light scheme .. ..    | 852     |
| Pig scheme .. .. .             | 1,546   |
| Recreation Halls scheme .. ..  | 3,750   |
| Miscellaneous schemes .. .. .  | 1,891   |
|                                | <hr/>   |
|                                | £91,540 |

38. 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.

39. 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 includes 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.

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

41. 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.

42. 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.



43. 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.

44. 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.

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

46. Under the Recreation Halls scheme, grants not exceeding 80 per cent. of the cost within a maximum of £5,000 in any one case may be paid towards the building, repair and furnishing of halls.

#### VOTE 46.—AGRICULTURE

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

47. The expenditure is made up as follows :—

|   | £        |
|---|----------|
| Grants for the construction and improvement of farm buildings, etc. . . | 555,399  |
| Water Supplies scheme . . . .   | 174,690  |
| Administrative expenses . . . .   | 72,415   |
|   | <hr/>    |
|   | £802,504 |

##### *Subhead M.7.—Land Project*

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

|   | £          |
|---|------------|
| Salaries, wages and allowances . .      | 300,314    |
| Travelling expenses . . . .             | 71,802     |
| Lime and fertilisers . . . .            | 81,355     |
| Grants to farmers . . . .               | 1,616,240  |
| Materials for drains, fencing, etc. . . | 1,832      |
| Payments to contractors . . . .         | 58,775     |
| Advertising and publicity . . . .       | 1,888      |
| District offices and stores—rents, etc. | 10,267     |
| Payments to Office of Public Works      | 23,563     |
| Miscellaneous expenses . . . .          | 1,165      |
|   | <hr/>      |
|   | £2,167,201 |



49. An occupier of land who undertakes an approved scheme of reclamation work on his holding 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 amounted to £1,616,240 in the year as compared with £1,662,111 in the previous year.

50. As mentioned in previous reports it was decided to discontinue section B of the project as from 13 November 1958 but to carry out work under agreements entered into by that date. Payments to contractors in the year amounted to £58,775 as compared with £185,332 in the previous year.

*Subhead M.8.—Lime and Fertilisers Subsidies*

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

|  | £          |
|--|------------|
| Subsidy to meet the delivery cost of ground limestone and other suitable forms of lime ..  | 236,121    |
| Subsidy to enable phosphatic fertilisers to be sold by manufacturers and importers at reduced prices .. .. .                             | 1,764,311  |
| 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 1960 (£120,790 paid on account in 1959-60) ..  | 192,261    |
| Payment on account for fertiliser season ended 30 June 1961 ..   | 174,554    |
|  | <hr/>      |
|  | 366,815    |
| Subsidy to enable potassic fertilisers to be sold by manufacturers and importers at reduced prices .. .. .                               | 195,074    |
|  | <hr/>      |
|  | £2,562,321 |

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.

52. The subsidy paid from the vote to manufacturers of home produced superphosphate enables supplies to be made available on the home market at the world price. The basic rate of subsidy payable is the difference between the economic ex-factory price



of home produced superphosphate as determined by the Department of Industry and Commerce and the landed price of imported superphosphate. In February 1959 the Department of Industry and Commerce determined the economic ex-factory price for the 1958-59 fertiliser season (i.e. 1 July 1958-30 June 1959) and appropriate payments in respect of subsidy were made from the vote for Agriculture in the financial years 1958-59 and 1959-60. After a review of certified financial accounts and final manufacturing costings for the 1958-59 season the Department of Industry and Commerce established in April 1960 that the economic ex-factory price had been overstated to the extent of 9s. 6d. per ton. As a result, overissues of subsidy were calculated to be £90,920 and as shown in the account refunds amounting to £86,519 were obtained by 31 March 1961 and credited to Exchequer extra receipts. I inquired regarding the adoption of more effective measures to safeguard against future overissues of public moneys under this scheme and I was informed that it has been decided to defer the estimation of the economic price for 1960-61 until the accounts of the manufacturers for that season are available.

*Subhead M.11.—Bovine Tuberculosis Eradication Scheme*

53. The expenditure is made up as follows :—

|   | £          |
|---|------------|
| Compensation for reactor cattle ..  | 3,437,549  |
| Fees to veterinary surgeons ..  | 1,272,879  |
| Headage grants for cow reactors sold to canning factories under the Special Southern Scheme .. .. | 1,162,055  |
| Bonus payments under the Special Southern Scheme to owners of clear herds .. ..                   | 128,880    |
| Compensation in respect of condemned carcase meat .. ..   | 132,062    |
| Guarantee payments for fat cattle exported .. ..  | 198,421    |
| Guarantee payments for carcase beef exported .. ..  | 67,169     |
| Indemnification of butchers for condemned beef .. ..  | 3,855      |
| Supplementary byre and water supply grants .. ..  | 136,614    |
| Travelling, etc., expenses .. ..  | 100,745    |
| Tuberculin supplies .. ..   | 42,276     |
| Miscellaneous .. ..   | 113,485    |
|   | <hr/>      |
|   | £6,795,990 |



Receipts from the sale of cattle slaughtered under the scheme amounted to £1,869,526 for the year and were credited to appropriations in aid.

54. The gross cost of the scheme from its inception in September 1954 to 31 March 1961 was £19,881,434 and receipts from the disposal of cattle for slaughter were £7,315,169. The net cost was therefore £12,566,265. Allocations towards the cost were provided from the Grant Counterpart Special Account (£700,000) and the National Development Fund (£653,000).

55. As indicated above guarantee payments amounting to £198,421 for fat cattle exported and £67,169 for carcase beef exported were made during the year. These payments relate to special export arrangements introduced in July 1960 whereby a market was provided for uncertificated fat cattle which otherwise might have had to be sold at uneconomic prices or might have been retained in this country for an unduly long period thus increasing the risk of the spread of bovine tuberculosis.

56. The average loss per cow reactor incurred in each year since the inception of the Bovine Tuberculosis Eradication Scheme on the purchase and sale of cow reactors was calculated by the Department to be as follows :—

|           |         |       |      | £  | s. | d.    |
|-----------|---------|-------|------|----|----|-------|
| September | 1954 to | March | 1955 | .. | 10 | 16 7  |
| April     | 1955    | „     | 1956 | .. | 10 | 9 1   |
| „         | 1956    | „     | 1957 | .. | 9  | 9 1   |
| „         | 1957    | „     | 1958 | .. | 11 | 6 7   |
| „         | 1958    | „     | 1959 | .. | 14 | 14 10 |
| „         | 1959    | „     | 1960 | .. | 25 | 14 2  |
| „         | 1960    | „     | 1961 | .. | 25 | 19 11 |

In reply to my inquiry as to the causes for the increase in the rate of loss in the years 1959-60 and 1960-61 as compared with earlier years I was informed that, as clearance measures proceed towards attestation, cow reactors purchased include a higher proportion of good milch cows thus increasing the divergence between market value which takes account of their milk potential and canning value. The Accounting Officer has furnished statements to me showing the prices of cows at the Dublin Cattle Market and has suggested that reactor cows purchased by the Department's officers in each of the years 1959-60 and 1960-61 were not overvalued. Also, supervising agricultural officers have been appointed to all district offices to ensure that valuations for the purchase of reactors are keen and uniform.

57. Reactor cows purchased by the Department under the Bovine Tuberculosis Eradication Scheme in areas outside the six southern counties are disposed of to canning firms under contracts arranged quarterly at competitive tender prices. In



the six southern counties the canning firms purchase reactor cows direct from owners and compensation payments, related to the purchase price, are made from the vote to indemnify them against loss in respect of any meat condemned on slaughter. It was noted that the contract prices paid by certain firms to the Department for reactor cows were approximately 3 pence per lb. lower than the average price paid by these firms for cows purchased direct from owners in the same period. In reply to my inquiry I was informed that the Department has not access to any data as to the actual cost of transport which contracting firms, in undertaking to accept delivery of animals at various centres, must take into account in their quotations and consequently is not in a position to prove that the difference between the prices is attributable to transport costs but that it is obvious that transport costs must be a material factor. I was also informed that dairy cows from areas outside the six southern counties are sold by the Department to the processors at comparatively low prices because cows in milk are not really wanted by processors because of their relative unsuitability for the beef trade, whereas farmers in the south can choose their own time to dispose of reactor cows and sell them in the most suitable condition for the meat trade.

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

58. Grants to creameries towards the cost of approved pasteurising plant and can-washing equipment amounted to £38,643 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 68).

59. I referred in my previous report to certain refunds in respect of grants which are credited to a suspense account. I understand that the matter is still under investigation.

*Subhead M.14.—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 out of the proceeds of a levy on bacon pigs purchased by curers together with a State contribution. It was found necessary during the year to increase by a supplementary estimate for £300,000 the original provision of £550,000. Since May 1960 the scheme includes a new grade—"A" Special—for bacon of very high quality.



*Subhead M.15.—Losses on Disposal of Wheat*

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

|  | £              |
|--|----------------|
| Recoupment to An Bord Gráin in respect of losses arising from purchase and resale of the 1958 wheat crop .. .. .   | 33,518         |
| Payment towards the losses of An Bord Gráin arising from the 1960 wheat crop ..  | 800,000        |
| <i>Ex-gratia</i> payments to growers in respect of the 1958 wheat crop and miscellaneous expenses. ( <i>Ex-gratia</i> payments, etc., to 31 March 1960 amounted to £468,902) .. .. . | 792            |
|  | <hr/> £834,310 |

62. Reference was made in previous reports to the arrangement under which An Bord Gráin would purchase and dispose of 230,000 tons approximately of the 1958 wheat harvest which was not millable into flour. The accounts of An Bord showed losses at 31 August 1960 of £383,518, towards which £350,000 had been advanced in previous years.

63. In regard to the 1960 wheat crop it was arranged that An Bord Gráin should purchase and dispose of so much wheat as was not utilisable for milling into flour. I understand that 150,000 tons were purchased by 31 March 1961. £800,000 was paid on account to An Bord towards the anticipated losses arising from the disposal of this wheat.

*Subhead P.—Subsidies on Dairy Produce*

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

|   | £                |
|---|------------------|
| Payment of subsidies on exports of chocolate crumb and certain milk products other than butter ..   | 262,602          |
| Payments to the Butter Marketing Committee:   |                  |
| Balance in respect of two-thirds of the loss on butter exports in the year ended 31 March 1960 (£14,666 was charged to the vote in 1959-60) | 5,819            |
| Payment on account in respect of losses on butter exports in the year ended 31 March 1961 .. .. .   | 2,081,579        |
|   | <hr/> £2,350,000 |



65. Consequent on an increase in the price of creamery milk as from 13 April 1960 it was decided to make good to manufacturers the increased cost of the milk content in exports of chocolate crumb and certain milk products by subsidy payments. A subsidy towards freight costs was also paid on exports of chocolate crumb to Britain and the Six Counties.

66. The loss on butter exports by the Butter Marketing Committee in the year ended 31 March 1960 was £30,727 and one-third of this is met from the Dairy Produce (Price Stabilisation) Fund.

67. The loss on butter exports by the Committee in the year ended 31 March 1961 is borne mainly on the vote and partly on the Fund and payments on account amounting to £2,375,000 are charged as follows :—

|            | £                           |
|------------|-----------------------------|
| Vote .. .. | 2,081,579                   |
| Fund .. .. | 293,421 (See paragraph 69). |
|            | <hr/> £2,375,000 <hr/>      |

*Subhead R.—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*

68. The amounts allocated and the recoupments from the American Grant Counterpart Special Account of expenditure incurred up to 31 March 1961 on projects sponsored by the Department of Agriculture are shown in the following statement. The amounts recouped were credited to appropriations in aid.

| Project                                     | Amount Allocated | Recoupments      |         |           |
|---|------------------|------------------|---------|-----------|
|   |                  | To 31 March 1960 | 1960-61 | Total     |
|   | £                | £                | £       | £         |
| Ground Limestone Delivery                   | 1,750,000        | 1,750,000        | —       | 1,750,000 |
| Bovine T.B. Eradication                     | 700,000          | 700,000          | —       | 700,000   |
| Pasteurisation of Separated Milk .. ..      | 580,000          | 411,122          | 38,643  | 449,765   |
| Grants to certain Rural Organisations .. .. | 42,000           | 23,769           | 5,934   | 29,703    |
| Technical Assistance ..                     | 155,750          | 64,787           | 30,749  | 95,536    |
| Agricultural Institute ..                   | 1,840,000        | —                | —       | —         |

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



*Dairy Produce (Price Stabilisation) Fund*

69. The income of the Fund, derived from levies on creamery butter, amounted to £475,738 as compared with £646,421 in the previous year.

The payments from the Fund were as follows :—

|   | £        |
|---|----------|
| To creameries for cold storage allowances .. .. .   | 95,628   |
| To manufacturers for special subsidy payments on exports of certain milk products .. .. .   | 9,581    |
| To the Butter Marketing Committee :   |          |
| Balance 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 was paid from the Fund in 1959-60) .. .. . | 2,909    |
| Payment towards butter export losses in the year ended 31 March 1961 ( <i>See</i> paragraph 67) .. .. .   | 293,421  |
| Balance of cold storage, etc., expenses for the year ended 31 March 1960 (a payment on account amounting to £185,000 was made from the Fund in 1959-60) .. .. .             | 16,768   |
| On account of cold storage, etc., expenses for the year ended 31 March 1961 .. .. .   | 400,000  |
| For administrative expenses .. .. .   | 10,049   |
|   | <hr/>    |
|   | £828,356 |
|   | <hr/>    |

## VOTE 47.—INDUSTRY AND COMMERCE

*Córas Tráchtála**Subhead K.1.—Córas Tráchtála (Grant-in-Aid)**Subhead K.2.—Promotion of Whiskey Exports (Grant-in-Aid)*

70. Grants to *Córas Tráchtála*, which under the provisions of section 16 of the Export Promotion Act, 1959 may not exceed one million pounds in the aggregate, amounted to £363,000 at 31 March 1961 including £266,000 issued in the year under review.



*An Foras Tionscal**Subhead M.1.—Grant under Undeveloped Areas Act, 1952  
(Grant-in-Aid)**Subhead M.2.—Grant under Industrial Grants Act, 1959  
(Grant-in-Aid)*

71. As explained in paragraph 70 of the previous report, the Industrial Grants Act, 1959 extended the functions of An Foras Tionscal to enable it by means of grants and guarantees to aid industrial development outside the undeveloped areas. Including grants issued prior to the passing of this Act, the aggregate amount that may be issued is limited to ten million pounds. Grants issued to 31 March 1961 were as follows :—

|   | £         | £          |
|---|-----------|------------|
| (1) Undeveloped Areas                   |           |            |
| Prior to 1960-61 ..                     | 1,851,200 |            |
| 1960-61 .. ..                           | 272,000   |            |
|   |           | 2,123,200  |
| (2) Areas outside the Undeveloped Areas |           |            |
| Prior to 1960-61 ..                     | 242,200   |            |
| 1960-61 .. ..                           | 295,000   |            |
|   |           | 537,200    |
| Total .. ..                             |           | £2,660,400 |

*Irish Steel Holdings, Limited**Subhead S.S.—Purchase of Shares*

72. Reference was made in paragraph 72 of the report on the accounts for 1959-60 to payments amounting to £300,000 for shares in Irish Steel Holdings, Limited, allotted to the Minister for Finance. Additional shares, to the amount of £699,997 were taken up during the year under review before the passing of the Irish Steel Holdings Limited Act, 1960. Section 3 of the Act provides that the Minister for Finance may take up by subscription or purchase, shares of the Company to an amount not exceeding in the aggregate £4,000,000, including sums expended before the passing of the Act on such purchases from moneys provided by the Oireachtas. All moneys required after the passing of the Act by the Minister for Finance to meet payments in respect of shares taken up or otherwise acquired by him shall be advanced out of the Central Fund.



*Subhead T.—Appropriations in Aid*

73. The amounts allocated and the recoupments from the American Grant Counterpart Special Account of expenditure incurred up to 31 March 1961 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 | .. | .. | 230,000              | 130,000  |
| Recoupments      |    |    |                      |  |
| Prior to 1960-61 | .. | .. | 72,698               | 41,537   |
| 1960-61          | .. | .. | 32,391               | 23,999   |
| TOTALS           | .. | .. | £105,089             | £65,536  |

## VOTE 48.—TRANSPORT AND POWER

*Córas Iompair Éireann**Subhead F.2.—Redundancy Compensation*

74. Section 15 of the Transport Act, 1958 authorises the payment of grants from voted moneys to the Board of Córas Iompair Éireann to meet the cost of compensation paid by the Board to employees, including those of the former Great Northern Railway Board, whose services are dispensed with or conditions worsened under certain circumstances in the five-year period from 16 July, 1958. Including £245,533 charged to the subhead the grants issued to the Board under this section amounted to £390,229 at 31 March, 1961. Certificates furnished by the auditors of the Board's accounts of the amount expended on compensation to that date have been made available to me.

*Airports*

*Subhead H.2.—Constructional Works including Furnishing of Buildings—Shannon Airport*

*Subhead H.3.—Constructional Works including Furnishing of Buildings—Dublin Airport*

*Subhead H.4.—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 £438,529, £242,680 and £342,237, respectively. The total expenditure to 31 March 1961, excluding



the cost of acquisition of land, amounted to £3,657,011 for Shannon Airport, £1,943,712 for Dublin Airport and £358,639 for Cork Airport. In addition to the sums expended from public moneys at Dublin Airport Aer Rianta Teoranta expended £265,224 on the construction of a hangar for jet aircraft. This work was financed from borrowings from sources other than the Exchequer.

*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>Expenses :</i>                    | <i>Shannon Airport</i> |                  | £       | £         |
|--------------------------------------|------------------------|------------------|---------|-----------|
|                                      | £                      | £                |         |           |
| Air navigation services .. ..        | 332,279                | (299,097)        |         |           |
| Airport management                   | 295,151                | (294,688)        |         |           |
| Interest and depreciation charges .. | 408,380                | (365,603)        |         |           |
| <b>Total ..</b>                      | <b>1,035,810</b>       | <b>(959,388)</b> |         |           |
| <i>Receipts :</i>                    |                        |                  |         |           |
| Landing fees ..                      | 479,842                | (365,608)        |         |           |
| Catering, etc. ..                    | 87,236                 | (103,414)        |         |           |
| Air traffic communications ..        | 74,173                 | (75,990)         |         |           |
| Rents and other receipts ..          | 87,221                 | (81,884)         |         |           |
| <b>Total ..</b>                      | <b>728,472</b>         | <b>(626,896)</b> |         |           |
| Deficiency of revenue                |                        |                  | 307,338 | (332,492) |

| <i>Expenses :</i>                    | <i>Dublin Airport</i> |                  |
|--------------------------------------|-----------------------|------------------|
|                                      | £                     | £                |
| Air navigation services .. ..        | 122,932               | (101,595)        |
| Airport management                   | 232,853               | (201,272)        |
| Interest and depreciation charges .. | 210,081               | (186,128)        |
| <b>Total ..</b>                      | <b>565,866</b>        | <b>(488,995)</b> |



|                          |    | £       | £         | £        | £          |
|--------------------------|----|---------|-----------|----------|------------|
| <i>Receipts :</i>        |    |         |           |          |            |
| Landing fees             | .. | 220,845 | (166,140) |          |            |
| Catering, etc.           | .. | 30,770  | (22,085)  |          |            |
| Rents and other receipts | .. | 85,092  | (72,630)  |          |            |
|                          |    |         |           |          |            |
| Total                    | .. | 336,707 | (260,855) |          |            |
|                          |    |         |           |          |            |
| Deficiency of revenue    |    |         |           | 229,159  | (228,140)  |
|                          |    |         |           |          |            |
| Total Deficiency         | .. |         |           | £536,497 | (£560,632) |

*Subhead I.4.—Shannon Free Airport Development Company, Limited. (Grant-in-Aid)*

77. Grants under section 8 (1) of the Shannon Free Airport Development Company Limited Act, 1959 to the company, including £177,500 charged to the subhead, amounted to £367,500 at 31 March 1961. Section 8 (2) of the Act limits the aggregate amount of grants which may be made to the company to £500,000.

The aggregate amount which the Minister for Finance may subscribe for shares is limited by section 2 of the Act to one and a half million pounds. Under section 3, £1,168,000, including £775,000 in the year under review, was advanced from the Central Fund to enable the Minister to take up shares in the company.

*Subhead Q.—Appropriations in Aid*

78. A grant of £35,000 was allocated from the American Grant Counterpart Special Account towards the cost of establishing a development and research unit by Córas Iompair Éireann. Expenditure during the year amounting to £9,784 was charged to subhead M—Technical Assistance and recoupment from the Special Account has been brought to credit as an appropriation in aid.

79. The account of the management of Dublin Airport by Aer Rianta Teoranta for the year ended 31 March 1960 showed a surplus of £82,318. After charging £32,776 for interest payable to British European Airways, the deficit\* on the company's General Administration Account amounted to £35,856. Provision had been made in the estimate to set off this deficit against the management surplus. The balance, £46,462, was surrendered to the Department and has been brought to account as an appropriation in aid.

VOTE 49.—POSTS AND TELEGRAPHS

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

80. The losses borne on the vote for the year ended 31 March 1961 amounted to £27,879. A classified schedule of these losses is set out on page 150. At page 151 particulars are given



of 26 cases in which cash shortages or misappropriations amounting to £1,791 were discovered; the sums in question were made good and no charge to public funds was necessary.

### *Stores*

81. 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 £1,151,734 on 31 March 1961, engineering stores to the value of £35,463 were held on behalf of other government departments. Stores other than engineering stores were valued at £448,965 including £187,052 in respect of stores held for other government departments.

Including works in progress on 31 March 1961 the expenditure on manufacturing jobs in the factory during the year amounted to £46,208, expenditure on repair work (other than repairs to mechanical transport) to £70,113, and expenditure on mechanical transport repairs to £12,862.

### *Revenue*

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

The net yield of revenue for the years 1960-61 and 1959-60 is shown in the following statement :—

|                      | 1960-61    | 1959-60    |
|----------------------|------------|------------|
|                      | £          | £          |
| Postal Service ..    | 4,785,261  | 4,509,593  |
| Telegraph Service .. | 409,169    | 387,922    |
| Telephone Service .. | 4,559,409  | 4,230,878  |
|                      | <hr/>      | <hr/>      |
|                      | £9,753,839 | £9,128,393 |
|                      | <hr/>      | <hr/>      |

£9,700,000 was paid into the Exchequer during the year leaving a balance of £812,769 at 31 March 1961 as compared with £758,930 at the end of the previous financial year.

Sums due for telephone services amounting to £3,950 were written off during the year as irrecoverable, as compared with £3,824 in the previous year.

### *Post Office Savings Bank*

83. The accounts of the Post Office Savings Bank for the year ended 31 December 1960 were submitted to a test examination with satisfactory results. The balance due to depositors, inclusive of interest, amounted to £101,557,983 (including £14,872,403 in respect of the liability to Trustee Savings Banks)



on 31 December 1960, as compared with £96,265,590 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 £3,717,082. Of this sum £2,483,328 was applied as interest paid and credited to depositors, management expenses absorbed £286,287 and the balance, £947,467, was set aside towards provision against depreciation in the value of securities.

The introduction in January 1961 of a mechanised accounting system enabled precise figures of interest paid and credited to depositors to be ascertained and included in the accounts. Only estimated figures had been available formerly.

#### VOTE 51.—DEFENCE

##### *Subhead C.—Pay of Civilians attached to Units*

##### *Subhead J.—Mechanical Transport*

84. In the course of a test check of the records of maintenance work on army transport vehicles it was noted that considerable sums were expended on the repair of vehicles which had already given prolonged service. I have asked for the observations of the Accounting Officer on the economy of repairing, at costs varying from £100 to £250, six vehicles, the mileages of which ranged from 100,000 to 150,000. Five of these had been in service for some twenty years.

##### *Subhead K.—Provisions and Allowances in lieu*

85. 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 :—

|                       |    | 1960-61       | 1959-60       |
|-----------------------|----|---------------|---------------|
| BREAD                 |    | pence per lb. | pence per lb. |
| Cost of production    | .. | 6.3           | 5.6           |
| Cost delivered Dublin | .. | 6.7           | 6.0           |
| MEAT                  |    |               |               |
| Dublin .. ..          | .. | 31.0          | 31.2          |
| Curragh .. ..         | .. | 32.3          | 32.6          |

The average price of cattle purchased for the Dublin and Curragh areas was £74 and £77 per head, respectively, as compared with £79 for each area in the previous year, while the average production of beef per head was 686 lbs. and 703 lbs., respectively, as compared with 676 lbs. and 664 lbs.



*Subhead P.2.—Naval Service*

86. A steel perch which marked the position of a dredged channel used by the Department's vessels in passing from Haulbowline to Spike Island became defective and was replaced by a concrete perch. This work which was entrusted to a contractor was completed in February 1960 at a cost of £1,440. It appears that the new perch was erected in a position some fifty feet from the edge of the dredged channel and that its usefulness in adverse conditions of tide and weather is reduced since it does not mark precisely the line of the channel. I have invited the observations of the Accounting Officer on the matter.

*Subhead U.—Compensation*

87. The charge to this subhead comprises :—

|  | £                   |
|--|---------------------|
| (a) Compensation for damage or injury in cases of accidents in which army vehicles were involved ..  | 10,704              |
| (b) Compensation for property commandeered or damaged or hired ..  | 503                 |
| (c) Compensation in cases where personnel were killed or injured during training, including compensation for personal injuries to members of the Reserve, Second Line .. | 565                 |
|  | <hr/> £11,772 <hr/> |

*Statement of Losses*

88. 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" .. ..                     | 54    |
| Deficiencies of stores and other losses not affecting the 1960-61 vote .. | 4,396 |

The corresponding figures for losses in the previous year were £43 and £35,695.

*Service outside the State*

89. In July 1960 the Government acceded to a request from the Secretary-General of the United Nations to supply a battalion of troops to serve with the United Nations Force in the



Republic of the Congo. Under powers granted by the Defence (Amendment) Act, 1960, a battalion of some 700 officers and men was despatched in July, and in August a second battalion was sent in response to a request for further assistance. Both battalions returned in January 1961 and were replaced by a third battalion.

The United Nations has undertaken responsibility for expenditure incurred in making the forces available over and above those costs, including pay, which the Government would have been obliged to meet in any event. Transport to and from the Congo, accommodation, rations, etc., are provided direct by the United Nations together with a daily subsistence allowance. Expenses incurred specially by the Department of Defence consisted principally of overseas allowances varying from 15s. to £2 11s. 3d. per day and were charged to a suspense account. As stated in a note to the appropriation account £252,517 was received from the United Nations in March 1961 in settlement of an initial claim which included the bulk of the extra expenses incurred in sending the first two battalions. £247,568, representing expenses specially incurred, was credited to the suspense account and £4,949, expenses already borne on the vote, was credited to subhead Z.—Appropriations in Aid. (See also paragraph 90).

#### VOTE 52.—ARMY PENSIONS

##### *Subhead P.—Special Compensation—United Nations Force in the Congo*

90. Provision was made by supplementary estimate for grants of compensation to dependants of members of the Defence Forces who were killed in action or who died as a result of service with the United Nations Force in the Republic of the Congo (see paragraph 89). Rates of compensation were fixed at £3,500 in the case of a married man and £2,000 in the case of a single man irrespective of military rank, and the charge of £31,000 to the subhead includes six payments of £3,500 and five of £2,000. A recent claim which has been made on the United Nations for recovery of the compensation paid includes also the capitalised value, as actuarially assessed, of allowances payable under the Army Pensions Acts to dependants of the deceased men.

#### VOTE 56.—SOCIAL INSURANCE

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

91. Payments from this subhead to the Social Insurance Fund in the year under review amounted to £4,630,000. These payments are subject to adjustment when the audited accounts of the Fund are available.



## VOTE 57.—SOCIAL ASSISTANCE

*Overpayments*

92. Sums recovered in respect of overpayments charged in prior years' accounts were :—£14,951 in cash credited to appropriations in aid, and £4,519 withheld from current entitlements. Overpayments amounting to £3,998 were treated as irrecoverable. The total amount of overpayments not disposed of at 31 March 1961 was £49,857 as compared with £45,358 at 31 March 1960. During the year seventy-five individuals were prosecuted for irregularly obtaining or attempting to obtain social assistance and convictions were secured in sixty-nine cases.

## CONTINGENCY FUND

93. A vote for Repayments to the Contingency Fund was not necessary as advances from the Fund were made good within the year by votes of the Oireachtas. The Contingency Fund Deposit Account appears at page 191.

LIAM Ó CADHLA,

*Ard-Reachtairé Cuntas agus Ciste*  
(*Comptroller and Auditor General*)

28 July, 1961.







**PUBLIC SERVICES**  
**APPROPRIATION ACCOUNTS, 1960-61**

**SUMMARY**

| No.<br>of<br>Vote | SERVICE   | Estimated<br>Expenditure<br>(Gross) | Estimated<br>Appropriations<br>in Aid | Net<br>Supply<br>Grant | Actual<br>Expenditure<br>(Gross) | Appropriations<br>in Aid<br>Realised | Net<br>Expenditure | Surplus of<br>Gross Estimate<br>over<br>Expenditure | Appropriations in Aid<br>compared with Estimate |                        | Amount to be<br>surrendered | Exchequer Extra<br>Receipts |          | No.<br>of<br>Vote |
|-------------------|---|-------------------------------------|---------------------------------------|------------------------|----------------------------------|--------------------------------------|--------------------|---|---|------------------------|-----------------------------|-----------------------------|----------|-------------------|
|                   |   |                                     |                                       |                        |                                  |                                      |                    |   | More than<br>Estimated                          | Less than<br>Estimated |                             | Estimated                   | Realised |                   |
|                   |   | £                                   | £                                     | £                      | £                                | £                                    | £                  | £   | £   | £                      | £                           | £                           | £        |                   |
| 1                 | PRESIDENT'S ESTABLISHMENT ...                           | 10,220                              | —                                     | 10,220                 | 10,063                           | —                                    | 10,063             | 157   | —   | —                      | 157                         | —                           | —        | 1                 |
| 2                 | HOUSES OF THE OIREACHTAS ...                            | 324,490                             | —                                     | 324,490                | 317,640                          | —                                    | 317,640            | 6,850   | —   | —                      | 6,850                       | —                           | —        | 2                 |
| 3                 | DEPARTMENT OF THE TAOISEACH ...                         | 31,860                              | —                                     | 31,860                 | 31,627                           | —                                    | 31,627             | 233   | —   | —                      | 233                         | —                           | —        | 3                 |
| 4                 | CENTRAL STATISTICS OFFICE ...                           | 189,690                             | 700                                   | 188,990                | 169,269                          | 1,502                                | 187,767            | 20,421  | 802   | —                      | 21,223                      | —                           | —        | 4                 |
| 5                 | COMPTROLLER AND AUDITOR GENERAL ...                     | 45,905                              | 6,305                                 | 39,600                 | 42,881                           | 7,130                                | 35,751             | 3,024   | 825   | —                      | 3,849                       | —                           | —        | 5                 |
| 6                 | OFFICE OF THE MINISTER FOR FINANCE ...                  | 271,665                             | 1,505                                 | 270,160                | 270,864                          | 1,502                                | 269,362            | 801   | —   | 3                      | 798                         | —                           | —        | 6                 |
| 7                 | OFFICE OF THE REVENUE COMMISSIONERS ...                 | 2,492,060                           | 57,060                                | 2,435,000              | 2,428,092                        | 80,808                               | 2,347,284          | 63,968  | 23,748  | —                      | 87,716                      | —                           | —        | 7                 |
| 8                 | OFFICE OF PUBLIC WORKS ...                              | 634,550                             | 117,000                               | 517,550                | 616,752                          | 118,370                              | 498,382            | 17,798  | 1,370   | —                      | 19,168                      | —                           | 62       | 8                 |
| 9                 | PUBLIC WORKS AND BUILDINGS ...                          | 4,481,157                           | 257,157                               | 4,224,000              | 3,874,238                        | 267,100                              | 3,607,138          | 606,919   | 9,943   | —                      | 616,862                     | —                           | 11,062   | 9                 |
| 10                | EMPLOYMENT AND EMERGENCY SCHEMES ...                    | 861,080                             | 35,000                                | 826,080                | 821,224                          | 34,464                               | 786,760            | 39,856  | —   | 536                    | 39,320                      | —                           | —        | 10                |
| 11                | STATE LABORATORY ...                                    | 29,760                              | 1,260                                 | 28,500                 | 25,786                           | 1,460                                | 24,326             | 3,974   | 200   | —                      | 4,174                       | —                           | —        | 11                |
| 12                | CIVIL SERVICE COMMISSION ...                            | 64,055                              | 17,475                                | 46,580                 | 61,362                           | 17,875                               | 43,487             | 2,693   | 400   | —                      | 3,093                       | —                           | —        | 12                |
| 13                | AN CHOMHAIRLE EALAÍON ...                               | 20,000                              | —                                     | 20,000                 | 20,000                           | —                                    | 20,000             | —   | —   | —                      | —                           | —                           | —        | 13                |
| 14                | SUPERANNUATION AND RETIRED ALLOWANCES ...               | 1,374,565                           | 134,445                               | 1,240,120              | 1,330,961                        | 132,237                              | 1,198,724          | 43,604  | —   | 2,208                  | 41,396                      | 7,890                       | 8,577    | 14                |
| 15                | SECRET SERVICE ...                                      | 7,500                               | —                                     | 7,500                  | 4,411                            | —                                    | 4,411              | 3,089   | —   | —                      | 3,089                       | —                           | —        | 15                |
| 16                | EXPENSES UNDER THE ELECTORAL ACT AND THE JURIES ACT ... | 18,200                              | —                                     | 18,200                 | 17,745                           | —                                    | 17,745             | 455   | —   | —                      | 455                         | —                           | —        | 16                |
| 17                | SUPPLEMENTARY AGRICULTURAL GRANTS ...                   | 5,110,000                           | —                                     | 5,110,000              | 5,064,900                        | —                                    | 5,064,900          | 45,100  | —   | —                      | 45,100                      | —                           | —        | 17                |
| 18                | LAW CHARGES ...   | 138,910                             | 5,500                                 | 133,410                | 137,297                          | 7,560                                | 129,737            | 1,613   | 2,060   | —                      | 3,673                       | —                           | —        | 18                |
| 19                | MISCELLANEOUS EXPENSES ...                              | 27,190                              | —                                     | 27,190                 | 23,462                           | —                                    | 23,462             | 3,728   | —   | —                      | 3,728                       | —                           | —        | 19                |
| 20                | STATIONERY OFFICE ...                                   | 642,340                             | 111,010                               | 531,330                | 635,716                          | 107,716                              | 528,000            | 6,624   | —   | 3,294                  | 3,330                       | —                           | —        | 20                |
| 21                | VALUATION AND ORDNANCE SURVEY ...                       | 218,660                             | 16,900                                | 201,760                | 206,404                          | 22,026                               | 184,378            | 12,256  | 5,126   | —                      | 17,382                      | —                           | —        | 21                |
| 22                | RATES ON GOVERNMENT PROPERTY ...                        | 538,000                             | 11,500                                | 526,500                | 525,806                          | 11,835                               | 513,971            | 12,194  | 335   | —                      | 12,529                      | —                           | —        | 22                |
| 23                | OFFICE OF THE MINISTER FOR JUSTICE ...                  | 111,840                             | —                                     | 111,840                | 111,454                          | —                                    | 111,454            | 386   | —   | —                      | 386                         | 1,020                       | 894      | 23                |
| 24                | GARDA SÍOCHÁNA ...                                      | 5,847,027                           | 134,417                               | 5,712,610              | 5,778,288                        | 138,678                              | 5,639,610          | 68,739  | 4,261   | —                      | 73,000                      | 4,500                       | 2,748    | 24                |
| 25                | PRISONS ...   | 251,360                             | 27,700                                | 223,660                | 246,458                          | 26,469                               | 219,989            | 4,902   | —   | 1,231                  | 3,671                       | —                           | —        | 25                |
| 26                | DISTRICT COURT ...                                      | 112,800                             | —                                     | 112,800                | 109,852                          | —                                    | 109,852            | 2,948   | —   | —                      | 2,948                       | 18,000                      | 22,000   | 26                |
| 27                | CIRCUIT COURT ...                                       | 178,795                             | 33,700                                | 145,095                | 176,237                          | 34,177                               | 142,060            | 2,558   | 477   | —                      | 3,035                       | —                           | —        | 27                |
| 28                | SUPREME COURT AND HIGH COURT OF JUSTICE ...             | 115,110                             | 200                                   | 114,910                | 114,656                          | 205                                  | 114,451            | 454   | 5   | —                      | 459                         | 3,400                       | 2,778    | 28                |
| 29                | LAND REGISTRY AND REGISTRY OF DEEDS ...                 | 123,670                             | —                                     | 123,670                | 120,660                          | —                                    | 120,660            | 3,010   | —   | —                      | 3,010                       | —                           | —        | 29                |
| 30                | PUBLIC RECORD OFFICE ...                                | 11,080                              | —                                     | 11,080                 | 10,172                           | —                                    | 10,172             | 908   | —   | —                      | 908                         | —                           | —        | 30                |
| 31                | CHARITABLE DONATIONS AND BEQUESTS ...                   | 6,728                               | 38                                    | 6,690                  | 6,649                            | 37                                   | 6,612              | 79  | —   | 1                      | 78                          | 5                           | —        | 31                |
| 32                | LOCAL GOVERNMENT ...                                    | 5,401,945                           | 64,915                                | 5,337,030              | 5,379,848                        | 64,670                               | 5,315,178          | 22,097  | —   | 245                    | 21,852                      | —                           | 1        | 32                |
| 33                | OFFICE OF THE MINISTER FOR EDUCATION ...                | 418,800                             | 100                                   | 418,700                | 400,391                          | 117                                  | 400,274            | 18,409  | 17  | —                      | 18,426                      | —                           | 30       | 33                |
| 34                | PRIMARY EDUCATION ...                                   | 10,673,040                          | 144,800                               | 10,528,240             | 10,646,095                       | 147,511                              | 10,498,584         | 26,945  | 2,711   | —                      | 29,656                      | —                           | —        | 34                |
| 35                | SECONDARY EDUCATION ...                                 | 2,778,690                           | 63,200                                | 2,715,490              | 2,762,626                        | 63,751                               | 2,698,875          | 16,064  | 551   | —                      | 16,615                      | —                           | —        | 35                |
| 36                | TECHNICAL INSTRUCTION ...                               | 1,547,468                           | 41,028                                | 1,506,440              | 1,539,047                        | 41,502                               | 1,497,545          | 8,421   | 474   | —                      | 8,895                       | —                           | —        | 36                |
| 37                | SCIENCE AND ART ...                                     | 256,570                             | 12,240                                | 244,330                | 244,253                          | 12,352                               | 231,901            | 12,317  | 112   | —                      | 12,429                      | —                           | —        | 37                |
| 38                | REFORMATORY AND INDUSTRIAL SCHOOLS ...                  | 258,055                             | 3,885                                 | 254,170                | 243,659                          | 4,224                                | 239,435            | 14,396  | 339   | —                      | 14,735                      | —                           | —        | 38                |
| 39                | DUBLIN INSTITUTE FOR ADVANCED STUDIES ...               | 85,450                              | —                                     | 85,450                 | 82,150                           | —                                    | 82,150             | 3,300   | —   | —                      | 3,300                       | —                           | —        | 39                |
| 40                | UNIVERSITIES AND COLLEGES ...                           | 986,630                             | —                                     | 986,630                | 984,017                          | —                                    | 984,017            | 2,613   | —   | —                      | 2,613                       | —                           | —        | 40                |
| 41                | NATIONAL GALLERY ...                                    | 13,370                              | —                                     | 13,370                 | 11,897                           | —                                    | 11,897             | 1,473   | —   | —                      | 1,473                       | 100                         | 58       | 41                |
| 42                | LANDS ...   | 2,409,940                           | 178,000                               | 2,231,940              | 2,350,297                        | 182,609                              | 2,167,688          | 59,643  | 4,609   | —                      | 64,252                      | —                           | —        | 42                |
| 43                | FORESTRY ...  | 2,929,700                           | 363,000                               | 2,566,700              | 2,752,059                        | 457,230                              | 2,294,829          | 177,641   | 94,230  | —                      | 271,871                     | —                           | —        | 43                |
| 44                | FISHERIES ...   | 355,485                             | 32,485                                | 323,000                | 318,975                          | 33,355                               | 285,620            | 36,510  | 870   | —                      | 37,380                      | 10                          | 60,934   | 44                |
| 45                | ROINN NA GAELTACHTA ...                                 | 524,325                             | 1,585                                 | 522,740                | 450,890                          | 2,176                                | 448,714            | 73,435  | 591   | —                      | 74,026                      | —                           | —        | 45                |
| 46                | AGRICULTURE ...   | 19,334,948                          | 2,437,238                             | 16,897,710             | 19,250,259                       | 2,396,675                            | 16,853,584         | 84,689  | —   | 40,563                 | 44,126                      | 51,926                      | 134,587  | 46                |
| 47                | INDUSTRY AND COMMERCE ...                               | 3,876,799                           | 205,789                               | 3,671,010              | 2,867,433                        | 138,549                              | 2,728,884          | 1,009,366   | —   | 67,240                 | 942,126                     | —                           | 1,095    | 47                |
| 48                | TRANSPORT AND POWER ...                                 | 4,308,866                           | 662,196                               | 3,646,670              | 3,917,866                        | 786,169                              | 3,131,697          | 391,000   | 123,973   | —                      | 514,973                     | —                           | 3,221    | 48                |
| 49                | POSTS AND TELEGRAPHS ...                                | 11,406,592                          | 813,592                               | 10,593,000             | 11,237,872                       | 875,731                              | 10,362,141         | 168,720   | 62,139  | —                      | 230,859                     | —                           | 377,091  | 49                |
| 50                | WIRELESS BROADCASTING ...                               | 177,000                             | 31,500                                | 145,500                | 92,176                           | 13,303                               | 78,873             | 84,824  | —   | 18,197                 | 66,627                      | 145,000                     | 51,862   | 50                |
| 51                | DEFENCE ...   | 7,657,987                           | 185,247                               | 7,472,740              | 7,297,409                        | 195,684                              | 7,101,725          | 360,578   | 10,437  | —                      | 371,015                     | —                           | —        | 51                |
| 52                | ARMY PENSIONS ...                                       | 1,752,130                           | —                                     | 1,752,130              | 1,742,741                        | —                                    | 1,742,741          | 9,389   | —   | —                      | 9,389                       | —                           | 2,120    | 52                |
| 53                | EXTERNAL AFFAIRS ...                                    | 480,655                             | 5,750                                 | 474,905                | 470,647                          | 6,763                                | 463,884            | 10,008  | 1,013   | —                      | 11,021                      | —                           | —        | 53                |
| 54                | INTERNATIONAL CO-OPERATION ...                          | 176,235                             | —                                     | 176,235                | 174,504                          | —                                    | 174,504            | 1,731   | —   | —                      | 1,731                       | —                           | 46       | 54                |
| 55                | OFFICE OF THE MINISTER FOR SOCIAL WELFARE ...           | 1,513,210                           | 1,009,610                             | 503,600                | 1,479,565                        | 999,020                              | 480,545            | 33,645  | —   | 10,590                 | 23,055                      | —                           | —        | 55                |
| 56                | SOCIAL INSURANCE ...                                    | 4,667,000                           | —                                     | 4,667,000              | 4,665,926                        | —                                    | 4,665,926          | 1,074   | —   | —                      | 1,074                       | —                           | —        | 56                |
| 57                | SOCIAL ASSISTANCE ...                                   | 21,686,000                          | 332,000                               | 21,354,000             | 21,309,925                       | 327,225                              | 20,982,700         | 376,075   | —   | 4,775                  | 371,300                     | —                           | —        | 57                |
| 58                | HEALTH ...  | 9,109,300                           | 343,700                               | 8,765,600              | 9,050,042                        | 342,640                              | 8,707,402          | 59,258  | —   | 1,060                  | 58,198                      | —                           | 101      | 58                |
| 59                | DUNDRUM ASYLUM ...                                      | 52,250                              | 1,490                                 | 50,760                 | 52,115                           | 1,720                                | 50,395             | 135   | 230   | —                      | 365                         | —                           | —        | 59                |
| 60                | INCREASES IN PENSIONS ...                               | 127,000                             | —                                     | 127,000                | 103,368                          | —                                    | 103,368            | 23,632  | —   | —                      | 23,632                      | —                           | —        | 60                |
| TOTAL             |   | £ 139,255,707                       | 7,902,222                             | 131,353,485            | 135,188,978                      | 8,104,127                            | 127,084,851        | 4,066,729   | 351,848   | 149,943                |                             | 231,851                     | 679,267  |                   |

TOTAL AMOUNT TO BE SURRENDERED ...£ 4,268,634







# APPROPRIATION ACCOUNTS— PUBLIC SERVICES,

1960-61



## PRESIDENT'S ESTABLISHMENT

ACCOUNT of the sum expended, in the year ended 31st March, 1961, 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) including a Grant-in-Aid.

| Service   | Grant  | Expenditure | Expenditure compared with Grant |                   |
|---|--------|-------------|---------------------------------|-------------------|
|   |        |             | Less than Granted               | More than Granted |
|   | £      | £           | £                               | £                 |
| A.—Salaries, Wages and Allowances                     |        |             |                                 |                   |
| <i>Original</i> £8,270                                |        |             |                                 |                   |
| <i>Supplementary</i> 400                              |        |             |                                 |                   |
|   | 8,670  | 8,547       | 123                             | —                 |
| B.—Travelling and Incidental Expenses     ...     ... | 200    | 59          | 141                             | —                 |
| C.—Telegrams, Telephones and Postage     ...     ...  | 600    | 707         | —                               | 107               |
| D.—Motor Cars—Replacement (Grant-in-Aid) ...     ...  | 750    | 750         | —                               | —                 |
| TOTAL   |        |             |                                 |                   |
| <i>Original</i> £9,820                                |        |             |                                 |                   |
| <i>Supplementary</i> 400                              |        |             |                                 |                   |
| —£  | 10,220 | 10,063      | 264                             | 107               |

Surplus to be surrendered ... £157

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

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

C.—Expenditure on telegrams was greater than expected.

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
20th May, 1961.

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, 1961, compared with the sum granted, for the Salaries and Expenses of the Houses of the Oireachtas, including certain Grants-in-Aid.

| Service  | Grant   | Expenditure | Expenditure compared with Grant |                   |
|--|---------|-------------|---------------------------------|-------------------|
|  |         |             | Less than Granted               | More than Granted |
|  | £       | £           | £                               | £                 |
| <b>DÁIL ÉIREANN</b>  |         |             |                                 |                   |
| A.—Salaries of Holders of certain Appointed Offices and Allowances of Comhaltai                    |         |             |                                 |                   |
| <i>Original</i> £83,297  |         |             |                                 |                   |
| <i>Supplementary</i> 61,000  |         |             |                                 |                   |
|  | 144,297 | 140,005     | 4,292                           | —                 |
| B.—Travelling Expenses of Comhaltai ... ..   | 47,000  | 47,807      | —                               | 807               |
| <b>SEANAD ÉIREANN</b>  |         |             |                                 |                   |
| C.—Salaries of Holders of certain Appointed Offices and Allowances of Seanadóiri                   |         |             |                                 |                   |
| <i>Original</i> £29,679  |         |             |                                 |                   |
| <i>Supplementary</i> 15,000  |         |             |                                 |                   |
|  | 44,679  | 44,236      | 443                             | —                 |
| D.—Travelling Expenses of Seanadóiri ... ..  | 12,000  | 11,734      | 266                             | —                 |
| <b>HOUSES OF THE OIREACHTAS</b>  |         |             |                                 |                   |
| E.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas ... ..     | 70,274  | 68,211      | 2,063                           | —                 |
| F.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas ... .. | 885     | 717         | 168                             | —                 |
| G.—Telegrams, Telephones and Postage ... ..  | 1,350   | 1,390       | —                               | 40                |
| H.—Witnesses' Expenses ... ..  | 5       | 40          | —                               | 35                |
| I.—Inter-Parliamentary Activities (Grant-in-Aid) ... ..  | 2,000   | 2,000       | —                               | —                 |
| J.—Expenses of the Restaurant (Grant-in-Aid) ... ..  | 2,000   | 1,500       | 500                             | —                 |
| <b>TOTAL</b>   |         |             |                                 |                   |
| <i>Original</i> £248,490   |         |             |                                 |                   |
| <i>Supplementary</i> 76,000  |         |             |                                 |                   |
| £  | 324,490 | 317,640     | 7,732                           | 882               |

Surplus to be surrendered ... £6,850



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

F.—Saving mainly due to reduction in contract price of certain items of apparel supplied and non-delivery of other items.

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

## NOTE

Fees (stamps) amounting to £74 in respect of this service were received during the year.

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
31st May, 1961.

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, 1961, compared with the sum granted, for the Salaries and Expenses of the Department of the Taoiseach.

| Service   | Grant    | Expenditure | Expenditure compared with Grant |                   |
|---|----------|-------------|---------------------------------|-------------------|
|   |          |             | Less than Granted               | More than Granted |
|   | £        | £           | £                               | £                 |
| A.—Salaries, Wages and Allowances ...   | 27,365   | 27,262      | 103                             | —                 |
| B.—Travelling Expenses ...  | 800      | 636         | 164                             | —                 |
| C.—Incidental Expenses ...  | 200      | 194         | 6                               | —                 |
| D.—Telegrams, Telephones and Postage ...  | 850      | 772         | 78                              | —                 |
| AN COIMISIÚN UM ATH-BHEOCHAN NA GAELIGE   |          |             |                                 |                   |
| E.1.—Tuarastail, <i>irl.</i>  |          |             |                                 |                   |
| <i>Meastachán</i>   |          |             |                                 |                   |
| <i>Bunaidh</i> ...  | £630     |             |                                 |                   |
| <i>Meastachán</i>   |          |             |                                 |                   |
| <i>Forlontach</i> ...   | 580      |             |                                 |                   |
|   | 1,210    | 1,166       | 44                              | —                 |
| E.2.—Costais Taistil agus Teagmhasacha, <i>irl.</i> ...                           | 1,335    | 1,012       | 323                             | —                 |
| COMMISSION ON ITINERANCY  |          |             |                                 |                   |
| F.—Travelling and Incidental Expenses   |          |             |                                 |                   |
| <i>Original</i> ...   | Nil      |             |                                 |                   |
| <i>Supplementary</i> ...  | £600     |             |                                 |                   |
|   | 600      | 585         | 15                              | —                 |
| Deduct—   | 32,360   | 31,627      | 733                             | —                 |
| Anticipated Savings on various Subheads ( <i>See Supplementary Estimate</i> ) ... | 500      | —           | 500                             | —                 |
| TOTAL   |          |             |                                 |                   |
| <i>Original</i> ...   | £31,180  |             |                                 |                   |
| <i>Supplementary</i> ...  | 680      |             |                                 |                   |
|   | £ 31,860 | 31,627      |                                 | —                 |
| Surplus to be surrendered   |          | £           | 233                             |                   |

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

B.—Expenditure is difficult to estimate accurately.

D.—Expenditure on telephones was not as great as anticipated.

E.2.—Níor éirigh le cuid de chomhaltas an Choimisiúin a bhíil cónaí orthu faoin tuaithe freastal go tráthrialta ar chruinnithe an Choimisiúin.

## EXTRA REMUNERATION (exceeding £50)

The then Secretary of the Department received £562 as a director of the Central Bank for the period ended 31st December, 1960.

## NOTE

The Accounts of other Votes include expenditure of £1,471 and £300 in respect of staff lent, without repayment, to An Coimisiún Um Athbheochan na Gaeilge and Commission on Itinerary, respectively.



Total of (a) expenditure (b) remuneration of staff borne on other Votes in respect of Commissions on account of which payments were made in the year 1960-61.

| Commission                             | Year of Appointment | Total Expenditure to 31st March, 1961 |
|--|---------------------|---------------------------------------|
| An Coimisiún um Athbheochan na Gaeilge | 1958-59             | £                                     |
| Commission on Itinerancy ... ..        | 1960-61             | 8,985                                 |
|  |                     | 885                                   |

DEPARTMENT OF FINANCE,  
27th May, 1961.

T. K. WHITAKER,  
*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.*



## CENTRAL STATISTICS OFFICE

ACCOUNT of the sum expended, in the year ended 31st March, 1961, 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                          | 143,045   | 125,769     | 17,276  | —                 |
| B.—Travelling Expenses ...                                 | 1,850     | 3,305       | —   | 1,455             |
| C.—Incidental Expenses ...                                 | 300       | 189         | 111   | —                 |
| D.—Telegrams, Telephones and Postage ...                   | 1,835     | 2,003       | —   | 168               |
| E.—Collection of Statistics ...                            | 42,600    | 37,953      | 4,647   | —                 |
| F.—Subscriptions, etc., to International Organisations ... | 60        | 50          | 10  | —                 |
| GROSS TOTAL ...£   | 189,690   | 169,269     | 22,044  | 1,623             |
|  |           |             | Surplus of Gross Estimate over Expenditure<br>£20,421 |                   |
|  | Estimated | Realised    | Surplus of Appropriations in Aid realised             |                   |
| Deduct—  |           |             |   |                   |
| G.—Appropriations in Aid ...                               | 700       | 1,502       | £802  |                   |
| NET TOTAL ...£   | 188,990   | 167,767     | Total Surplus to be surrendered<br><u>£21,223</u>     |                   |

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

- A.—Saving due to unfilled vacancies and new appointments being made at lower points on salary scale.
- B.—Travelling in connection with the Census of Agriculture, 1960, was greater than anticipated.
- C. and D.—Casual variations.
- E.—The enumeration of certain areas in connection with the Census of Agriculture, 1960, was completed in less time than anticipated.

## APPROPRIATIONS IN AID

The receipts were all in respect of statistical information supplied.

## NOTE

This Account includes expenditure of £476 in respect of staff lent, without repayment, to other Departments.

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
27th May, 1961.

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, 1961, 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 ... | 45,155    | 42,070      | 3,085  | —                 |
| B.—Travelling Expenses ...            | 500       | 575         | —  | 75                |
| C.—Incidental Expenses ...            | 250       | 236         | 14   | —                 |
| GROSS TOTAL ...£                      | 45,905    | 42,881      | 3,099  | 75                |
|                                       |           |             | Surplus of Gross Estimate over Expenditure<br>£3,024 |                   |
|                                       | Estimated | Realised    | Surplus of Appropriations in Aid realised            |                   |
| D.—Appropriations in Aid ...          | 6,305     | 7,130       | £825   |                   |
| NET TOTAL ...£                        | 39,600    | 35,751      | Total Surplus to be surrendered<br>£3,849            |                   |

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

A.—Saving due to vacancies, £2,365; changes in personnel, £325; over-estimation of marriage lump sums, etc., £435; and extra assistance, £300, not being utilised: offset by salary scale revisions, £340.

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

## APPROPRIATIONS IN AID

Surplus due to increase in one audit fee of £490 and to the recovery of £360 in respect of the salary of an officer on loan for part of the year to Radio Éireann.

## EXTRA REMUNERATION (exceeding £50)

An Assistant Auditor received a gratuity of £150 from Radio Éireann for services rendered.

## NOTE

This Account includes expenditure of £1,471 in respect of remuneration of an officer on loan, without repayment, to An Coimisiún um Athbheochan na Gaeilge.

E. F. SUTTLE,

*Accounting Officer.*

OIFIG AN ARD-REACHTAIRE CUNTAS AGUS CISTE,  
31 Bealtaine, 1961.

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, 1961, 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 ...   | 167,985   | 167,274     | 711   | —                 |
| A.1.—Chief Medical Officer for the Civil Service ...  | 2,605     | 2,750       | —   | 145               |
| B.—Travelling Expenses  |           |             |   |                   |
| <i>Original</i> £800  |           |             |   |                   |
| <i>Supplementary</i> 1,350  | 2,150     | 2,174       | —   | 24                |
| C.—Incidental Expenses  |           |             |   |                   |
| <i>Original</i> £2,000  | 2,330     | 2,368       | —   | 38                |
| <i>Supplementary</i> 330  |           |             |   |                   |
| D.—Telegrams, Telephones and Postage ...  | 1,800     | 2,005       | —   | 205               |
| E.—Remuneration of Banks for the Management of Government Stocks inscribed or registered in their Books ... | 70,420    | 70,410      | 10  | —                 |
| PAYMASTER-GENERAL'S OFFICE  |           |             |   |                   |
| F.—Salaries, Wages and Allowances ...   | 23,345    | 22,413      | 932   | —                 |
| G.—Travelling and Incidental Expenses ...   | 185       | 200         | —   | 15                |
| CIVIL SERVICE ARBITRATION BOARD   |           |             |   |                   |
| H.1.—Fees, etc. ...   | 650       | 504         | 146   | —                 |
| H.2.—Incidental Expenses ...  | 25        | 14          | 11  | —                 |
| SAVINGS COMMITTEE   |           |             |   |                   |
| I.—Travelling and Incidental Expenses, etc. ...   | 200       | 147         | 53  | —                 |
| COMMISSION ON INCOME TAXATION   |           |             |   |                   |
| J.—Travelling and Incidental Expenses, etc. ...   | 800       | 605         | 195   | —                 |
| Deduct—   | 272,495   | 270,864     | 2,058   | 427               |
| Anticipated Savings on various Subheads ( <i>See Supplementary Estimate</i> ) ...                           | 830       | —           | 830   | —                 |
| GROSS TOTAL   |           |             |   |                   |
| <i>Original</i> £270,815  |           |             |   |                   |
| <i>Supplementary</i> 850  | £ 271,665 | 270,864     | 1,228   | 427               |
|   | Estimated | Realised    | Surplus of Gross Estimate over Expenditure £801 |                   |
| Deduct—   |           |             | Deficiency of Appropriations in Aid realised    |                   |
| K.—Appropriations in Aid ...  | 1,505     | 1,502       | £3  |                   |
| NET TOTAL   |           |             | Net Surplus to be surrendered                   |                   |
| <i>Original</i> £269,310  |           |             |   |                   |
| <i>Supplementary</i> 850  | £ 270,160 | 269,362     | £798  |                   |



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

A.1.—Excess due to salary increase.

D.—Expenditure on telephones was greater than anticipated.

H.1.—The Board did not sit as often as expected.

I and J.—The savings were due to the fact that some members did not find it possible to attend all meetings.

## APPROPRIATIONS IN AID

|   | Estimated | Realised |
|---|-----------|----------|
|   | £         | £        |
| 1. Expenses of management of the Local Loans Fund | 1,500     | 1,500    |
| 2. Miscellaneous                                  | 5         | 2        |
|   | £1,505    | £1,502   |

## EXTRA REMUNERATION (exceeding £50)

The Secretary of the Department received £750 as a director of the Central Bank. An Assistant Secretary received £320 as Chairman of Irish Steel Holdings, Limited, and £375 as a director of the Irish Life Assurance Company, Limited. Another Assistant Secretary received £250 as a director of Ceimici Teoranta. A Staff Officer received gratuities amounting to £164 in respect of extra attendance and a Clerical Officer received £82 for overtime.

## NOTES

This Account includes expenditure of £923 in respect of staff lent, without repayment, to another Office. The Accounts of other Votes include expenditure of £4,275, £2,779 and £2,700 in respect of the remuneration of staff lent, without repayment, to this Department, the Savings Committee and the Commission on Income Taxation, respectively.

The Account also includes expenditure of approximately £1,278 on the salaries and expenses of five Executive Officers sent for University training under a scheme initiated during the year with a view to their ultimate appointment to the administrative cadre.

Total of (a) expenditure, (b) remuneration of staff borne on other Votes in respect of Commissions etc. on account of which payments were made in the year 1960-61.

| Commission or Committee         | Year of Appointment | Total Expenditure to 31st March, 1961 |
|---------------------------------|---------------------|---------------------------------------|
| Civil Service Arbitration Board | 1950/51             | £ 3,199                               |
| Savings Committee               | 1955/56             | 10,746                                |
| Commission on Income Taxation   | 1956/57             | 14,969                                |

T. K. WHITAKER,  
Accounting Officer.

DEPARTMENT OF FINANCE,  
27th May, 1961.

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, 1961, 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<br>Granted            | More than<br>Granted |
|  | £         | £           | £                               | £                    |
| A.—Salaries, Wages and Allowances, etc. ... ..   | 2,277,700 | 2,197,296   | 80,404                          | —                    |
| AA.—Contribution to Cost of Common Staff in Income Tax Conjoint Office, Great Britain ... .. | 2,650     | 2,864       | —                               | 214                  |
| B.—Travelling Expenses ...   | 32,000    | 37,780      | —                               | 5,780                |
| C.—Removal Expenses ...  | 3,000     | 4,511       | —                               | 1,511                |
| D.—Poundage to Distributor of Stamps ... ..  | 630       | 658         | —                               | 28                   |
| E.—Remuneration, etc., to Collectors and Assessors of Taxes, etc. ... ..                     | 104,600   | 111,282     | —                               | 6,682                |
| F.—Carriage of Parcels, Advertisements, etc. ... ..  | 6,150     | 7,147       | —                               | 997                  |
| G.—Machinery and Repairs in Stamping Branch, Dies, Plates, etc. ... ..                       | 16,700    | 13,056      | 3,644                           | —                    |
| H.—Telegrams, Telephones and Postage ... ..  | 19,400    | 22,269      | —                               | 2,869                |
| I.—Uniform Clothing ... ..   | 5,400     | 5,401       | —                               | 1                    |
| J.—Boat Hire, Cycles and other Conveyances ... ..  | 420       | 359         | 61                              | —                    |
| K.—Motor Cars for Frontier Patrols, etc. ... ..  | 11,400    | 11,788      | —                               | 388                  |
| L.—Revenue Instruments, etc. ...   | 1,300     | 1,113       | 187                             | —                    |
| M.—Law Charges, Expenses of Prosecutions, Fees, Rewards, etc. ... ..                         | 8,000     | 9,712       | —                               | 1,712                |
| N.—Incidental Expenses ...   | 1,050     | 1,338       | —                               | 288                  |
| O.—Provision of Rooms for Official Purposes ... ..   | 150       | 134         | 16                              | —                    |
| P.—Compensation ... ..   | 5         | —           | 5                               | —                    |
| Q.—Losses by Default, Fraud and Accident ... ..  | 5         | 24          | —                               | 19                   |



| Service                                 | Grant     | Expenditure | Expenditure compared with Grant                       |                      |
|---|-----------|-------------|---|----------------------|
|   |           |             | Less than<br>Granted                                  | More than<br>Granted |
|   | £         | £           | £   | £                    |
| R.—Customs Co-operation Council         | 1,500     | 1,360       | 140   | —                    |
| GROSS TOTAL ...£                        | 2,492,060 | 2,428,092   | 84,457  | 20,489               |
|   |           |             | Surplus of Gross Estimate over Expenditure<br>£63,968 |                      |
|   | Estimated | Realised    | Surplus of Appropriations in Aid realised             |                      |
| Deduct—<br>S.—Appropriations in Aid ... | 57,060    | 80,808      | £23,748   |                      |
| NET TOTAL ...£                          | 2,435,000 | 2,347,284   | Total Surplus to be surrendered<br>£87,716            |                      |

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

- A.—Saving due mainly to vacancies and to replacement of senior by junior staff arising from retirements, etc.
- AA.—Excess due to salary revisions.
- B.—Excess due mainly to an abnormal increase in the number of claims arising from officers serving temporarily in stations to which permanent appointments were pending, to revised subsistence rates and to additional travelling due to P.A.Y.E. and attendances at conferences and training courses.
- C.—Excess due to an unforeseen increase in the number and cost of removals.
- E.—Excess due to revised rates of remuneration for Collectors of Taxes and payment for additional work done by them in preparation for the introduction of P.A.Y.E. (E.3/5/34).
- F.—Excess arose mainly because the provision for advertising in connection with P.A.Y.E. proved to be insufficient.
- G.—Provision was made for three special issues of postage stamps—only two were produced. The consequential saving was partly offset by increased expenditure on dies and plates.
- H.—Excess due to increased expenditure on telephones, telephonists' services and postage.
- J.—Saving due partly to provision for new cycles not being utilised and partly to expenditure on boat hire proving less than anticipated.
- L.—Saving due to variations in requirements.
- M.—Excess due to increase in Counsels' fees and increased expenditure on rewards and travelling and subsistence.
- N.—Excess due mainly to expenses arising out of the death of an officer while in Brussels on official business (E.2/4/60) and to payment of fees in respect of an officer attending a training course (S.49/8/60).



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

£15.—Minor cash discrepancies not involving fraud or culpable negligence.

£5.—Net overpayment in respect of the balance of a travelling imprest and annual leave overdrawn by an officer who left the service (E.103/2/46).

£4.—Net overpayment of sick pay to an officer who died and left no estate (E.103/2/46).

R.—A saving on travelling and subsistence was partly offset by an increase in the contribution towards the expenses of the Council.

#### APPROPRIATIONS IN AID

|   | Estimated      | Realised       |
|---|----------------|----------------|
|   | £              | £              |
| 1. Receipt from the Social Insurance Fund in respect of expenses relating to Social Insurance (No. 11 of 1952 (sec. 40)) ... .. | 1,495          | 1,495          |
| 2. Clerical services and incidental expenses on account of General Lighthouse Fund ... ..                                       | 275            | 275            |
| 3. Moneys received from merchants, etc., for special attendance of officers ... ..  | 37,000         | 45,398         |
| 4. Fines, forfeitures, law costs recovered, etc. ... ..   | 11,000         | 25,267         |
| 5. Registry of Business Names ... ..  | 275            | 273            |
| 6. Proceeds of customs sales (seizures, etc.) ... ..  | 3,000          | 3,718          |
| 7. Charge for manufacture of motor vehicle licences and drivers' licences (Road Fund) ... ..                                    | 985            | 985            |
| 8. Miscellaneous items ... ..   | 3,030          | 3,397          |
|   | <u>£57,060</u> | <u>£80,808</u> |

3. Receipts vary with volume of trade and tourist traffic.

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

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

8. Miscellaneous items comprised the following :—

|  | £             |
|--|---------------|
| Bill of Entry receipts ... ..  | 1,547         |
| Rent of official premises ... ..   | 778           |
| Compensation for loss of services of officers injured in accidents ...   | 321           |
| Refund of education fees ... ..  | 120           |
| Minor unclassified items, e.g., State warehouse rents, scrivenery fees, surpluses in cash, fees under the Merchant Shipping Acts, etc. ... | 631           |
|  | <u>£3,397</u> |

#### EXTRA REMUNERATION (exceeding £50)

Thirteen members of the Customs and Excise staff received allowances varying from £78 to £175 while engaged on Special Inquiry duty.

Four hundred and thirty-four members of the Customs and Excise staff, three hundred and three of the Taxes staff, one hundred and seventy-six of the General Service staff and thirty of the Stamping Branch staff received amounts varying from £51 to £565 in respect of overtime, rewards for detection of smuggling or other Revenue evasions, etc.

A Departmental Clerical Officer (Upper Section) received £63 from the Vote for Wireless Broadcasting.



## NOTES

Fees (stamps) were received as follows :—

|                        |     |     |     |     |     | £              |
|------------------------|-----|-----|-----|-----|-----|----------------|
| Companies Registration | ... | ... | ... | ... | ... | 10,835         |
| Newspaper Registration | ... | ... | ... | ... | ... | 3              |
|                        |     |     |     |     |     | <u>£10,838</u> |

Claims for £12, £14 and £22 for loss of services of three officers injured in accidents were abandoned.

An Assistant Preventive Officer admitted to irregularities in connection with the hire of boats for official travelling and was dismissed. The total amount involved (£27) was recovered.

The Accounts of other Departments include expenditure of £145 in respect of remuneration of staff temporarily lent, without repayment, to this Office.

This Account includes expenditure of £3,325 in respect of staff temporarily lent, without repayment, to other Departments.

S. REAMONN,  
*Accounting Officer.*

OIFIG NA gCOIMISINÉIRÍ IONCAIM,  
30 Bealtaine, 1961.

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, 1961, 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 ... ..       | 582,300   | 562,665     | 19,635  | —                 |
| B.—Travelling Expenses ...                     | 43,000    | 44,537      | —   | 1,537             |
| C.—Incidental Expenses ...                     | 3,650     | 4,007       | —   | 357               |
| D.—Telegrams, Telephones and Postage ... ..    | 5,600     | 5,543       | 57  | —                 |
| GROSS TOTAL ...£                               | 634,550   | 616,752     | 19,692  | 1,894             |
|  |           |             | Surplus of Gross Estimate over Expenditure<br>£17,798 |                   |
|  | Estimated | Realised    | Surplus of Appropriations in Aid realised             |                   |
| <i>Deduct—</i><br>E.—Appropriations in Aid ... | 117,000   | 118,370     | £1,370  |                   |
| NET TOTAL ....£                                | 517,550   | 498,382     | Total Surplus to be surrendered<br>£19,168            |                   |

Extra Receipts payable to Exchequer

Compensation for loss of services of officers injured in accidents ... ..

£  
62

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

A.—Saving due to unfilled vacancies.

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

C.—The excess, caused by purchase of drawing machines, was partially offset by a saving in respect of a printing machine provided for but not bought.

D.—A casual variation.



| APPROPRIATIONS IN AID  |        | Estimated       | Realised        |
|--|--------|-----------------|-----------------|
|  |        | £               | £               |
| 1. Penal interest on overdue loan repayments   | ...    | 300             | 536             |
| 2. Fees under the Local Loans Fund (Fees and Expenses) Regulations, 1946   | ... .. | 14,000          | 14,593          |
| 3. Amount recoverable as administration expenses in connection with agency services  | ... .. | 14,000          | 14,522          |
| 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 | ... .. | 36,500          | 36,536          |
| 5. Amount recoverable from Vote 10 as administration expenses in connection with employment schemes, etc.  |        | 650             | 848             |
| 6. Amount recoverable from Vote 46 (Subhead M.7) in respect of salaries and travelling expenses in connection with drainage surveys and works  | ...    | 21,100          | 21,018          |
| 7. Amount recoverable from Vote 45 as administrative expenses in connection with Gaeltacht improvement schemes   | ... .. | 600             | 1,928           |
| 8. Amount recoverable from Vote 48 in respect of salaries and travelling expenses in connection with harbour improvement and constructional works  | ... .. | 2,300           | 2,815           |
| 9. Amount recoverable from National Development Fund in respect of salaries and travelling expenses in connection with drainage works, etc.  | ... .. | 7,300           | 4,026           |
| 10. Amount recoverable as expenses of management of the Local Loans Fund   | ... .. | 18,000          | 18,213          |
| 11. Miscellaneous  | ... .. | 2,250           | 3,335           |
|  |        | <u>£117,000</u> | <u>£118,370</u> |

1. Receipts were greater than expected.
2. Loan transactions were somewhat more 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.
4. A casual variation.
5. There was a greater volume of work by technical staff than had been provided for in the estimate.
6. A casual variation.
- 7 and 8. The volume of work undertaken by technical staff was greater than was expected when the estimates were framed.
9. The work undertaken by technical staff was less than expected.
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 Shannon Navigation and coast protection work were more than expected.



## EXTRA REMUNERATION (exceeding £50)

The Principal Architect received a fee of £90 from Vote 9.

An Executive Officer was paid gratuities amounting to £70 for performing the duties of a Higher Executive Officer.

An Architectural Assistant, Unestablished, was paid a gratuity of £132 in consideration of extra duties and responsibilities.

## NOTES

1. This Account includes expenditure of £4,267 in respect of remuneration of staff lent, without repayment, to other Offices.
2. Articles of technical equipment valued at £20 were written off. Subhead C.
3. This Account includes a sum of £11 for services rendered to other Departments without repayment.

H. J. MUNDOW,  
*Accounting Officer.*

OFFICE OF PUBLIC WORKS,  
15 Bealtaine, 1961.

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, 1961

| SERVICE                                       | Balances,<br>1st April,<br>1960 | Receipts,<br>1960—61 | Payments,<br>1960—61 | Balances,<br>31st March,<br>1961 |
|---|---------------------------------|----------------------|----------------------|----------------------------------|
| Shannon Navigation                            | £<br>1,394                      | £<br>12,099          | £<br>12,493(a)       | £<br>1,000                       |
| Irish Church Fund, Loans Re-<br>payments      | —                               | 10                   | 10                   | —                                |
| Marine Works Act, 1902, Main-<br>tenance Fund | Dr.574                          | 747                  | 1,168                | Dr.995 (b)                       |

(a) This total includes £75 paid as costs incidental to the settlement in 1959-60 of claims for compensation in respect of damage to property caused by floods from the River Blackwater and the Errina-Plassey 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,  
15 Bealtaine, 1961.



## PUBLIC WORKS AND BUILDINGS

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1961, 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 ... ..           | 21,000    | 15,910      | 5,090                           | —                 |
| B.—New Works, Alterations and Additions ... ..      | 2,170,000 | 1,582,558   | 587,442                         | —                 |
| BB.—Coast Protection ...                            | 6,000     | 10,960      | —                               | 4,960             |
| C.—Maintenance and Supplies ...                     | 650,000   | 671,846     | —                               | 21,846            |
| D.1.—Furniture, Fittings and Utensils ... ..        | 59,000    | 66,165      | —                               | 7,165             |
| D.2.—Central Furniture Stores                       | 3,000     | 3,212       | —                               | 212               |
| E.—Rents, Rates, etc. ...                           | 164,000   | 162,504     | 1,496                           | —                 |
| F.—Fuel, Light, Water, Cleaning, etc. ... ..        | 255,000   | 243,385     | 11,615                          | —                 |
| G.—Phoenix Park National School                     | 240       | 141         | 99                              | —                 |
| H.1.—River Shannon Works ...                        | 400       | 390         | 10                              | —                 |
| H.2.—River Shannon Navigation (Grant-in-Aid) ... .. | 15,000    | 9,000       | 6,000                           | —                 |
| I.—Telegrams, Telephones and Postage ... ..         | 1,000     | 959         | 41                              | —                 |
| J.1.—Arterial Drainage—Surveys                      | 19,000    | 22,256      | —                               | 3,256             |
| J.2.—Arterial Drainage—Construction Works ...       | 640,000   | 619,976     | 20,024                          | —                 |
| J.3.—Barrow Drainage—Repayment of Advances ...      | 14,417    | 14,417      | —                               | —                 |
| J.4.—River Fergus Drainage ...                      | 100       | —           | 100                             | —                 |
| J.5.—Arterial Drainage—Maintenance ... ..           | 50,000    | 48,035      | 1,965                           | —                 |



| Service  | Grant      | Expenditure | Expenditure compared with Grant                        |                   |
|--|------------|-------------|--|-------------------|
|  |            |             | Less than Granted                                      | More than Granted |
|  | £          | £           | £  | £                 |
| K.—Purchase and Maintenance of Engineering Plant and Machinery, and Stores ... | 413,000    | 402,524     | 10,476   | —                 |
| GROSS TOTAL ...  | £4,481,157 | 3,874,238   | 644,358  | 37,439            |
|  |            |             | Surplus of Gross Estimate over Expenditure<br>£606,919 |                   |
|  | Estimated  | Realised    | Surplus of Appropriations in Aid realised              |                   |
| Deduct—  |            |             |  |                   |
| L.—Appropriations in Aid ...   | 257,157    | 267,100     | £9,943   |                   |
| NET TOTAL ...  | £4,224,000 | 3,607,138   | Total Surplus to be surrendered<br>£616,862            |                   |

|  |                |
|--|----------------|
| Extra Receipts payable to Exchequer  | £              |
| Sales, etc., of property ...   | 9,388          |
| Realisation of assets of Trust Funds (Section 35 of Arterial Drainage Act, 1945) ... | 1,674          |
|  | <u>£11,062</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<br>FINANCE<br>AUTHORITY |
|---|--------|---------------------------------------|
| DEPARTMENT OF FINANCE—  |        |                                       |
|   | £      |                                       |
| Dublin : 73 Lower Baggot Street ...                           | 9,500  | S.2/3/60                              |
| Co. Kildare : Ballyfair Estate (Redemption of Tithe Rent) ... | 1,295  | S.55/3/31                             |
| Co. Offaly : Seir Kieran National Monument ...                | 872    | S.200/6/52                            |
| Co. Wexford : Wexford Government Offices ...                  | 89     | S.2/3/25                              |
| DEPARTMENT OF JUSTICE—  |        |                                       |
| Garda Síochána—   |        |                                       |
| Co. Donegal : Newtowncunningham ...                           | 128    | S.14/23/47                            |
| Co. Galway : Killimor ...                                     | 304    | S.14/20/47                            |
| Co. Meath : Dunboyne (deposit) ...                            | 70     | S.14/5/52                             |
| Co. Monaghan : Clones ...                                     | 1,021  | S.14/94/28                            |
| Co. Monaghan : Emyvale ...                                    | 171    | S.14/2/55                             |
| Co. Offaly : Shinrone ...                                     | 215    | S.14/5/47                             |
| Co. Tipperary : Portroe ...                                   | 139    | S.14/52/24                            |
| Co. Waterford : Ardmore (deposit) ...                         | 125    | S.14/5/51                             |
| Co. Westmeath : Rochfortbridge ...                            | 300    | S.14/17/27                            |



## DEPARTMENT OF EDUCATION—

|              |                          |     |     |       |           |
|--------------|--------------------------|-----|-----|-------|-----------|
| Dublin       | : Cullenswood House      | ... | ... | 1,046 | S.18/5/26 |
| Co. Monaghan | : Monaghan Model Schools | ... | ... | 635   | S.22/6/56 |

£15,910

B.—Expenditure under this subhead was affected by factors outside the control of the Office of Public Works. A statement of expenditure, Department by Department, is at page 24.

BB.—More works were carried out during the year than had been envisaged.

C.—This subhead consists of a large number of provisions for requirements dependent on circumstances difficult to predict. A statement of expenditure, Department by Department, is at page 25.

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 25.

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 1961. The total value of stocks held in the Central Furniture Stores on 31st March 1961 was £12,700 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 25.

F.—This subhead consists of a large number of provisions to meet the requirements of various Government establishments. Savings on certain of the provisions were partially offset by excesses on others. A statement of expenditure, Department by Department, is at page 25.

G.—Requirements were less than expected.

H.1.—A casual variation.

H.2.—Mainly because 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.—Excess due to wage increases and to expansion in volume of survey work. In addition to the charge against the subhead, engineering stores were supplied and services rendered by plant and machinery to the value of £6,302.

J.2.—The volume of work undertaken was less than expected.

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            | ... | ... | ... | 69,104 |
| Nenagh                  | ... | ... | ... | 821    |
| Maine                   | ... | ... | ... | 92,978 |
| Clareen                 | ... | ... | ... | 210    |
| Ballyteigue and Kilmore | ... | ... | ... | 13,396 |
| Fergus Embankment       | ... | ... | ... | 50,563 |
| Inny                    | ... | ... | ... | 50,488 |
| Moy                     | ... | ... | ... | 60,865 |

Spare parts, stores, etc., to the values shown were transferred from Bunratty-Rincanna, £632; Feale, £2,180; and Glyde and Dee, £747.

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

J.5.—A casual variation.



K.—The saving arose mainly because purchases of stores, etc., were curtailed. The value of stores held at 31st March 1961 was £150,000 approximately.

## APPROPRIATIONS IN AID

|   | Estimated       | Realised        |
|---|-----------------|-----------------|
|   | £               | £               |
| 1. Rents (including receipts from lettings of sporting, fishing rights, etc.) ... ..                                      | 45,000          | 41,576          |
| 2. Harbour tolls, dues, etc. ... ..   | 42,000          | 43,571          |
| 3. Sale of surplus and obsolete stores, old materials, etc. ... ..  | 7,500           | 18,435          |
| 4. Hire of plant ... ..   | 25,000          | 23,697          |
| 5. Sales of farm and garden produce ... ..  | 7,500           | 8,593           |
| 6. Admission tickets at parks, piers, etc. ... ..   | 3,000           | 4,439           |
| 7. Recoveries from County Councils in respect of arterial drainage maintenance (Nos. 3 of 1945 and 23 of 1955) ... ..     | 52,000          | 48,684          |
| 8. Recoveries from other Departments, National Development Fund, etc., for services carried out on repayment terms ... .. | 62,000          | 60,435          |
| 9. Sales of property ... ..   | 8,000           | 9,065           |
| 10. Miscellaneous ... ..  | 5,157           | 8,605           |
|   | <u>£257,157</u> | <u>£267,100</u> |

1. Receipts from lettings of sporting, fishing rights, etc., were £497.

2. There were increased receipts from mailboat traffic at Dún Laoghaire Harbour.

3. Sales realised more than expected.

4. A casual variation.

5. The receipts were as follows:—Bourn Vincent Memorial Park, £7,715; Royal Hospital Gardens, £388; Phoenix Park, £372; sundry, £118.

6. The increase in sales of admission tickets was greater than expected.

7. Certain receipts which had been estimated for did not come to account.

8. Department of Social Welfare, £28,996; College of Science, £5,855; Department of Local Government, Post Office Savings Bank, etc., £1,235; in respect of services rendered by the Central Engineering Workshop and Stores, £20,697, by Dún Laoghaire Harbour Workshops, £1,463 and by Central Furniture Stores, £920; sundry other receipts, £1,269.

9. Sales were greater than expected.

10. Work done for other parties, £2,732; contributions to cost of works at national schools, £2,881; storage, etc., of boats at Dún Laoghaire and Howth Harbours, £114; licences, football pavilions, etc., Phoenix Park, £613; in respect of electricity, gas, water and heating, £184; sundry other receipts, £2,081.



## NOTES

1. The Account includes £576 expended on replacing an ineffective drainage system at a national school which was constructed in 1946-47. Subhead B (S.102/5/60).

2. A sum of £22 was paid *ex-gratia* to a sub-contractor in recoupment of losses arising from a genuine error in pricing his tender. Subhead B (S.9/4/52).

3. A total of £146 was spent on the maintenance of St. Enda's College (Pearse Bequest). Subhead C (S.22/9/41 and S.22/2/53).

4. In fifteen cases of malicious damage, loss amounting to £115 was caused to State property. Subhead C (S.102/9/37).

5. Payments in eleven cases of road accidents involving State vehicles amounted to £149. Subheads C and J.2 (S.48/3/37).

6. Sums amounting to £1,190 were paid as compensation and costs in respect of accidental damage to property arising from drainage activities. Subheads J.1, J.2 and J.5 (S.85/9/55 and S.102/7/49).

7. In four cases of claims for compensation in respect of damage caused in the course of operations on the River Feale Drainage Scheme *ex-gratia* payments totalling £305 were made and a sum of £14 was allowed on foot of legal costs. Subhead J.2 (S.59/5/45).

8. A quantity of painting materials surplus to requirements and valued at £640 was supplied without charge to the Kilmainham Jail Restoration Committee (S.102/17/53).

9. Articles surplus to requirements and valued at £70 were transferred to the Department of Lands (Forestry) (S.102/15/51).

10. Materials surplus to requirements were taken over by the Commissioners from the following Departments at the valuations shown: Agriculture, £200; Lands, £372 (S.90/24/50, S.102/5/61 and F.63/19/47).

11. Articles to a total value of £10 which were lost by theft were written off (S.59/2/53).

12. Losses of stores valued at £54 were written off.

13. In two cases rents amounting to £20 were written off as irrecoverable. Subhead L (S.102/2/31).

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

|   | £   |
|---|-----|
| Central Heating Station (turf) ... ..                   | 2   |
| Dwyer-McAllister Cottage ... ..                         | 50  |
| Department of Justice, Parkgate Hall ... ..             | 30  |
| Department of Justice, Leighlinbridge Garda Station ... | 190 |

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

|  | £     |
|--|-------|
| Department of Finance (Dwyer-McAllister Cottage) ... | 50    |
| Department of Defence (G.H.Q.) ... ..                | 3     |
| Department of Justice (Parkgate Hall) ... ..         | 30    |
| Department of Lands (Land Commission) ... ..         | 3,840 |
| Department of Posts and Telegraphs (Gowran P.O.) ... | 115   |



16. *Telephone Capital Account*—The net expenditure during the year on Post Office buildings, charged to Telephone Capital Account, amounted to £52,484.

17. Sums totalling £19,864 are included in this Account in respect of premises which were handed over to An Foras Talúntais during the year 1959-60.

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

19. A sum of £150 was paid to a sculptress in respect of work done prior to the termination of a contract for the design and supply of two copies, in bronze, of a bust of a National Leader. Subhead B (S. 102/3/54).

20. A cylinder boring bar, surplus to requirements, valued at £200 was handed over to the Department of Education (Technical Instruction Branch). (S102/3/61).

H. J. MUNDOW,  
*Accounting Officer.*

OFFICE OF PUBLIC WORKS,  
9 Meitheamh, 1961.

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  | ... | ... | ... | ... | ... | 7,500      | —           |
| Houses of the Oireachtas   | ... | ... | ... | ... | ... | 6,000      | 804         |
| Department of the Taoiseach  | ... | ... | ... | ... | ... | 500        | 28          |
| Finance  | ... | ... | ... | ... | ... | 116,520    | 61,360      |
| Justice  | ... | ... | ... | ... | ... | 77,800     | 27,485      |
| Local Government   | ... | ... | ... | ... | ... | 1,000      | 1,558       |
| Education  | ... | ... | ... | ... | ... | 1,621,000  | 1,273,343   |
| Lands  | ... | ... | ... | ... | ... | 117,620    | 1,978       |
| Agriculture  | ... | ... | ... | ... | ... | 116,250    | 55,314      |
| Transport and Power  | ... | ... | ... | ... | ... | 11,000     | 21,252      |
| Posts and Telegraphs   | ... | ... | ... | ... | ... | 56,000     | 30,377      |
| Defence  | ... | ... | ... | ... | ... | 37,200     | 38,176      |
| Social Welfare   | ... | ... | ... | ... | ... | 26,500     | 19,220      |
| Health   | ... | ... | ... | ... | ... | 4,200      | 6,727       |
| Minor New Works not exceeding £700 each  | ... | ... | ... | ... | ... | 16,000     | 16,641      |
| Urgent and Unforeseen Works  | ... | ... | ... | ... | ... | 5,000      | 15,563      |
| Minor Balances of Expenditure (not provided for above) on<br>Works of prior years... | ... | ... | ... | ... | ... | 25,000     | 12,732      |
| TOTAL  |     |     |     |     |     | £2,245,090 | £1,582,558  |
| Deduct for Works which might not have been carried out<br>during the year            |     |     |     |     |     | 75,090     | —           |
| NET TOTAL  |     |     |     |     |     | £2,170,000 | £1,582,558  |



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

| DEPARTMENT                         | C.<br>Maintenance<br>and Supplies |                  | D.I.<br>Furniture,<br>Fittings and<br>Utensils |                  | E.<br>Rents, Rates,<br>etc. |                  | F.<br>Fuel, Light,<br>Water,<br>Cleaning, etc |                  |
|------------------------------------|-----------------------------------|------------------|--|------------------|-----------------------------|------------------|---|------------------|
|                                    | Vote                              | Expen-<br>diture | Vote   | Expen-<br>diture | Vote                        | Expen-<br>diture | Vote  | Expen-<br>diture |
|                                    | £                                 | £                | £  | £                | £                           | £                | £   | £                |
| President ...                      | 13,200                            | 17,027           | 1,000  | 1,361            | —                           | —                | 4,160   | 4,570            |
| Oireachtas ...                     | 7,000                             | 8,366            | 1,500  | 1,796            | —                           | —                | 5,710   | 4,876            |
| Taoiseach ...                      | 2,000                             | 7,306            | 500  | 1,420            | 120                         | 198              | 2,660   | 3,709            |
| Comptroller and<br>Auditor General | 300                               | 199              | 40   | 20               | 50                          | 24               | 300   | 286              |
| Finance ...                        | 292,150                           | 285,032          | 10,750   | 16,402           | 46,000                      | 47,444           | 51,800  | 48,429           |
| Justice ...                        | 96,760                            | 117,447          | 3,530  | 4,660            | 32,000                      | 30,894           | 39,150  | 33,670           |
| Local Government                   | 3,200                             | 5,597            | 560  | 883              | 600                         | 628              | 2,610   | 2,608            |
| Education ...                      | 61,610                            | 51,449           | 6,200  | 5,302            | 1,150                       | 1,743            | 26,080  | 26,812           |
| Lands ...                          | 16,370                            | 18,573           | 2,650  | 3,591            | 5,820                       | 5,812            | 13,350  | 14,523           |
| Gaeltacht ...                      | 350                               | 500              | 250  | 36               | 2,000                       | 1,976            | 500   | 203              |
| Agriculture ...                    | 29,260                            | 29,366           | 3,720  | 3,661            | 6,300                       | 6,504            | 24,430  | 26,555           |
| Industry and Com-<br>merce ...     | 4,020                             | 6,370            | 1,300  | 2,582            | 1,600                       | 1,473            | 4,930   | 3,471            |
| Transport and Power                | 4,070                             | 5,637            | 930  | 1,175            | 750                         | 375              | 5,400   | 4,592            |
| Posts and Telegraphs               | 48,870                            | 51,410           | 10,200   | 11,313           | 340                         | 119              | 15,700  | 20,630           |
| Defence ...                        | 10,310                            | 14,897           | 1,200  | 1,376            | 3,900                       | 3,715            | 8,600   | 8,010            |
| External Affairs ...               | 24,330                            | 23,388           | 11,100   | 6,781            | 49,120                      | 48,350           | 16,900  | 15,920           |
| Social Welfare ...                 | 21,370                            | 14,615           | 2,000  | 2,165            | 13,600                      | 13,107           | 22,000  | 17,154           |
| Health ...                         | 14,830                            | 14,667           | 1,570  | 1,641            | 650                         | 142              | 10,720  | 7,367            |
| TOTAL ...£                         | 650,000                           | 671,846          | 59,000   | 66,165           | 164,000                     | 162,504          | 255,000                                       | 243,385          |



## NATIONAL DEVELOPMENT FUND

STATEMENT OF RECEIPTS AND PAYMENTS BY THE COMMISSIONERS OF PUBLIC WORKS  
IN THE YEAR ENDED 31ST MARCH, 1961

| SERVICE   | Balance at<br>1st April,<br>1960 | Receipts | Total  | Payments | Balance at<br>31st March,<br>1961 |
|---|----------------------------------|----------|--------|----------|-----------------------------------|
|   | £                                | £        | £      | £        | £                                 |
| Drainage Works—<br>Owenogarney River<br>Embankments<br>Scheme ... | 294                              | —        | 294    | 231      | 63                                |
| Deele and Swillyburn<br>Rivers Scheme ...                         | 5,128                            | *45,000  | 50,128 | *48,525  | 1,603                             |
| TOTAL ... ..£   | 5,422                            | 45,000   | 50,422 | 48,756   | 1,666                             |

\*£12,500 local contribution not included.

Losses of stores valued at £10 were written off

H. J. MUNDOW,  
Accounting Officer.

9 Meitheamh, 1961.

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, 1961, 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 ...  | 80,050    | 76,563      | 3,487  | —                 |
| B.—Travelling Expenses ...   | 13,000    | 11,502      | 1,498  | —                 |
| C.—Incidental Expenses ...   | 280       | 366         | —  | 86                |
| D.—Telegrams, Telephones and Postage ...   | 750       | 666         | 84   | —                 |
| E.—Urban Employment Schemes  | 227,000   | 229,516     | —  | 2,516             |
| F.—Rural Employment Schemes  | 35,000    | 35,320      | —  | 320               |
| G.—Minor Employment Schemes  | 130,000   | 128,890     | 1,110  | —                 |
| H.—Development Works in Bogs used by Landholders and other Private Producers ... | 160,000   | 158,386     | 1,614  | —                 |
| I.—Rural Improvements Scheme   | 200,000   | 170,096     | 29,904   | —                 |
| J.—Miscellaneous Schemes ...   | 15,000    | 9,919       | 5,081  | —                 |
| GROSS TOTAL ...£   | 861,080   | 821,224     | 42,778   | 2,922             |
|  |           |             | Surplus of Gross Estimate over Expenditure £39,856 |                   |
|  | Estimated | Realised    | Deficiency of Appropriations in Aid realised       |                   |
| <i>Deduct—</i>   |           |             |  |                   |
| K.—Appropriations in Aid ...   | 35,000    | 34,464      | £536   |                   |
| NET TOTAL ...£   | 826,080   | 786,760     | Net Surplus to be surrendered £39,320              |                   |

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

A and B.—Savings due mainly to staff vacancies.

C.—Excess due to granting of allowances to Inspectors who provide official accommodation in their private residences (E.107/20/60).

D.—Saving due to unexpected reduction in use of telephone service.

E.—In addition to the expenditure of £229,516 charged to the Vote a sum of £16,728 was spent on this service from issues from the National Development Fund, making a total of £246,244 (See appended Statement).

F, G and H. — Casual variations. Some thousands of schemes are involved (Subheads G and H) and there is bound to be a small saving or excess on each grant.

I.—Contributions were not forthcoming to the extent necessary to absorb the full provision.

J.—Rate of progress on marine works was slower than expected.



## 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 | £<br>34,000 | £<br>31,409 |
| 2. Miscellaneous receipts ... ..   | 1,000       | 3,055       |
|  | £35,000     | £34,464     |

1. The rate of receipt of contributions towards the Rural Improvements Scheme (Subhead I) was slower than expected.

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.

## NOTES

1. This Account includes expenditure of £227 in respect of the remuneration of an officer temporarily on loan, without repayment, to another Department.
2. The Account of another Department includes expenditure of £47 in respect of the remuneration of an officer temporarily on loan, without repayment, to this Office.
3. Certain items of equipment (tools, etc.) valued at £45 were transferred from Department of Agriculture to this Office without payment (S.90/9/57).

RISTEARD Ó HEIGEARTUIGH,  
Accounting Officer.

SPECIAL EMPLOYMENT SCHEMES OFFICE,  
31st May, 1961.

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, 1961

| SERVICE  | Balance at<br>1st April,<br>1960 | Receipts  | Total  | Payments | Balance at<br>31st March,<br>1961 |
|--|----------------------------------|-----------|--------|----------|-----------------------------------|
|  | £                                | £         | £      | £        | £                                 |
| E.—Urban Employment Schemes ...  | 7,106                            | (a) 9,622 | 16,728 | 16,728   | —                                 |
| H.—Development Works in Bogs used by Landholders and other Private Producers ... | 622                              | (Dr.)622  | —      | —        | —                                 |
| TOTAL ...£   | 7,728                            | 9,000     | 16,728 | 16,728   | —                                 |

(a) Includes £622 transferred from unused balance standing to the credit of Subhead H.

RISTEARD Ó HEIGEARTUIGH,  
Accounting Officer.

SPECIAL EMPLOYMENT SCHEMES OFFICE,  
31st May, 1961.

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.



## STATE LABORATORY

ACCOUNT of the sum expended, in the year ended 31st March, 1961, 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 ... ..     | 27,590    | 24,387      | 3,203   | —                 |
| B.—Travelling and Incidental Expenses ... .. | 520       | 445         | 75  | —                 |
| C.—Apparatus and Chemical Equipment ... ..   | 1,650     | 954         | 696   | —                 |
| GROSS TOTAL ...£                             | 29,760    | 25,786      | 3,974   | —                 |
|  |           |             | Surplus of Gross Estimate over Expenditure £3,974 |                   |
|  | Estimated | Realised    | Surplus of Appropriations in Aid realised         |                   |
| D.— <i>Deduct—</i> Appropriations in Aid ... | 1,260     | 1,460       | £200  |                   |
| NET TOTAL ...£                               | 28,500    | 24,326      | Total Surplus to be surrendered £4,174            |                   |

## 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.
- C.—Savings due to the fact that certain contractors failed to furnish accounts for chemicals and new apparatus supplied during year.

## APPROPRIATIONS IN AID

|   | Estimated | Realised |
|---|-----------|----------|
|   | £         | £        |
| 1. Receipts for various analyses, examinations, tests, etc. ...                   | 1,100     | 1,308    |
| 2. Recovery from Road Fund in respect of analysis of road-making materials ... .. | 150       | 150      |
| 3. Miscellaneous ... ..   | 10        | 2        |
|   | £1,260    | £1,460   |

DEPARTMENT OF FINANCE,  
20th May, 1961.

T. K. WHITAKER,  
*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.*



## CIVIL SERVICE COMMISSION

ACCOUNT of the sum expended, in the year ended 31st March, 1961, compared with the sum granted, for the Salaries and Expenses of the Civil Service Commission (No. 45 of 1956 and No. 38 of 1959) 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 ... | 51,540    | 47,465      | 4,075   | —                 |
| A.2.—Examiners, etc. ...                | 6,115     | 7,193       | —   | 1,078             |
| B.—Travelling Expenses ...              | 1,890     | 1,838       | 52  | —                 |
| C.—Examinations ...                     | 3,085     | 3,434       | —   | 349               |
| D.—Incidental Expenses ...              | 1,425     | 1,432       | —   | 7                 |
| GROSS TOTAL ...£                        | 64,055    | 61,362      | 4,127   | 1,434             |
|   |           |             | Surplus of Gross Estimate over Expenditure £2,693 |                   |
|   |           |             | Surplus of Appropriations in Aid realised         |                   |
| <i>Deduct—</i>                          | Estimated | Realised    |   |                   |
| E.—Appropriations in Aid ...            | 17,475    | 17,875      | £400  |                   |
| NET TOTAL ...£                          | 46,580    | 43,487      | Total Surplus to be surrendered £3,093            |                   |

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

A.1.—Saving due to vacancies and personnel changes.

A.2. and C.—There was an increase in the number of candidates competing and the number of examinations held was greater than anticipated.

## 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) ) ... | 17,475    | 17,875   |

## NOTE

Fees (stamps) amounting to £15,065 in respect of this service were received during the year.

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
27th May, 1961.

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, 1961, 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<br>Granted            | More than<br>Granted |
|  | £      | £           | £                               | £                    |
| Grant under Section 5 of the Arts<br>Act, 1951      ...      ... | 20,000 | 20,000      | —                               | —                    |

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
13th May, 1961.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*



## SUPERANNUATION AND RETIRED ALLOWANCES

ACCOUNT of the sum expended, in the year ended 31st March, 1961, 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 ...   | 732,710   | 743,163     | —   | 10,453            |
| B.—Additional Allowances and Gratuities in respect of Established Officers ...                          | 430,000   | 381,366     | 48,634  | —                 |
| C.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ...                     | 54,000    | 52,652      | 1,348   | —                 |
| D.—Agency Payments in respect of Compensation Allowances  | 38,500    | 37,191      | 1,309   | —                 |
| E.—Gratuities in respect of Un-established Officers ...   | 25,000    | 20,635      | 4,365   | —                 |
| F.—Injury Grants ...  | 31,500    | 35,397      | —   | 3,897             |
| G.—Fees to Medical Referees and Occasional Fees to Doctors  | 355       | 251         | 104   | —                 |
| H.—Compensation in respect of Death or Personal Injuries and other Expenses in connection therewith ... | 3,500     | 3,574       | —   | 74                |
| I.—Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows                        | 59,000    | 56,732      | 2,268   | —                 |
| GROSS TOTAL ...£  | 1,374,565 | 1,330,961   | 58,028  | 14,424            |
|   |           |             | Surplus of Gross Estimate over Expenditure<br>£43,604 |                   |
|   | Estimated | Realised    | Deficiency of Appropriations in Aid realised          |                   |
| Deduct—   |           |             |   |                   |
| J.—Appropriations in Aid ...  | 134,445   | 132,237     | £2,208  |                   |
| NET TOTAL ...£  | 1,240,120 | 1,198,724   | Net Surplus to be surrendered<br>£41,396              |                   |



|  | Estimated     | Realised      |
|--|---------------|---------------|
| Extra Receipts payable to Exchequer                        |               |               |
| Pension liability in respect of officers on loan, etc. ... | £ 7,870       | £ 8,549       |
| Payments and refunds of teachers' contributions ...        | 10            | —             |
| Miscellaneous ... ..                                       | 10            | 28            |
|  | <u>£7,890</u> | <u>£8,577</u> |

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

A and I.—Sums of £16,500 and £3,000, respectively, were charged to the Vote for Increases in Pensions (No. 60) in respect of increases in certain pensions, etc.

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

F and G.—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.

## 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) ... .. | 38,500          | 35,270          |
| 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 ... ..                       | 690             | 1,384           |
| 3. Receipt from the Social Insurance Fund for pension liability of staff (No. 11 of 1952 (sec. 40) ) ... ..   | 95,235          | 95,235          |
| 4. Miscellaneous ... ..   | 20              | 348             |
|   | <u>£134,445</u> | <u>£132,237</u> |

## EXTRA REMUNERATION (exceeding £50)

Twenty-eight pensioners received from public funds sums ranging from £51 to £1,000 as remuneration for services rendered.

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
27th May, 1961.

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, 1961,  
compared with the sum granted, for Secret Service.

| Service                       | Grant | Expenditure | Expenditure compared with Grant |                      |
|-------------------------------|-------|-------------|---------------------------------|----------------------|
|                               |       |             | Less than<br>Granted            | More than<br>Granted |
|                               | £     | £           | £                               | £                    |
| Secret Service ... ..         | 7,500 | 4,411       | 3,089                           | —                    |
| Surplus to be surrendered ... |       |             | <u>£3,089</u>                   |                      |

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

The estimate is necessarily conjectural.

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
13th May, 1961.

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, 1961, 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 ... .. | 18,200 | 17,745      | 455                             | —                 |
| Surplus to be surrendered ...   |        |             | <u>£455</u>                     |                   |

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
20th May, 1961.

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, 1961, 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<br>Granted            | More than<br>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 ...   | 3,839,011 | 3,793,911   | 45,100                          | —                    |
| TOTAL ...   | 5,110,000 | 5,064,900   |                                 |                      |
| Surplus to be surrendered £   |           |             | 45,100                          |                      |

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
13th May, 1961.

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, 1961, 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 ...     | 27,030    | 23,677      | 3,353  | —                 |
| A.2.—State Solicitors ...               | 70,880    | 76,089      | —  | 5,209             |
| B.—Witnesses' Expenses, etc. ...        | 11,500    | 8,764       | 2,736  | —                 |
| C.—Fees to Counsel ...                  | 15,000    | 18,359      | —  | 3,359             |
| D.—General Law Expenses ...             | 14,000    | 10,390      | 3,610  | —                 |
| E.—Defence of Public Servants ...       | 500       | 18          | 482  | —                 |
| GROSS TOTAL ...£                        | 138,910   | 137,297     | 10,181   | 8,568             |
|   |           |             | Surplus of Gross Estimate over Expenditure<br>£1,613 |                   |
|   | Estimated | Realised    | Surplus of Appropriations in Aid realised<br>£2,060  |                   |
| Deduct—<br>F.—Appropriations in Aid ... | 5,500     | 7,560       | Total Surplus to be surrendered<br>£3,673            |                   |
| NET TOTAL ...£                          | 133,410   | 129,737     |  |                   |

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

A.1.—Savings due to vacancies.

A.2.—Excess due to an increase in the remuneration of State Solicitors.

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

E.—Necessarily conjectural.

## APPROPRIATIONS IN AID

|  | Estimated | Realised |
|--|-----------|----------|
|  | £         | £        |
| 1. Costs and fees recovered by the Chief State Solicitor, etc. ... | 3,700     | 5,619    |
| 2. Local Loans Fund, expenses of management ...                    | 1,800     | 1,941    |
|  | £5,500    | £7,560   |

DEPARTMENT OF FINANCE,  
27th May, 1961.

T. K. WHITAKER,  
*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.*



## MISCELLANEOUS EXPENSES

ACCOUNT of the sum expended, in the year ended 31st March, 1961, compared with the sum granted, for certain Miscellaneous Expenses, including certain Grants-in-Aid.

| Service   | Grant  | Expenditure | Expenditure compared with Grant |                   |
|---|--------|-------------|---------------------------------|-------------------|
|   |        |             | Less than Granted               | More than Granted |
|   | £      | £           | £                               | £                 |
| A.—The National Theatre Society, Limited (Grants-in-Aid) ...                      | 14,000 | 14,000      | —                               | —                 |
| B.—Olympic Council of Ireland (Grant-in-Aid) ...                                  | 5,000  | 4,000       | 1,000                           | —                 |
| C.—Marsh's Library (Grant-in-Aid) ...   | 5,000  | 2,565       | 2,435                           | —                 |
| D.—The Derrynane Trust, Limited (Grant-in-Aid) ...                                | 310    | 303         | 7                               | —                 |
| E.—Estate Duty and Acquisition of Land (Assessment of Compensation) Appeals, etc. | 2,730  | 2,474       | 256                             | —                 |
| F.—Bounties (Triplets and Centenarians) ...                                       | 150    | 120         | 30                              | —                 |
| TOTAL ...   | 27,190 | 23,462      |                                 | —                 |
| Surplus to be surrendered ...   |        |             | £ 3,728                         |                   |

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

- B.—The expenses of the Olympic Council of Ireland proved to be less than anticipated.
- C.—The conditions under which the full amount of the grant was payable were not fulfilled during the year.
- E.—The amount of travelling which the Arbitrator is called upon to do is necessarily conjugal.

## EXTRA REMUNERATION (exceeding £50)

From Vote 51 the Referee and Arbitrator received £206 as an officer of the Reserve.

## NOTE

Fees (stamps) amounting to £627 in respect of this service were received during the year.

DEPARTMENT OF FINANCE,  
27th May, 1961.

T. K. WHITAKER,  
*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.*



## STATIONERY OFFICE

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1961, 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 ...             | 88,955    | 88,559      | 396   | —                 |
| B.—Carriage and Transport ...                     | 3,245     | 2,226       | 1,019   | —                 |
| C.—Incidental Expenses ...                        | 3,690     | 4,142       | —   | 452               |
| D.—Printing and Binding ...                       | 248,500   | 261,561     | —   | 13,061            |
| E.—Paper ...                                      | 189,200   | 192,534     | —   | 3,334             |
| F.—Books, Periodicals and Maps                    | 13,750    | 14,161      | —   | 411               |
| G.—Office Machinery and other Office Supplies ... | 95,000    | 72,533      | 22,467  | —                 |
| GROSS TOTAL ...£                                  | 642,340   | 635,716     | 23,882  | 17,258            |
|   |           |             | Surplus of Gross Estimate over Expenditure £6,624 |                   |
|   | Estimated | Realised    | Deficiency of Appropriations in Aid realised      |                   |
| <i>Deduct—</i>                                    |           |             |   |                   |
| H.—Appropriations in Aid ...                      | 111,010   | 107,716     | £3,294  |                   |
| NET TOTAL ...£                                    | 531,330   | 528,000     | Net Surplus to be surrendered £3,330              |                   |

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

B.—A sum of £1,500 was provided for the purchase of a new motor vehicle but purchase was not completed within the year. Rail and shipping charges and maintenance of official vehicles proved higher than expected.

C.—Excess is due to additional expenditure on telephones, postage and miscellaneous expenses modified by savings in expenditure on Press notices.

D.—In view of the variety of printing and binding demands accurate estimation is difficult.



- E.—Excess attributable to increased demand for photocopying paper and other small issues for use of the Public Service modified by a lower expenditure on envelopes than expected.
- F.—Extra purchases of Ordnance Survey maps were necessary to meet increased sales demand (*See Appropriations in Aid—item (1) (ii)*).
- G.—A number of accounting and other office machines and equipment for which provision was made were not purchased within the year.

## APPROPRIATIONS IN AID

|   | Estimated<br>£  | Realised<br>£   |
|---|-----------------|-----------------|
| 1. Sales of   |                 |                 |
| (i) Publications, including Oireachtas Debates and<br>Oireachtas Papers ... ..  | 25,000          | 24,602          |
| (ii) Ordnance Survey maps ... ..  | 2,400           | 2,091           |
| 2. Sales of waste paper, old typewriters, old duplicators and<br>other old stores ... ..  | 5,700           | 5,805           |
| 3. Advertisements and notices in Government publications ...  | 5,600           | 6,036           |
| 4. Recovery from local authorities of four-sevenths of the cost<br>of printing and paper required under the Electoral and<br>Juries Acts ... .. | 28,500          | 28,814          |
| 5. Supplies and services on repayment terms, including com-<br>mission thereon ... ..   | 24,500          | 20,791          |
| 6. Receipt from the Social Insurance Fund in respect of ex-<br>penses relating to Social Insurance (No. 11 of 1952<br>(sec. 40)) ... ..         | 19,300          | 18,595          |
| 7. Miscellaneous ... ..   | 10              | 82              |
|   | <u>£111,010</u> | <u>£107,716</u> |

1. (i) Casual variation
- (ii) There has been a general increase in the demand by the public for Ordnance Survey maps.
2. Casual variation.
3. Increased advertising in the Telephone Directory and an improvement in revenue from notices in *Iris Oifigiúil* were modified by a falling off of receipts from advertisements in other official publications.
4. Casual variation.
5. Accurate estimation of receipts is difficult.
6. Casual variation.
7. The receipts include compensation for the loss of services of an officer, resulting from an accident.



## VALUE OF STOCK IN HAND ON 31ST MARCH, 1961

|  | £               |
|--|-----------------|
| Paper ... ..   | 106,072         |
| Miscellaneous small stores (including books for use of the Public Service, typewriters and duplicators) ... .. | 21,246          |
|  | <u>£127,318</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 £51 to £195 were paid to thirty-five officers of different grades in respect of overtime consequent on stocktaking and pressure of work. Another officer received a gratuity of £70 for higher duties.

## NOTES

The Accounts of other Departments include expenditure of £945 in respect of staff lent without repayment to this Office.

An Army truck and driver were lent by the Department of Defence to deal with urgent deliveries of stationery on various dates in February and March, 1960. Payment was made to the Department of Defence to cover depreciation, petrol and oil charges but not the pay of the driver. Subhead B (S.4/77/43).

Payment of £9 was made on an *ex-gratia* basis to an officer in respect of expenses incurred by him because of an accident on duty. Subhead C (E.109/3/43).

Payment of £220, in addition to the amount payable under a contract, was made on an *ex-gratia* basis to a contractor for unforeseen additional printing work. Subhead D (S.9/8/51).

Payment of £1 was made on an *ex-gratia* basis to a contractor, in correction of an error in tendering. Subhead G (S.9/7/54).

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

| Reference   | Amount |   |
|-------------|--------|---|
|             | £      |   |
| S. 46/37/31 | 66     | Value of stocks of an official publication withdrawn from sale.                 |
| S. 9/8/51   | 16     | Value of certain printing paper put to waste.                                   |
| S. 46/3/57  | 6      | Expenditure incurred on a printing order which was cancelled after composition. |

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

| Reference   | Value |   |
|-------------|-------|---|
|             | £     |   |
| S. 71/14/46 | 11    | Food and Agriculture Organisation, Rome.                              |
| S. 46/2/35  | 19    | International Labour Office, Geneva.                                  |
| S. 46/29/30 | 1     | Bibliothek des Instituts für Weltwirtschaft an der Universität, Kiel. |
| S. 46/3/50  | 7     | Editor, The Irish Law Times and Solicitors' Journal.                  |
| S. 46/13/50 | 13    | Secretary-General of the Council of Europe, Strasbourg, France.       |

BRIAN O BROLCHAIN,  
Accounting Officer.

STATIONERY OFFICE,  
31st May, 1961.

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 ORDNANCE SURVEY

ACCOUNT of the sum expended, in the year ended 31st March, 1961, compared with the sum granted, for the Salaries and Expenses of the Valuation Office, the Ordnance Survey and certain Minor Services.

| Service   | Grant     | Expenditure | Expenditure compared with Grant                       |                   |
|---|-----------|-------------|---|-------------------|
|   |           |             | Less than Granted                                     | More than Granted |
|   | £         | £           | £   | £                 |
| A.—Salaries, Wages and Allowances ... ..                              | 182,755   | 170,942     | 11,813  | —                 |
| B.—Travelling Expenses ...  | 22,000    | 20,349      | 1,651   | —                 |
| C.—Stores, etc. ... ..  | 5,000     | 6,720       | —   | 1,720             |
| D.—Photographic and Printing Equipment ... ..                         | 6,000     | 5,470       | 530   | —                 |
| E.—Materials for Facsimile Reproduction of Ancient Manuscripts ... .. | 5         | —           | 5   | —                 |
| F.—Incidental Expenses ...  | 2,900     | 2,923       | —   | 23                |
| GROSS TOTAL ...£  | 218,660   | 206,404     | 13,999  | 1,743             |
|   |           |             | Surplus of Gross Estimate over Expenditure<br>£12,256 |                   |
|   | Estimated | Realised    | Surplus of Appropriations in Aid realised             |                   |
| <i>Deduct—</i><br>G.—Appropriations in Aid ...                        | 16,900    | 22,026      | £5,126  |                   |
| NET TOTAL ...£  | 201,760   | 184,378     | Total Surplus to be surrendered<br>£17,382            |                   |

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

- A.—Saving mainly due to a number of posts remaining unfilled, delay in filling vacancies, resignations, retirements and deaths.
- B.—One precise levelling section less than was provided for was engaged in field operations ; expenditure on place names work, on a preliminary reconnaissance carried out in connection with the proposed retriangulation of the State and on other travelling was less than anticipated.
- C.—Excess due to the necessity to purchase extra supplies of wet plate chemicals and to delay in delivery of goods ordered in 1959–60 but not received and paid for until 1960–61.
- D.—Saving mainly due to delay in delivery of goods ordered in 1960–61 but not received and paid for within that year.



## APPROPRIATIONS IN AID

|   | Estimated      | Realised       |
|---|----------------|----------------|
|   | £              | £              |
| 1. Contributions by rating authorities pursuant to 37 & 38 Vict., c.70 in respect of the expenses of the annual revision of valuations ... .. | 6,295          | 6,295          |
| 2. Fees payable pursuant to 23 Vict., c.4 (sec. 9) ... ..   | 1,700          | 2,061          |
| 3. Sales of maps... ..  | 8,500          | 13,239         |
| 4. Repayment by Stationery Office for facsimile reproductions of ancient manuscripts ... ..   | 5              |                |
| 5. Miscellaneous ... ..   | 400            | 431            |
|   | <u>£16,900</u> | <u>£22,026</u> |

3. Sales of maps increased as the result of a canvass of retailers and the continued popularity of new map editions. The increase was much greater than expected.

## EXTRA REMUNERATION (exceeding £50)

A District Valuer was paid an allowance of £117 out of Vote No. 26 in respect of work done as District Court Valuer for the purpose of Part III of the Rent Restrictions Act, 1946 (E.21/3/47).

## NOTE

A loss of £87 to public funds arising from faulty workmanship was written off (S.58/6/60).

J. MOONEY,  
*Accounting Officer.*

VALUATION OFFICE,  
20th June, 1961.

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 DEPARTMENTS AND OFFICES DURING THE YEAR ENDED 31ST MARCH, 1961, WITHOUT REPAYMENT

| Number of Vote | Department or Office                    | Face Value of Maps | Cost of Special Services | Total  |
|----------------|---|--------------------|--------------------------|--------|
|                |   | £                  | £                        | £      |
| 2              | Houses of the Oireachtas ... ..         | 1                  | 2                        | 3      |
| 3              | Department of the Taoiseach ... ..      | 1                  | —                        | 1      |
| 4              | Central Statistics Office ... ..        | 46                 | —                        | 46     |
| 6              | Finance ... ..                          | 1                  | —                        | 1      |
| 7              | Revenue Commissioners ... ..            | 3                  | 2                        | 5      |
| 8              | Office of Public Works ... ..           | 1,245              | 17                       | 1,262  |
| 10             | Employment and Emergency Schemes ...    | 186                | —                        | 186    |
| 18             | Law Charges ... ..                      | 19                 | —                        | 19     |
| 23             | Justice ... ..                          | 2                  | —                        | 2      |
| 24             | Garda Síochána ... ..                   | 1,509              | 368                      | 1,877  |
| 29             | Land Registry and Registry of Deeds ... | 4,523              | 63                       | 4,586  |
| 32             | Local Government ... ..                 | 240                | 41                       | 281    |
| 33             | Education ... ..                        | 56                 | 2                        | 58     |
| 37             | Science and Art ... ..                  | 38                 | 18                       | 56     |
| 42             | Lands ... ..                            | 2,490              | 1                        | 2,491  |
| 43             | Forestry ... ..                         | 3,879              | —                        | 3,879  |
| 44             | Fisheries ... ..                        | 32                 | —                        | 32     |
| 45             | Roinn na Gaeltachta ... ..              | 3                  | 29                       | 32     |
| 46             | Agriculture ... ..                      | 1,899              | —                        | 1,899  |
| 47             | Industry and Commerce ... ..            | 101                | 3                        | 104    |
| 48             | Transport and Power ... ..              | 71                 | 1                        | 72     |
| 49             | Posts and Telegraphs ... ..             | 521                | 1                        | 522    |
| 51             | Defence ... ..                          | 3,113              | 127                      | 3,240  |
| 53             | External Affairs ... ..                 | 22                 | 13                       | 35     |
| 55             | Social Welfare ... ..                   | 6                  | 2                        | 8      |
| 58             | Health ... ..                           | 9                  | —                        | 9      |
|                | TOTAL ... ..£                           | 20,016             | 690                      | 20,706 |



## APPENDIX B

FACE VALUE OF MAPS PRESENTED DURING THE YEAR ENDED 31ST MARCH, 1961, TO  
VARIOUS INSTITUTIONS

|  | £           |
|--|-------------|
| Bodleian Library, Oxford ... ..            | 20          |
| Department of State, U.S.A. ... ..         | 23          |
| British Museum ... ..                      | 23          |
| Royal Geographical Society, London... ..   | 4           |
| University College, Cork ... ..            | 5           |
| Queen's University, Belfast ... ..         | 2           |
| Magee University College, Derry ... ..     | 2           |
| National Library of Scotland ... ..        | 2           |
| National Library of Wales ... ..           | 2           |
| Cambridge University Library ... ..        | 20          |
| Library of British House of Commons ... .. | 2           |
| <b>TOTAL</b> ... ..                        | <b>£105</b> |



## RATES ON GOVERNMENT PROPERTY

ACCOUNT of the sum expended, in the year ended 31st March, 1961, 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. ...  | 520,000   | 523,731     | —   | 3,731             |
| B.—Contributions towards Rates on Premises occupied by Representatives of External Governments ... | 18,000    | 2,075       | 15,925  | —                 |
| GROSS TOTAL ...£   | 538,000   | 525,806     | 15,925  | 3,731             |
|  |           |             | Surplus of Gross Estimate over Expenditure<br>£12,194 |                   |
|  | Estimated | Realised    | Surplus of Appropriations in Aid realised             |                   |
| <i>Deduct—</i><br>C.—Appropriations in Aid ...   | 11,500    | 11,835      | £335  |                   |
| NET TOTAL ... £  | 526,500   | 513,971     | Total Surplus to be surrendered<br>£12,529            |                   |

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

- A.—The excess is due to a change, effective from 1st April, 1960, in the method of assessment of rates on Half Rent Valuations in County Health District areas as provided by the Local Government (Temporary Reduction of Valuation) Act, 1960.
- B.—No payment was made in respect of rates due on premises occupied by the American Government, although provision was made for payment of the non-beneficial element in such rates, including arrears due for the years since 1949–50. The reason for non-payment was that agreement has not yet been reached with the American Government on the elements in the rate to be defined as “beneficial” and “non-beneficial” respectively.

## 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)) ... | £<br>10,650 | £<br>10,996 |



|  | Estimated      | Realised       |
|--|----------------|----------------|
|  | £              | £              |
| 2. Receipts from Post Office Savings Bank for premises occupied in connection therewith ... ..   | 700            | 691            |
| 3. Payment by local authorities for premises occupied by Local Accounts and Supply Staff, Department of Local Government (No. 20 of 1925 (sec. 10)) ... .. | 150            | 148            |
|  | <u>£11,500</u> | <u>£11,835</u> |

VALUATION OFFICE,  
14th June, 1961.

J. MOONEY,  
*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.*



## OFFICE OF THE MINISTER FOR JUSTICE

ACCOUNT of the sum expended, in the year ended 31st March, 1961, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Justice, and of certain other Services administered by that Office, including a Grant-in-Aid.

| Service   | Grant    | Expenditure | Expenditure compared with Grant |                   |
|---|----------|-------------|---------------------------------|-------------------|
|   |          |             | Less than Granted               | More than Granted |
|   | £        | £           | £                               | £                 |
| <b>SALARIES, WAGES AND ALLOWANCES</b>                                       |          |             |                                 |                   |
| A.1.—Headquarters Staff   |          |             |                                 |                   |
| <i>Original</i> ...   | £92,576  |             |                                 |                   |
| <i>Supplementary</i> ...  | 1,000    |             |                                 |                   |
|   | 93,576   | 92,920      | 656                             | —                 |
| A.2.—Film Censorship ...  | 4,248    | 4,342       | —                               | 94                |
| A.3.—Censorship of Publications ...   | 4,494    | 4,378       | 116                             | —                 |
| A.4.—Legal and Technical Assistance   |          |             |                                 |                   |
| <i>Original</i> ...   | £250     |             |                                 |                   |
| <i>Supplementary</i> ...  | 600      |             |                                 |                   |
|   | 850      | 810         | 40                              | —                 |
| A.5.—Irish Legal Terms Advisory Committee ...                               | 5        | —           | 5                               | —                 |
| A.6.—An Bord Uchtála ...  | 3,839    | 3,805       | 34                              | —                 |
| B.—Travelling Expenses ...  | 2,800    | 2,783       | 17                              | —                 |
| C.—Incidental Expenses ...  | 258      | 377         | —                               | 119               |
| D.—Telegrams, Telephones and Postage ...                                    | 1,470    | 1,486       | —                               | 16                |
| E.—Expenses in connection with Awards for Acts of Bravery ...               | 50       | 53          | —                               | 3                 |
| F.—The Incorporated Council of Law Reporting for Ireland (Grant-in-Aid) ... | 500      | 500         | —                               | —                 |
| <i>Deduct—</i>  |          |             |                                 |                   |
| Anticipated Savings on various Subheads (See Supplementary Estimate) ...    | 112,090  | 111,454     | 868                             | 232               |
|   | 250      | —           | 250                             | —                 |
| <b>TOTAL</b>  |          |             |                                 |                   |
| <i>Original</i> ...   | £110,490 |             |                                 |                   |
| <i>Supplementary</i> ...  | 1,350    |             |                                 |                   |
|   | 111,840  | 111,454     | 618                             | 232               |
| Surplus to be surrendered ...   |          |             | £386                            |                   |
| Extra Receipts payable to Exchequer   |          |             | Estimated                       | Realised          |
|   |          |             | £                               | £                 |
| 1. Fees for Nationality and Citizenship Certificates (No. 26 of 1956) ...   | ...      | ...         | 1,000                           | 876               |
| 2. Fees for travel documents ...  | ...      | ...         | 20                              | 16                |
| 3. Miscellaneous ...  | ...      | ...         | —                               | 2                 |
|   |          |             | £1,020                          | £894              |

1 and 2. These receipts cannot be predicted closely.



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

C.—Excess mainly due to cost of equipment for Film Censor's Office which was not estimated for.

## EXTRA REMUNERATION (exceeding £50)

A Clerical Officer received £110 for service in the Army Reserve.

## NOTE

£5,009 was received in respect of fees (stamps) for film censorship (No. 23 of 1923).

P. BERRY,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE,  
10th June, 1961.

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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.*







| Service  | Grant      | Expenditure | Expenditure compared with Grant                       |                   |
|--|------------|-------------|---|-------------------|
|  |            |             | Less than Granted                                     | More than Granted |
|  | £          | £           | £   | £                 |
| O.—Local Security Force :<br>Compensation for Death or Personal Injuries and Medical and other Expenses in connection therewith ... ..   | 320        | 747         | —   | 427               |
| 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 ... .. | 1,183,911  | 1,128,006   | 55,905  | —                 |
|  | 5,906,727  | 5,778,288   | 129,555   | 1,116             |
| <i>Deduct—</i><br>Anticipated Savings on various Subheads (See Supplementary Estimate) ... ..  | 59,700     | —           | 59,700  | —                 |
| <b>GROSS TOTAL</b><br><i>Original</i> £5,397,877<br><i>Supplementary</i> 449,150   | £5,847,027 | 5,778,288   | 69,855  | 1,116             |
|  | Estimated  | Realised    | Surplus of Gross Estimate over Expenditure<br>£68,739 |                   |
| <i>Deduct—</i><br>Q.—Appropriations in Aid<br><i>Original</i> ... £122,267<br><i>Supplementary</i> 12,150  | 134,417    | 138,678     | Surplus of Appropriations in Aid realised<br>£4,261   |                   |
| <b>NET TOTAL</b><br><i>Original</i> £5,275,610<br><i>Supplementary</i> 437,000   | £5,712,610 | 5,639,610   | Total Surplus to be surrendered<br>£73,000            |                   |

## Extra Receipts payable to Exchequer

| Estimated | Realised |
|-----------|----------|
| £         | £        |
| 4,500     | 2,748    |

Details of above receipts are as follows :—

|   |        |
|---|--------|
| Centage charge to insurance companies for collection of insurance premiums ... .. | £      |
|   | 1,321  |
| Fees for stamping of bottles ... ..   | 1,427  |
|   | £2,748 |



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

B.—Expenditure under this subhead not as high as anticipated—due principally to cessation of rent allowance in December, 1960.

C.—Expenditure under this subhead not as high as anticipated.

D.—This saving arose because it was not found possible to clear, in the year, all claims arising from the granting of increased locomotion allowance to Officers and Inspectors.

H.—Saving arose mainly because expenditure on maintenance of transport and on advances to Officers and Inspectors for purchase of motor cars was less than anticipated.

J and L.—Expenditure difficult to estimate.

O.—Increase in compensation granted retrospectively as from 1st August, 1959.

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

(2) A sum of £16,100 was received from the Vote for Increases in Pensions (No. 60).

## APPROPRIATIONS IN AID

|  | Estimated | Realised |
|--|-----------|----------|
|  | £         | £        |
| 1. Repayments of sums advanced to Officers and Inspectors under Subhead H ... ..   | 10,869    | 10,399   |
| 2. Payments for services rendered by the Garda Síochána ...  | 6,500     | 7,332    |
| 3. Recovery in respect of loss of property or damage to stores, etc. ... ..  | 250       | 187      |
| 4. Proceeds of sale of old stores and cast uniforms and forfeited and unclaimed property   |           |          |
| <i>Original</i> ... ..   | £10,300   |          |
| <i>Supplementary</i> ... ..  | 7,646     |          |
|  | 17,946    | 21,310   |
| 5. Payment from Road Fund in respect of expenses of Garda Síochána in the execution of Roads Act, 1920, and Road Traffic Act, 1933         |           |          |
| <i>Original</i> ... ..   | £84,750   |          |
| <i>Supplementary</i> ... ..  | 3,285     |          |
|  | 88,035    | 88,035   |
| 6. Fees for accident reports ... ..  | 8,000     | 7,900    |
| 7. Receipts from mental hospital authorities in respect of expenses incurred by Garda Síochána under the Mental Treatment Act, 1945 ... .. | 343       | 343      |
| 8. Amounts recovered in respect of loss of services of members of the Force injured in accidents, etc.                                     |           |          |
| <i>Original</i> ... ..   | £800      |          |
| <i>Supplementary</i> ... ..  | 1,219     |          |
|  | 2,019     | 2,570    |
| 9. Miscellaneous receipts ... ..   | 455       | 602      |
| TOTAL  |           |          |
| <i>Original</i> ... ..   | £122,267  |          |
| <i>Supplementary</i> ... ..  | 12,150    |          |
|  | £134,417  | £138,678 |

2, 3, 6, 8, 9. Receipts under these headings depend on factors which cannot be predicted.

4. Surplus due mainly to the holding of an additional auction of old stores, etc., and to higher prices prevailing.



## STATEMENT OF LOSSES (Stores, etc.)

In 17 accidents involving Garda vehicles the damage amounting to £707 was attributable to Garda personnel (S.16/1/58).

In 93 accidents involving Garda vehicles the damage amounting to £1,622 was not attributable to Garda personnel. Sums totalling £95 were recovered in respect of 7 cases on foot of halving agreements (S.16/1/58).

Sums totalling £32 were received in settlement in 4 cases.

## EXTRA REMUNERATION (exceeding £50)

A Garda received £70 from the Vote for Wireless Broadcasting (No. 50).

A Garda received £130 from the District Court Vote (No. 26).

## NOTES

Expenditure under Subhead H includes £54 for third party insurance in respect of the use of Garda Síochána cars in Northern Ireland.

An *ex-gratia* payment of £946 was paid to a contractor to cover import duty on stores supplied to this Department (S.9/9/54).

As a result of misappropriation of paying orders and postal drafts two members of Garda rank were dismissed and prosecuted. The losses, £13 and £25 involved no charge on public funds, the amount being made good in each case.

£524 was received in respect of fees (stamps) for the issue of vehicle plates under the Road Transport Acts.

## GARDA SÍOCHÁNA REWARD FUND, 1960-61

The appended statement shows the total receipts proper to the Fund for the year 1960-61, the amount of payments in that period and the balance of the Fund at 31st March, 1961.

|                               | £              |                                 | £              |
|-------------------------------|----------------|---------------------------------|----------------|
| Total amount credited in the  |                | Balance from previous year ...  | 1,000          |
| year 1st April, 1960, to 31st |                | Payments during the year ended  |                |
| March, 1961 ... ..            | 11,660         | 31st March, 1961 ... ..         | 7,419          |
|                               |                | Balance on 31st March, 1961 ... | 3,241          |
|                               | <u>£11,660</u> |                                 | <u>£11,660</u> |

Sums amounting to £1,888 payable to the Reward Fund were held in suspense accounts.

DEPARTMENT OF JUSTICE,  
10th June, 1961

P. BERRY,

*Accounting Officer.*

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*



## PRISONS

ACCOUNT of the sum expended, in the year ended 31st March, 1961, 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<br><i>Original</i> ... £137,588<br><i>Supplementary</i> 2,800 | 140,388 | 139,661     | 727                             | —                 |
| B.—Victualling ...   | 19,260  | 17,849      | 1,411                           | —                 |
| C.—Clothing, Bedding, Furniture, etc. ...  | 9,742   | 6,932       | 2,810                           | —                 |
| D.—Medicines, Surgical Instruments, etc. ...   | 600     | 700         | —                               | 100               |
| E.—Fuel, Light, Cleaning Articles, etc. ...  | 14,240  | 14,985      | —                               | 745               |
| F.—Rent, etc. ...  | 153     | 78          | 75                              | —                 |
| G.—Escort and Conveyance<br><i>Original</i> ... £8,500<br><i>Supplementary</i> 2,500                               | 11,000  | 10,012      | 988                             | —                 |
| H.—Maintenance of Buildings and Equipment ...  | 6,352   | 7,648       | —                               | 1,296             |
| I.—Fine Fund ...   | 10      | 10          | —                               | —                 |
| J.—Travelling Expenses ...   | 400     | 196         | 204                             | —                 |
| K.—Incidental Expenses ...   | 2,490   | 2,291       | 199                             | —                 |
| L.—Telegrams, Telephones and Postage ...   | 700     | 711         | —                               | 11                |
| M.—Maintenance of Prisoners confined in District Mental Hospitals ...  | 20,800  | 20,190      | 610                             | —                 |
| N.—Gratuities to Prisoners ...   | 600     | 576         | 24                              | —                 |
| O.—Contributions to Discharged Prisoners' Aid Societies ...  | 1,125   | 1,125       | —                               | —                 |



| Service  | Grant     | Expenditure | Expenditure compared with Grant                     |                   |
|--|-----------|-------------|---|-------------------|
|  |           |             | Less than Granted                                   | More than Granted |
|  | £         | £           | £   | £                 |
| P.—Manufacturing Department and Farm ...   | 24,100    | 23,494      | 606   | —                 |
|  | 251,960   | 246,458     | 7,654   | 2,152             |
| <i>Deduct—</i><br>Anticipated Savings on various Subheads (See Supplementary Estimate) ... | 600       | —           | 600   | —                 |
| <b>GROSS TOTAL</b><br><i>Original</i> ... £246,660<br><i>Supplementary</i> 4,700<br>— £    | 251,360   | 246,458     | 7,054   | 2,152             |
|  | Estimated | Realised    | Surplus of Gross Estimate over Expenditure £4,902   |                   |
| <i>Deduct -</i><br>Q.—Appropriations in Aid ...  | 27,700    | 26,469      | Deficiency of Appropriations in Aid realised £1,231 |                   |
| <b>NET TOTAL</b><br><i>Original</i> ... £218,960<br><i>Supplementary</i> 4,700<br>£        | 223,660   | 219,989     | Net Surplus to be surrendered £3,671                |                   |

Estimated daily average number of prisoners ... 485

Actual daily average number of prisoners ... 455

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

B.—The number of prisoners was less than anticipated.

C.—Supplies from the manufacturing department were not available to the extent provided for.

D.—Expenditure under this subhead is difficult to estimate accurately.

E.—Consumption of turf fuel was greater than anticipated.

F.—Decrease in expenditure consequent on the disposal of the Borstal Institution, Clonmel.

G.—The estimate is necessarily conjectural.

H.—Greater progress than expected on structural works at St. Patrick's Institution.

J.—The estimate is necessarily conjectural.

K.—Claims for which provision had been made did not materialise. Expenditure under this subhead includes an *ex-gratia* payment of £100 to a prisoner in respect of injuries sustained (S.44/1/57).



## APPROPRIATIONS IN AID

|   | Estimated      | Realised       |
|---|----------------|----------------|
|   | £              | £              |
| 1. Receipts from manufacturing department (including value of articles supplied for use in the prisons) ... | 25,912         | 24,630         |
| 2. Receipts from farm and gardens (including value of produce used in the prisons) ... ..                   | 1,540          | 1,435          |
| 3. Rents ... ..   | 114            | 114            |
| 4. Sales of old stores and miscellaneous receipts ...   | 134            | 290            |
|   | <u>£27,700</u> | <u>£26,469</u> |

2. Due to wet weather the yield of agricultural produce was lower than normal.

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

P. BERRY,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE,  
10th June, 1961.

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, 1961

Dr.

Cr.

|                                | Dr.         |                  |             | Cr.         |                  |             |
|--------------------------------|-------------|------------------|-------------|-------------|------------------|-------------|
|                                | Agriculture | Other Industries | Total       | Agriculture | Other Industries | Total       |
| Stock in hand, 1st April, 1960 | £<br>1,301  | £<br>10,231      | £<br>11,532 | £<br>1,423  | £<br>23,534      | £<br>24,957 |
| Purchases, 1960-61             | 797         | 22,728           | 23,525      |             |                  |             |
| Profit ... ..                  | 559         | 2,664            | 3,223       | 1,234       | 12,089           | 13,323      |
|                                | £<br>2,657  | 35,623           | 38,280      | £<br>2,657  | 35,623           | 38,280      |

\*Manufactory materials, £10,322; manufactured goods, £665; tools, etc., £2,336.

## RECONCILIATION WITH APPROPRIATION ACCOUNT

|  |            |   |            |
|--|------------|---|------------|
| Amount due in respect of purchases as at 1st April, 1960   | £<br>1,707 | Amount due in respect of sales as at 1st April, 1960 ...            | £<br>5,369 |
| Purchases during year to 31st March, 1961 ...              | 23,525     | Sales during year to 31st March, 1961 ...                           | 24,957     |
|  | 25,232     |   | 30,326     |
| *Amount due in respect of purchases as at 31st March, 1961 | 1,738      | †Amount due in respect of sales as at 31st March, 1961              | 4,261      |
| Expenditure from Subhead P as per Appropriation Account    | £23,494    | Receipts under Subhead Q (1 and 2) as per Appropriation Account ... | £26,065    |
|  |            | ‡Viz.—Public Departments, £4,066; other persons, £195.              |            |

\*Viz.—Public Departments, £520; other persons, £1,218

P. BERRY,  
Accounting Officer.



## DISTRICT COURT

ACCOUNT of the sum expended, in the year ended 31st March, 1961, 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             |           |             |                                 |                   |
| <i>Original</i> ... £89,625                   |           |             |                                 |                   |
| <i>Supplementary</i> ... 2,500                |           |             |                                 |                   |
|   | 92,125    | 90,652      | 1,473                           | —                 |
| B.—Travelling Expenses                        |           |             |                                 |                   |
| <i>Original</i> ... £18,075                   |           |             |                                 |                   |
| <i>Supplementary</i> ... 980                  |           |             |                                 |                   |
|   | 19,055    | 17,600      | 1,455                           | —                 |
| C.—Incidental Expenses                        |           |             |                                 |                   |
| <i>Original</i> ... £1,270                    |           |             |                                 |                   |
| <i>Supplementary</i> ... 250                  |           |             |                                 |                   |
|   | 1,520     | 1,501       | 19                              | —                 |
| D.—Our Lady's Home, Henrietta St., Dublin ... | 100       | 99          | 1                               | —                 |
| TOTAL   |           |             |                                 |                   |
| <i>Original</i> ... £109,070                  |           |             |                                 |                   |
| <i>Supplementary</i> ... 3,730                |           |             |                                 |                   |
|   | £ 112,800 | 109,852     |                                 | —                 |
| Surplus to be surrendered ... £               |           |             | 2,948                           |                   |

| Extra Receipts payable to Exchequer | Estimated | Realised |
|-------------------------------------|-----------|----------|
|                                     | £         | £        |
| Fines ...                           | 18,000    | 2,000    |

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

B.—The saving on this subhead was due to travelling and subsistence expenses of District Justices and District Court Clerks being less than had been estimated.

## EXTRA REMUNERATION (exceeding £50)

A male typist in the Metropolitan District Court received a sum of £72 in respect of Army Reserve pay.

## NOTE

The amount of £67,508 was received in respect of fees (stamps) paid in the District Court.

DEPARTMENT OF JUSTICE,  
10th June, 1961.

P. BERRY,  
*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.*



## CIRCUIT COURT

ACCOUNT of the sum expended, in the year ended 31st March, 1961, 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  |           |             |   |                   |
| <i>Original</i> ... £161,040   |           |             |   |                   |
| <i>Supplementary</i> 1,815   |           |             |   |                   |
|  | 162,855   | 160,595     | 2,260   | —                 |
| B.—Sheriffs ...  | 1,800     | 1,845       | —   | 45                |
| C.—Travelling Expenses   |           |             |   |                   |
| <i>Original</i> ... £10,010  |           |             |   |                   |
| <i>Supplementary</i> 350   |           |             |   |                   |
|  | 10,360    | 10,189      | 171   | —                 |
| D.—Incidental Expenses ...   | 1,980     | 1,833       | 147   | —                 |
| E.—Telegrams, Telephones and Postage ...                                 | 1,900     | 1,775       | 125   | —                 |
|  | 178,895   | 176,237     | 2,703   | 45                |
| Deduct—  |           |             |   |                   |
| Anticipated Savings on various Subheads (See Supplementary Estimate) ... | 100       | —           | 100   | —                 |
| GROSS TOTAL  |           |             |   |                   |
| <i>Original</i> ... £176,730   |           |             |   |                   |
| <i>Supplementary</i> 2,065   |           |             |   |                   |
| £  | 178,795   | 176,237     | 2,603   | 45                |
|  |           |             | Surplus of Gross Estimate over Expenditure £2,558 |                   |
|  | Estimated | Realised    | Surplus of Appropriations in Aid realised         |                   |
| Deduct—  |           |             |   |                   |
| F.—Appropriations in Aid ...   | 33,700    | 34,177      | £477  |                   |
| NET TOTAL  |           |             | Total Surplus to be surrendered                   |                   |
| <i>Original</i> ... £143,030   |           |             |   |                   |
| <i>Supplementary</i> 2,065   |           |             |   |                   |
| £  | 145,095   | 142,060     | £3,035  |                   |

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

D.—The cost of execution of court orders was less than expected.

E.—There was a reduction in the cost of the telephone service as against the estimated figure.



## APPROPRIATIONS IN AID

|  | Estimated<br>£ | Realised<br>£  |
|--|----------------|----------------|
| 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          | 2,824          |
| 2. Surrender of receipts obtained by County Registrars under No. 12 of 1923 (sec. 12) and No. 27 of 1926 (sec. 39) ... ..  | 9,500          | 8,994          |
| 3. Receipts in connection with local bankruptcy proceedings (51 & 52 Vict., c.44) ... ..   | 20             | 154            |
| 4. Fees in connection with grant and renewal of publicans' licences (61 & 62 Vict., c.46 (sec. 16)) ... ..   | 1,475          | 1,490          |
| 5. Fees received by certain County Registrars in connection with the execution of court orders and Land Commission warrants ... ..                                 | 20,000         | 20,564         |
| 6. Miscellaneous ... ..  | 5              | 151            |
|  | <u>£33,700</u> | <u>£34,177</u> |

## NOTE

The amount of £30,367 was received in respect of Circuit Court fees (stamps).

DEPARTMENT OF JUSTICE,  
10th June, 1961.

P. BERRY,  
*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.*



## SUPREME COURT AND HIGH COURT OF JUSTICE

ACCOUNT of the sum expended, in the year ended 31st March, 1961, 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 ...  | 109,000   | 108,361     | 639   | —                 |
| B.—Travelling and Incidental Expenses ...  | 225       | 125         | 100   | —                 |
| C.—Telegrams, Telephones and Postage ...   | 1,150     | 1,231       | —   | 81                |
| D.—Stenography (Central Criminal Court) ...  | 800       | 800         | —   | —                 |
| E.—Costs and Expenses of Services under Section 55 of the Court Officers Act, 1926 ... | 250       | 42          | 208   | —                 |
| F.—Expenses of High Court  |           |             |   |                   |
| <i>Original</i> ...  | £3,600    |             |   |                   |
| <i>Supplementary</i> ...   | 540       |             |   |                   |
|  | 4,140     | 4,097       | 43  | —                 |
| G.—Purchase of Law Books ...   | 5         | —           | 5   | —                 |
|  | 115,570   | 114,656     | 995   | 81                |
| Deduct—  |           |             |   |                   |
| Anticipated Savings on various Subheads (See Supplementary Estimate) ...               | 460       | —           | 460   | —                 |
| GROSS TOTAL  |           |             |   |                   |
| <i>Original</i> ...  | £115,030  |             |   |                   |
| <i>Supplementary</i> ...   | 80        |             |   |                   |
|  | £ 115,110 | 114,656     | 535   | 81                |
|  |           |             | Surplus of Gross Estimate over Expenditure £454 |                   |
|  | Estimated | Realised    | Surplus of Appropriations in Aid realised       |                   |
| H.—Appropriations in Aid   |           |             |   |                   |
| <i>Original</i> ...  | £1,200    |             |   |                   |
| Less   |           |             |   |                   |
| <i>Supplementary</i> ...   | 1,000     |             |   |                   |
|  | 200       | 205         | £5  |                   |
| NET TOTAL  |           |             | Total Surplus to be surrendered                 |                   |
| <i>Original</i> ...  | £113,830  |             |   |                   |
| <i>Supplementary</i> ...   | 1,080     |             |   |                   |
|  | £ 114,910 | 114,451     | £459  |                   |
| Extra Receipts payable to Exchequer  |           |             | Estimated                                       | Realised          |
|  |           |             | £   | £                 |
| Lunacy percentages ...   | ...       | ...         | 3,400   | 2,557             |
| Miscellaneous ...  | ...       | ...         | —   | 221               |
|  |           |             | £3,400  | £2,778            |



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

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

E.—It is difficult to estimate expenditure under this subhead as the circumstances vary considerably from year to year.

## APPROPRIATIONS IN AID

|                           |     |     |        | Estimated | Realised |
|---------------------------|-----|-----|--------|-----------|----------|
|                           |     |     |        | £         | £        |
| Bankruptcy percentages    |     |     |        |           |          |
| <i>Original</i>           | ... | ... | £1,200 |           |          |
| <i>Less Supplementary</i> | ... | ... | 1,000  |           |          |
|                           |     |     |        | 200       | 205      |

These receipts depend upon factors which cannot be predicted closely.

## EXTRA REMUNERATION (exceeding £50)

A Clerical Officer received £54 from Vote 50.

## NOTE

Fees (stamps) were received as follows :—

|                         |     |     |     | £      |
|-------------------------|-----|-----|-----|--------|
| Judicature fees         | ... | ... | ... | 99,912 |
| Bankruptcy Court fees   | ... | ... | ... | 1,738  |
| Judgments Registry fees |     | ... | ... | 304    |
| Chief Justice fees      | ... | ... | ... | 1,367  |

P. BERRY,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE,  
10th June, 1961.

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, 1961, 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 ... ..  | 85,896  | 82,301      | 3,595                           | —                 |
| B.—Incidental Expenses ...  | 346     | 441         | —                               | 95                |
| 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 ... ..  | 37,293  | 37,788      | —                               | 495               |
| E.—Incidental Expenses ...  | 125     | 130         | —                               | 5                 |
| TOTAL ...£  | 123,670 | 120,660     | 3,605                           | 595               |

Surplus to be surrendered ... £3,010

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

B.—Mainly due to increase in use of telephone service.

## EXTRA REMUNERATION (exceeding £50)

A Clerical Officer in the Registry of Deeds received £100 in respect of Army Reserve pay.

## NOTE

The following fees (stamps) were received :—

|                          |        |
|--------------------------|--------|
|                          | £      |
| Land Registry ... ..     | 94,431 |
| Registry of Deeds ... .. | 42,698 |

P. BERRY,  
Accounting Officer.

DEPARTMENT OF JUSTICE,  
10th June, 1961.

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, 1961, 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 ... | 10,782 | 9,943       | 839                             | —                 |
| B.—Incidental Expenses ...            | 298    | 229         | 69                              | —                 |
| TOTAL ... ..£                         | 11,080 | 10,172      |                                 | —                 |
| Surplus to be surrendered ... £       |        |             | 908                             |                   |

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

A.—Saving due to staff changes, and vacancy not filled in the year.

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

## NOTE

Fees (stamps) amounting to £536 in respect of this service were received during the year.

P. BERRY,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE,  
10th June, 1961.

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, 1961, 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 ...                 | 6,648     | 6,594       | 54  | —                 |
| B.—Law Costs ...                          | 20        | —           | 20  | —                 |
| C.—Travelling and Incidental Expenses ... | 60        | 55          | 5   | —                 |
| GROSS TOTAL ...£                          | 6,728     | 6,649       | 79  | —                 |
|   |           |             | Surplus of Gross Estimate over Expenditure<br>£79 |                   |
|   | Estimated | Realised    | Deficiency of Appropriations in Aid realised      |                   |
| Deduct—<br>D.—Appropriations in Aid ...   | 38        | 37          | £1  |                   |
| NET TOTAL ...£                            | 6,690     | 6,612       | Net Surplus to be surrendered<br>£78              |                   |

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

- B.—Solicitor's Bill of Costs was not furnished.  
C.—Incidentals (uniform) less than anticipated.

J. S. MARTIN,  
*Accounting Officer.*

11th May, 1961.

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, 1961 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 ... ..   | 274,505   | 266,075     | 8,430                           | —                 |
| B.—Travelling Expenses ... ..  | 26,650    | 27,804      | —                               | 1,154             |
| C.—Incidental Expenses ... ..  | 1,300     | 809         | 491                             | —                 |
| D.—Telegrams, Telephones and Postage ... ..  | 3,575     | 3,748       | —                               | 173               |
| E.—Expenses in connection with International and other Congresses ... ..   | 465       | 514         | —                               | 49                |
| F.—Statutory Inquiries ... ..  | 450       | 696         | —                               | 246               |
| G. 1.—Contributions towards Housing Loan Charges of Local Authorities ...  | 2,200,000 | 2,200,000   | —                               | —                 |
| G. 2.—Grants under the Housing (Financial and Miscellaneous Provisions) Acts<br>Original £2,095,000<br>Supplementary 200,000 | 2,295,000 | 2,295,000   | —                               | —                 |
| G. 3.—Grants to Local Authorities under the Housing (Amendment) Act, 1946 ...  | 2,000     | 895         | 1,105                           | —                 |
| H.—Acquisition of Land (Allotments) (Amendment) Act, 1934 ... ..   | 4,300     | 3,545       | 755                             | —                 |
| I.—Contributions towards Loan Charges of Local Authorities in respect of Sanitary Services Works ...                         | 386,000   | 373,983     | 12,017                          | —                 |
| J.—Grants to An Chomhairle Leabharlanna under the Public Libraries Act, 1947   | 2,505     | 2,500       | 5                               | —                 |



| Service  | Grant            | Expenditure     | Expenditure compared with Grant                    |                   |
|--|------------------|-----------------|--|-------------------|
|  |                  |                 | Less than Granted                                  | More than Granted |
|  | £                | £               | £  | £                 |
| K.—Payments under Section 5 (3) of the Local Government Act, 1933 ... ..   | 55               | 49              | 6  | —                 |
| L.—Grant to supplement the Road Fund ... ..  | 200,000          | 200,000         | —  | —                 |
| LL.—Grants for the Acquisition, Clearance and Improvement of Derelict Sites  |                  |                 |  |                   |
| <i>Original</i> ... Nil  |                  |                 |  |                   |
| <i>Supplementary</i> £5,000  | 5,000            | 4,090           | 910  | —                 |
| LLL.—Recoupment to a Housing Authority of Expenditure incurred under Section 10 of the Housing (Amendment) Act, 1956 |                  |                 |  |                   |
| <i>Original</i> ... Nil  |                  |                 |  |                   |
| <i>Supplementary</i> £140  | 140              | 140             | —  | —                 |
| <b>GROSS TOTAL</b>   |                  |                 |  |                   |
| <i>Original</i> £5,196,805   |                  |                 |  |                   |
| <i>Supplementary</i> 5,000   |                  |                 |  |                   |
| <i>Do.</i> 200,140   | £ 5,401,945      | 5,379,848       | 23,719   | 1,622             |
|  |                  |                 | Surplus of Gross Estimate over Expenditure £22,097 |                   |
|  | <u>Estimated</u> | <u>Realised</u> | Deficiency of Appropriations in Aid realised       |                   |
| Deduct—  |                  |                 |  |                   |
| M.—Appropriations in Aid ...   | 64,915           | 64,670          | £245   |                   |
| <b>NET TOTAL</b>   |                  |                 |  |                   |
| <i>Original</i> £5,131,890   |                  |                 |  |                   |
| <i>Supplementary</i> 5,000   |                  |                 |  |                   |
| <i>Do.</i> 200,140   | £ 5,337,030      | 5,315,178       | Net Surplus to be surrendered £21,852              |                   |

Extra Receipts payable to Exchequer

Charge to insurance companies for collection of insurance premiums ... £ 1

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

A.—Saving was due mainly to the non-filling of vacancies provided for, death of an officer, retirements, and the secondment of officers to outside bodies with consequent saving of salaries.

B.—Travelling expenses on housing inspections were greater than expected. Also subsistence allowances were increased during the year.



- C.—Expenditure on all heads of estimate and mainly on uniforms, purchase of samples and testing of commodities, was less than expected.
- E.—The main cause of the excess was the attendance of an officer at Geneva on two occasions during the year in connection with an inquiry into the European housing situation being undertaken by the Housing Committee of the Economic Commission for Europe. E.C.E. requested his attendance after the estimates had been made.
- F.—The number and extent of inquiries held during the year were greater than had been estimated.
- G. 3.—The number of claims received from local authorities for recoupment in respect of grants made by them during the year was less than estimated.
- H.—There was a decrease in the number of allotments tilled by unemployed persons and in the number of local authorities who operated allotment schemes.
- I.—Subsidy did not become payable to the full extent estimated because work on schemes in progress was retarded by prolonged bad weather conditions and, in some cases, owing to the financing of schemes not having reached finality as early as was expected. In a few cases payment of subsidy was deferred pending the outcome of correspondence regarding the satisfactory completion and maintenance of the works concerned.
- LL.—This is the first occasion on which these grants were introduced. The supplementary estimate was taken in the latter part of the financial year and only an approximate estimate could be made of the expenditure likely to arise thereunder.

## APPROPRIATIONS IN AID

|  | Estimated      | Realised       |
|--|----------------|----------------|
|  | £              | £              |
| 1. Fees payable by local authorities, etc., for audit of their accounts ... ..   | 27,500         | 28,645         |
| 2. Costs payable by local authorities in relation to inquiries ... ..  | 1,015          | 1,071          |
| 3. Expenses repayable out of Road Fund under section 10(1) 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) | 9,000          | 8,386          |
| 5. Fees payable by applicants for grants under the Housing Acts ... ..   | 4,000          | 4,243          |
| 6. Miscellaneous, including refunds of certain housing grants ... ..   | 3,000          | 1,925          |
|  | <u>£64,915</u> | <u>£64,670</u> |

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

## NOTES

The Account of another Department includes expenditure of £272 in respect of the remuneration of officers temporarily lent, without repayment, to this Department.

*Ex-gratia* payments amounting to £3 were made to officers in respect of loss of personal property stolen from official premises, damage to clothing and surgical expenses arising out of accident on duty.



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,  
8th May, 1961.

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, 1961

| SERVICE   | Balance at<br>1st April,<br>1960 | Receipts | Total  | Payments | Balance at<br>31st March,<br>1961 |
|---|----------------------------------|----------|--------|----------|-----------------------------------|
|   | £                                | £        | £      | £        | £                                 |
| Road Fund ...   | —                                | 42,527   | 42,527 | 42,527   | —                                 |
| Inishmore (Aran)<br>Regional Water<br>Supply Scheme ... | —                                | 970      | 970    | 970      | —                                 |
| TOTAL ...£  | —                                | 43,497   | 43,497 | 43,497   | —                                 |

J. GARVIN,  
*Accounting Officer.*

8th May, 1961.

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, 1961, 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 |
|   | £              | £              | £   | £                 |
| <b>ADMINISTRATION</b>   |                |                |   |                   |
| A. 1.—Salaries, Wages and Allowances ...                        | 223,800        | 221,961        | 1,839   | —                 |
| A. 2.—Travelling Expenses ...                                   | 400            | 1,170          | —   | 770               |
| A. 3.—Incidental Expenses ...                                   | 1,900          | 1,900          | —   | —                 |
| A. 4.—Telegrams, Telephones and Postage ...                     | 3,700          | 3,808          | —   | 108               |
| <b>INSPECTION, ORGANISATION, Etc.</b>                           |                |                |   |                   |
| B. 1.—Salaries, etc. ...  | 154,090        | 141,718        | 12,372  | —                 |
| B. 2.—Travelling and Incidental Expenses ...                    | 34,000         | 28,746         | 5,254   | —                 |
| C.—Preparation of Irish Vocabularies ...                        | 10             | —              | 10  | —                 |
| D.—Expenses in connection with the Council of Education ...     | 500            | 374            | 126   | —                 |
| E.—Expenses in connection with Teachers' Salaries Committee ... | 400            | 72             | 328   | —                 |
| <b>COMMISSION ON HIGHER EDUCATION</b>                           |                |                |   |                   |
| E.E.—Travelling and Incidental Expenses, etc. ...               | —              | 642            | —   | 642               |
| <b>GROSS TOTAL ...£</b>   | <b>418,800</b> | <b>400,391</b> | <b>19,929</b>   | <b>1,520</b>      |
|   |                |                | Surplus of Gross Estimate over Expenditure<br>£18,409 |                   |
|   | Estimated      | Realised       | Surplus of Appropriations in Aid realised             |                   |
| <i>Deduct—</i>  |                |                |   |                   |
| F.—Appropriations in Aid ...                                    | 100            | 117            | £17   |                   |
| <b>NET TOTAL ...£</b>   | <b>418,700</b> | <b>400,274</b> | Total Surplus to be surrendered<br>£18,426            |                   |

Extra Receipts payable to Exchequer

|   |    |
|---|----|
| Compensation for loss of services of officer injured in an accident ... | £  |
| ...   | 30 |



- EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT
- A. 2.—Includes expenditure on travelling in connection with the necessary attendance of officers at conferences of international organisations for which adequate provision had not been made.
- 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.
- E.—The Committee completed its work earlier than anticipated.
- Subhead A. 1 includes expenditure of £440, approximately, in respect of remuneration of staff engaged on work in connection with the Teachers' Salaries Committee. The Committee was appointed in 1958-59 and the total expenditure to 31st March 1961 was £1,240.
- E.E.—Special subhead opened with the sanction of the Minister for Finance (F.68/1/61).
- Subhead A. 1 includes expenditure of £1,230, approximately, in respect of remuneration of staff engaged on work in connection with the Commission on Higher Education, the total expenditure to 31st March 1961 being £1,872.

| 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   | ... | ... | ... | 35        | 52       |
|                       |   |     |     |     | £100      | £117     |

EXTRA REMUNERATION (exceeding £50)

Twenty Clerical Officers and one Clerk-Typist received sums varying from £51 to £115 in respect of overtime.

NOTES

The Accounts of other Departments include expenditure of £530 in respect of staff temporarily lent, without repayment, to this Department.

An overpayment of £5 to a cleaner in respect of wages proved irrecoverable and was written off (E. 103/2/46).

T. Ó RAIFEARTAIGH,  
Accounting Officer.

AN ROINN OIDEACHAIS,  
31 Bealtaine, 1961.

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, 1961, compared with the sum granted, for Primary Education, including National School Teachers' Superannuation, etc.

| Service  | Grant     | Expenditure | Expenditure compared with Grant |                   |
|--|-----------|-------------|---------------------------------|-------------------|
|  |           |             | Less than Granted               | More than Granted |
|  | £         | £           | £                               | £                 |
| <b>TRAINING OF TEACHERS</b>  |           |             |                                 |                   |
| A. 1.—Training Colleges  |           |             |                                 |                   |
| <i>Original</i> ... £100,500   |           |             |                                 |                   |
| <i>Supplementary</i> 14,500  |           |             |                                 |                   |
|  | 115,000   | 114,801     | 199                             | —                 |
| A. 2.—Repayable Advances of Training College Fees to Students ...                            | 20,500    | 20,327      | 173                             | —                 |
| A. 3.—Preparatory Colleges, etc., including Contributions to Pension Fund                    |           |             |                                 |                   |
| <i>Original</i> ... £92,730  |           |             |                                 |                   |
| <i>Supplementary</i> 4,500   |           |             |                                 |                   |
|  | 97,230    | 96,945      | 285                             | —                 |
| B.—Examinations ...  | 8,600     | 8,407       | 193                             | —                 |
| <b>SCHOOLS</b>   |           |             |                                 |                   |
| C. 1.—Salaries, etc., of Teachers in Classification Schools and Grants to Capitation Schools |           |             |                                 |                   |
| <i>Original</i> £9,048,050   |           |             |                                 |                   |
| <i>Supplementary</i> 50,000  |           |             |                                 |                   |
|  | 9,098,050 | 9,082,479   | 15,571                          | —                 |
| C. 2.—Model Schools—Miscellaneous Expenses ...   | 6,290     | 6,052       | 238                             | —                 |
| C. 3.—Transport Services ...   | 30,300    | 27,401      | 2,899                           | —                 |
| C. 4.—Incidental Expenses ...  | 320       | 650         | —                               | 330               |
| C. 5.—Free Grants of School Requisites ...   | 2,000     | 2,256       | —                               | 256               |
| C. 6.—Grants towards the Cost of Heating, etc., of Schools and Cleansing of Out-Offices      |           |             |                                 |                   |
| <i>Original</i> ... £124,000   |           |             |                                 |                   |
| <i>Supplementary</i> 8,000   |           |             |                                 |                   |
|  | 132,000   | 130,995     | 1,005                           | —                 |

| Service  | Grant       | Expenditure | Expenditure compared with Grant                    |                   |
|--|-------------|-------------|--|-------------------|
|  |             |             | Less than Granted                                  | More than Granted |
|  | £           | £           | £  | £                 |
| C. 7.—Grants towards the Cost of Free School Books for Necessitous Children ...                          | 5,000       | 4,795       | 205  | —                 |
| D.—Superannuation, etc., of Teachers ...   | 1,180,500   | 1,150,967   | 29,533   | —                 |
| D.D.— <i>Ex-gratia</i> Payments to certain retired Teachers ...  | 250         | 20          | 230  | —                 |
|  | 10,696,040  | 10,646,095  | 50,531   | 586               |
| <i>Deduct—</i><br>Anticipated Savings on various Subheads (See Supplementary Estimate) ...               | 23,000      | —           | 23,000   | —                 |
| <b>GROSS TOTAL</b><br><i>Original</i> £10,619,040<br><i>Supplementary</i> 54,000                         | £10,673,040 | 10,646,095  | 27,531   | 586               |
|  | Estimated   | Realised    | Surplus of Gross Estimate over Expenditure £26,945 |                   |
| <i>Deduct—</i><br>E.—Appropriations in Aid<br><i>Original</i> ... £140,800<br><i>Supplementary</i> 4,000 | 144,800     | 147,511     | Surplus of Appropriations in Aid realised £2,711   |                   |
|  |             |             | Total Surplus to be surrendered                    |                   |
| <b>NET TOTAL</b><br><i>Original</i> £10,478,240<br><i>Supplementary</i> 50,000                           | £10,528,240 | 10,498,584  | £29,656  |                   |

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

- C. 3.—The number of children in respect of whom grants were payable was less than expected.
- C. 4.—Excess mainly due to contributions towards rent of premises used temporarily as national schools and to expenditure in connection with courses for teachers.
- C. 5.—There was an increase in the number of claims.
- D.—£22,070 was received from the Vote for Increases in Pensions (No. 60).
- D.D.—Claims from next-of-kin of deceased pensioners did not mature for payment within the financial year to the extent expected.



## APPROPRIATIONS IN AID

|   | Estimated | Realised |
|---|-----------|----------|
|   | £         | £        |
| <b>TRAINING OF TEACHERS</b>   |           |          |
| 1. Training college entrance examination fees ...   | 92        | 321      |
| 2. Refund of cost of training ...   | 3,000     | 3,488    |
| 3. Recovery of training college fees advanced to necessitous students   |           |          |
| <i>Original</i> ...   | £13,000   |          |
| <i>Supplementary</i> ...  | 2,000     |          |
|   | 15,000    | 15,071   |
| <b>PREPARATORY COLLEGES</b>   |           |          |
| 4. Fees from students ...   | 16,200    | 16,309   |
| 5. Book fees from students ...  | 325       | 307      |
| 6. Sale of livestock, farm produce, etc. ...  | 2,000     | 2,788    |
| 7. Miscellaneous ...  | 245       | 463      |
| <b>SUPERANNUATION, ETC., OF TEACHERS</b>  |           |          |
| 8. Income from securities formerly part of the National School Teachers' Pension Fund ...   | 66,500    | 66,534   |
| 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> ...   | £10,200   |          |
| <i>Supplementary</i> ...  | 2,000     |          |
|   | 12,200    | 12,696   |
| <b>MISCELLANEOUS</b>  |           |          |
| 11. Miscellaneous receipts, including repayment by County and County Borough Councils of part of the expenses of examinations conducted on their behalf ... | 2,640     | 2,936    |
| <b>TOTAL</b>  |           |          |
| <i>Original</i> ...   | £140,800  |          |
| <i>Supplementary</i> ...  | 4,000     |          |
|   | £144,800  | £147,511 |

1, 2, 6, 7 and 11. These receipts are variable.

## NOTES

Overpayments amounting to £58 to former national teachers in respect of salary proved irrecoverable and were written off (S.20/7/60).

In addition to recoveries accounted for under E.2 and E.3 further sums amounting to £143, being balances of salary due (Subhead C.1) have been withheld against liability in respect of refund of cost of training (£132) and recovery of training college fees advanced to necessitous students (£11).

## 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 |
|--------------|--------------|
|--------------|--------------|

9

£  
163

- (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,  
31 Bealtaine, 1961.

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, 1961

##### CAPITAL ACCOUNT

|                                | <i>Securities</i><br>£ |                                | <i>Securities</i><br>£ |
|--------------------------------|------------------------|--------------------------------|------------------------|
| Balance on 1st April, 1960     |                        | Balance on 31st March, 1961    |                        |
| 3½ per cent. National Security |                        | 3½ per cent. National Security |                        |
| Loan, 1956/61 ... ..           | 500                    | Loan, 1956/61 ... ..           | 500                    |

##### INCOME ACCOUNT

|                                 | £   |                             | £   |
|---------------------------------|-----|-----------------------------|-----|
| Balance on 1st April, 1960      | 35  |                             |     |
| Dividends on 3½ per cent.       |     | Balance on 31st March, 1961 | 51  |
| National Security Loan, 1956/61 | 16  |                             |     |
|                                 | £51 |                             | £51 |



## 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, 1961

## CAPITAL ACCOUNT

|                               | <i>Securities</i><br>£ |                               | <i>Securities</i><br>£ |
|-------------------------------|------------------------|-------------------------------|------------------------|
| Balance on 1st April, 1960    |                        | Balance on 31st March, 1961   |                        |
| 3½ per cent. Exchequer Bonds, |                        | 3½ per cent. Exchequer Bonds, |                        |
| 1965/70 ... ..                | 151                    | 1965/70 ... ..                | 151                    |

## INCOME ACCOUNT

|  | £ |  | £ |
|--|---|--|---|
| Dividends on 3½ per cent. Exchequer Bonds, 1965/70 ... | 5 | Payment to teacher of the No. 2 National School at Clara ... | 5 |

## 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, 1961

## CAPITAL ACCOUNT

|                               | <i>Securities</i><br>£ |                               | <i>Securities</i><br>£ |
|-------------------------------|------------------------|-------------------------------|------------------------|
| Balance on 1st April, 1960    |                        | Balance on 31st March, 1961   |                        |
| 3½ per cent. Exchequer Bonds, |                        | 3½ per cent. Exchequer Bonds, |                        |
| 1965/70 ... ..                | 2,580                  | 1965/70 ... ..                | 2,580                  |

## INCOME ACCOUNT

|  | £   |                                 | £   |
|--|-----|---------------------------------|-----|
| Balance on 1st April, 1960 ...                         | 3   | Payment of prizes ... ..        | 88  |
| Dividends on 3½ per cent. Exchequer Bonds, 1965/70 ... | 90  | Balance on 31st March, 1961 ... | 5   |
|  | £93 |                                 | £93 |

## 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 purpose of each section of the scheme.

## REID BEQUEST—SCHEME "A"

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1961

## CAPITAL ACCOUNT

|                               | <i>Securities</i><br>£ |                                | <i>Securities</i><br>£ |
|-------------------------------|------------------------|--------------------------------|------------------------|
| Balance on 1st April, 1960 :— |                        | Balance on 31st March, 1961 :— |                        |
| 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

|  | £          |   | £          |
|--|------------|---|------------|
| Dividends on 3½ per cent. Exchequer Bonds, 1965/70 ... | 96         | Payments to Managers of six national schools in Co. Kerry | 99         |
| Dividends on 5 per cent. National Loan, 1962/72 ... .. | 3          |   |            |
|  | <u>£99</u> |   | <u>£99</u> |

## REID BEQUEST—SCHEME "B"

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1961

## CAPITAL ACCOUNT

|                               | <i>Securities</i><br>£ |                                | <i>Securities</i><br>£ |
|-------------------------------|------------------------|--------------------------------|------------------------|
| Balance on 1st April, 1960 :— |                        | Balance on 31st March, 1961 :— |                        |
| 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, 1960 ...                         | 39          | Prizes awarded to candidates admitted to training colleges ... | 140         |
| Dividends on 3½ per cent. Exchequer Bonds, 1965/70 ... | 116         |  |             |
| Dividends on 5 per cent. National Loan, 1962/72 ... .. | 5           | Balance on 31st March, 1961 ...                                | 20          |
|  | <u>£160</u> |  | <u>£160</u> |



## REID BEQUEST—SCHEME "C"

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1961

## CAPITAL ACCOUNT

|                                 | Securities<br>£ |                                 | Securities<br>£ |
|---------------------------------|-----------------|---------------------------------|-----------------|
| Balance on 1st April, 1960 :—   |                 | Balance on 31st March, 1961 :—  |                 |
| 3½ per cent. Exchequer Bonds,   |                 | 3½ per cent. Exchequer Bonds,   |                 |
| 1965/70 ... ..                  | 4,635           | 1965/70 ... ..                  | 4,635           |
| 5 per cent. National Loan,      |                 | 5 per cent. National Loan,      |                 |
| 1962/72 ... ..                  | 400             | 1962/72 ... ..                  | 400             |
| 6 per cent. National Loan, 1967 | 151             | 6 per cent. National Loan, 1967 | 151             |
|                                 | <u>£5,186</u>   |                                 | <u>£5,186</u>   |

## INCOME ACCOUNT

|  | £           |   | £           |
|--|-------------|---|-------------|
| Balance on 1st April, 1960 ...                         | 140         | Payment of exhibitions to University students ... | 180         |
| Dividends on 3½ per cent. Exchequer Bonds, 1965/70 ... | 162         | Balance on 31st March, 1961 ...                   | 151         |
| Dividends on 5 per cent. National Loan, 1962/72 ...    | 20          |   |             |
| Dividends on 6 per cent. National Loan, 1967 ...       | 9           |   |             |
|  | <u>£331</u> |   | <u>£331</u> |

## 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, 1961

## CAPITAL ACCOUNT

|                               | Securities<br>£ |                               | Securities<br>£ |
|-------------------------------|-----------------|-------------------------------|-----------------|
| Balance on 1st April, 1960    |                 | Balance on 31st March, 1961   |                 |
| 3½ per cent. Exchequer Bonds, |                 | 3½ per cent. Exchequer Bonds, |                 |
| 1965/70 ... ..                | 304             | 1965/70 ... ..                | 304             |

## INCOME ACCOUNT

|  | £  |                                 | £  |
|--|----|---------------------------------|----|
| Dividends on 3½ per cent. Exchequer Bonds, 1965/70 ... | 11 | Payment of prizes for year 1960 | 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, 1961

## CAPITAL ACCOUNT

|                               | <i>Securities</i><br>£ |                                | <i>Securities</i><br>£ |
|-------------------------------|------------------------|--------------------------------|------------------------|
| Balance on 1st April, 1960 :— |                        | Balance on 31st March, 1961 :— |                        |
| 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                    |
|                               | £1,471                 |                                | £1,471                 |

## INCOME ACCOUNT

|  | £   |                                 | £   |
|--|-----|---------------------------------|-----|
| Balance on 1st April, 1960 ...                         | 45  | Payment of scholarships ...     | 40  |
| Dividends on 3½ per cent. Exchequer Bonds, 1965/70 ... | 48  | Balance on 31st March, 1961 ... | 58  |
| Dividends on 5 per cent. National Loan, 1962/72 ... .. | 5   |                                 |     |
|  | £98 |                                 | £98 |

T. Ó RAIFEARTAIGH,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
31 Bealtaine, 1961.



## SECONDARY EDUCATION

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1961, 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)                   | 845,000   | 845,542     | —                               | 542               |
| A. 2.—Laboratory Grants ...   | 72,500    | 70,359      | 2,141                           | —                 |
| A. 3.—Grant for Irish and Bilingual Schools ...                               | 54,000    | 53,772      | 228                             | —                 |
| A. 4.—Special Grants for Excellence in Oral Irish ...                         | 4,600     | 4,535       | 65                              | —                 |
| A. 5.—Bonus for Choirs and Orchestras ...                                     | 2,800     | 2,779       | 21                              | —                 |
| B. 1.—Incremental Salary Grant<br>Original £1,626,000<br>Supplementary 90,000 | 1,716,000 | 1,703,660   | 12,340                          | —                 |
| B. 2.—Allowances in Aid of Rent   | 13,500    | 12,783      | 717                             | —                 |
| C.—Examinations ...   | 55,000    | 54,856      | 144                             | —                 |
| D.—Scholarships and Prizes ...  | 13,930    | 13,626      | 304                             | —                 |
| E.—Publication of Irish Text Books ...  | 5,000     | 385         | 4,615                           | —                 |
| F.—Courses for Secondary Teachers ...   | 350       | 329         | 21                              | —                 |
| G.—Payment to the Secondary Teachers' Pension Fund                            | 10        | —           | 10                              | —                 |
|   | 2,782,690 | 2,762,626   | 20,606                          | 542               |
| Deduct—   |           |             |                                 |                   |
| Anticipated Savings on various Subheads (See Supplementary Estimate) ...      | 4,000     | —           | 4,000                           | —                 |

| Service                      | Grant     | Expenditure | Expenditure compared with Grant                    |                   |
|------------------------------|-----------|-------------|--|-------------------|
|                              |           |             | Less than Granted                                  | More than Granted |
|                              | £         | £           | £  | £                 |
| GROSS TOTAL                  |           |             |  |                   |
| Original £2,692,690          |           |             |  |                   |
| Supplementary 86,000         |           |             |  |                   |
| — £2,778,690                 |           | 2,762,626   | 16,606   | 542               |
|                              |           |             | Surplus of Gross Estimate over Expenditure £16,064 |                   |
|                              | Estimated | Realised    | Surplus of Appropriations in Aid realised          |                   |
| Deduct—                      |           |             |  |                   |
| H.—Appropriations in Aid ... | 63,200    | 63,751      | £551   |                   |
|                              |           |             | Total Surplus to be surrendered                    |                   |
| NET TOTAL                    |           |             |  |                   |
| Original £2,629,490          |           |             |  |                   |
| Supplementary 86,000         |           |             |  |                   |
| — £2,715,490                 |           | 2,698,875   | £16,615  |                   |

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

- B. 2.—The number of teachers who qualified for payment of allowances in aid of rent was less than expected.
- E.—Progress with the publication of Irish text books was slower than anticipated.

## APPROPRIATIONS IN AID

|  | Estimated | Realised |
|--|-----------|----------|
|  | £         | £        |
| 1. Examination fees of students ...                                  | 26,009    | 27,081   |
| 2. Sum payable out of Local Taxation (Customs and Excise) Duties ... | 35,391    | 35,391   |
| 3. Sale of Irish text books ...                                      | 500       | 394      |
| 4. Miscellaneous receipts ...  | 1,300     | 885      |
|  | £63,200   | £63,751  |

## NOTE

An amount of £978 was paid to a teacher in respect of arrears of incremental salary for the periods from 1st August 1941 to 15th December 1943, and from 1st August 1950 to 31st July 1956 (S.19/1/41).

T. Ó RAIFEARTAIGH,  
Accounting Officer.

AN ROINN OIDEACHAIS,  
31 Bealtaine, 1961.

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, 1961

## CAPITAL ACCOUNT

|   | Securities<br>£ |   | Securities<br>£ |
|---|-----------------|---|-----------------|
| Balance on 1st April, 1960                      |                 | Balance on 31st March, 1961                     |                 |
| 3½ per cent. Exchequer Bonds,<br>1965/70 ... .. | 1,160           | 3½ per cent. Exchequer Bonds,<br>1965/70 ... .. | 1,160           |

## INCOME ACCOUNT

|   | £  |   | £  |
|---|----|---|----|
| Dividends on 3½ per cent. Ex-<br>chequer Bonds, 1965/70 ... | 41 | Payment of scholarships for the<br>year 1960 ... .. | 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, 1961

## CAPITAL ACCOUNT

|                               | Securities<br>£ |                               | Securities<br>£ |
|-------------------------------|-----------------|-------------------------------|-----------------|
| Balance on 1st April, 1960    |                 | Balance on 31st March, 1961   |                 |
| Guaranteed 2½ per cent. Stock | 1,316           | Guaranteed 2½ per cent. Stock | 1,316           |

## INCOME ACCOUNT

|  | £  |  | £  |
|--|----|--|----|
| Dividends on Guaranteed 2½ per<br>cent. Stock ... .. | 36 | Payments to secondary schools in<br>Charleville, Co. Cork, for year<br>1960 ... .. | 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, 1961

## CAPITAL ACCOUNT

|                                 | <i>Securities</i><br>£ |                                 | <i>Securities</i><br>£ |
|---------------------------------|------------------------|---------------------------------|------------------------|
| Balance on 1st April, 1960 ...  |                        | Balance on 31st March, 1961     |                        |
| 2½ per cent. Consolidated Stock | 849                    | 2½ per cent. Consolidated Stock | 849                    |

## INCOME ACCOUNT

|  | £          |                                 | £          |
|--|------------|---------------------------------|------------|
| Dividends on 2½ per cent. Consolidated Stock ... | 26         | Payment of prizes for year 1960 | 21         |
|  |            | Balance on 31st March, 1961 ... | 5          |
|  | <b>£26</b> |                                 | <b>£26</b> |

## 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, 1961

## CAPITAL ACCOUNT

|                                 | <i>Securities</i><br>£ |                                 | <i>Securities</i><br>£ |
|---------------------------------|------------------------|---------------------------------|------------------------|
| Balance on 1st April, 1960      |                        | Balance on 31st March, 1961     |                        |
| 6 per cent. National Loan, 1967 | 79                     | 6 per cent. National Loan, 1967 | 79                     |

## INCOME ACCOUNT

|  | £          |                             | £          |
|--|------------|-----------------------------|------------|
| Balance on 1st April, 1960 ...                   | 17         | Cost of medal awarded ...   | 2          |
| Dividends on 6 per cent. National Loan, 1967 ... | 5          | Balance on 31st March, 1961 | 20         |
|  | <b>£22</b> |                             | <b>£22</b> |



## 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 2nd July, 1942 (1940. No. 569P).

## ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1961

## CAPITAL ACCOUNT

|  | Securities<br>£ |  | Securities<br>£ |
|--|-----------------|--|-----------------|
| Balance on 1st April, 1960 :—                    |                 | Balance on 31st March, 1961 :—                   |                 |
| 3½ per cent. National Security Loan, 1956/61 ... | 14,604          | 3½ 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          |
|  | £65,191         |  | £65,191         |

## INCOME ACCOUNT

|  | £      |   | £      |
|--|--------|---|--------|
| Dividends on 3½ per cent. National Security Loan, 1956/61 ...                                    | 475    | Annual subsidy towards special agricultural teaching at Abbey School, Tipperary ... | 580    |
| Dividends on 3 per cent. Exchequer Bonds, 1965/70 ...  | 30     | Scholarships awarded to pupils  | 1,438  |
| Dividends on 3½ per cent. Exchequer Bonds, 1965/70 ...   | 1,736  | Cost of advertisements ...  | 75     |
| Fees for statements of marks at Erasmus Smith Scholarship Examination, 1960 ...                  | 3      | Cost of marking of papers—Scholarship Examination, 1960                             | 33     |
| Rent for year 28th August 1960 to 27th August 1961, out of Abbey School, Tipperary (1s. 0d.) ... | —      | Contribution towards the cost of the Abbey School, Tipperary                        | 118    |
|  | £2,244 |   | £2,244 |

## 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, 1961, in respect of Capital and Income.

## CAPITAL ACCOUNT

|  | Securities<br>£ |  | Securities<br>£ |
|--|-----------------|--|-----------------|
| Balance on 1st April, 1960 :—                          |                 | Balance on 31st March, 1961 :—                         |                 |
| 3½ per cent. Exchequer Bonds,<br>1965/70 ... ..        | 3,200           | 3½ per cent. Exchequer Bonds,<br>1965/70 ... ..        | 3,200           |
| 3¼ per cent. National Security<br>Loan, 1956/61 ... .. | 700             | 3¼ per cent. National Security<br>Loan, 1956/61 ... .. | 700             |
| 5 per cent. National Loan,<br>1962/72 ... ..           | 200             | 5 per cent. National Loan,<br>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, 1960 ...                                   | 475  | Payments to retired registered<br>teachers and to the legal personal<br>representatives of deceased reg-<br>istered teachers, out of surplus<br>income under Regulation 6 of<br>the Registration Council Regula-<br>tions ... .. | 362  |
| Registration fees ... ..   | 272  |  |      |
| Dividends on 3½ per cent. Ex-<br>chequer Bonds, 1965/70 ...      | 112  | Recoupment of portion of the<br>salary of the officer who acts as<br>Secretary to the Registration<br>Council ... ..   | 65   |
| Dividends on 3¼ per cent. National<br>Security Loan, 1956/61 ... | 23   |  |      |
| Dividends on 5 per cent. National<br>Loan, 1962/72 ... ..        | 10   | Balance on 31st March, 1961 ...  | 479  |
| Dividends on War Loan 3½ per<br>cent. Stock ... ..               | 14   |  |      |
|  | £906 |  | £906 |

T. Ó RAIFEARTAIGH,  
Accounting Officer.

AN ROINN OIDEACHAIS,  
31 Bealtaine, 1961.



## TECHNICAL INSTRUCTION

ACCOUNT of the sum expended, in the year ended 31st March, 1961, 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 ... ..  | 1,845     | 1,845       | —                               | —                 |
| B.—Annual Grants to Vocational Education Committees   |           |             |                                 |                   |
| <i>Original</i> £1,325,606  |           |             |                                 |                   |
| <i>Supplementary</i> 29,000   |           |             |                                 |                   |
|   | 1,354,606 | 1,352,798   | 1,808                           | —                 |
| C.—Training of Teachers ...   | 43,985    | 42,287      | 1,698                           | —                 |
| D. 1.—Grants under Section 109 of the Vocational Education Act, 1930 ... ..   | 21,864    | 22,566      | —                               | 702               |
| D. 2.—Miscellaneous Technical Instruction and Vocational Education Services ...   | 8,063     | 6,296       | 1,767                           | —                 |
| E.—Examinations ... ..  | 9,885     | 10,313      | —                               | 428               |
| 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(3) of the Local Government Act, 1933, Section 5(8) of the Local Government Act, 1936, the Local Government (Superannuation) Act, 1948, and the Local Government (Superannuation) Act, 1956 ... .. | 51,440    | 47,762      | 3,678                           | —                 |
| G.—Payments under Section 51(6) of the Vocational Education Act, 1930 ... ..  | 56,780    | 55,180      | 1,600                           | —                 |
|   | 1,548,468 | 1,539,047   | 10,551                          | 1,130             |
| Deduct—   |           |             |                                 |                   |
| Anticipated Savings on various Subheads (See Supplementary Estimate) ...  | 1,000     | —           | 1,000                           | —                 |

| Service                      | Grant       | Expenditure | Expenditure compared with Grant                   |                   |
|------------------------------|-------------|-------------|---|-------------------|
|                              |             |             | Less than Granted                                 | More than Granted |
|                              | £           | £           | £   | £                 |
| GROSS TOTAL                  |             |             |   |                   |
| Original £1,519,468          |             |             |   |                   |
| Supplementary 28,000         |             |             |   |                   |
|                              | £ 1,547,468 | 1,539,047   | 9,551   | 1,130             |
|                              |             |             | Surplus of Gross Estimate over Expenditure £8,421 |                   |
|                              | Estimated   | Realised    | Surplus of Appropriations in Aid realised         |                   |
| Deduct—                      |             |             |   |                   |
| H.—Appropriations in Aid ... | 41,028      | 41,502      | £474  |                   |
|                              |             |             | Total Surplus to be surrendered                   |                   |
| NET TOTAL                    |             |             |   |                   |
| Original £1,478,440          |             |             |   |                   |
| Supplementary 28,000         |             |             |   |                   |
|                              | £ 1,506,440 | 1,497,545   | £8,895  |                   |

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

- D. 2.—(1) Three courses for apprentices provided for were not held; and  
 (2) the grant to the Cork Day Trades Preparatory School was less than expected.
- F.—Claims from local authorities in respect of pensions and gratuities were less than anticipated.

## APPROPRIATIONS IN AID

|  | Estimated | Realised |
|--|-----------|----------|
|  | £         | £        |
| 1. Fees of candidates for examinations (technical school examinations £8,910; other examinations £680) | 9,590     | 10,387   |
| 2. Fees for courses ... ..   | 1,318     | 935      |
| 3. Receipts from Church Temporalities Fund ...   | 30,000    | 30,000   |
| 4. Miscellaneous ... ..  | 120       | 180      |
|  | £41,028   | £41,502  |

## NOTE

Equipment valued at £200, surplus to requirements, was taken over without repayment from Office of Public Works (S.102/3/61).

T. Ó RAIFEARTAIGH,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
 31 Bealtaine, 1961.

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. HARDMAN BEQUEST

Bequest made in a will dated 28th October, 1947, by the late Mrs. Mary A. Hardman 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, 1961

## CAPITAL ACCOUNT

|   | Securities | Cash |   | Securities | Cash |
|---|------------|------|---|------------|------|
|   | £          | £    |   | £          | £    |
| Balance on 1st April, 1960 :—                                       |            |      |   |            |      |
| 4½ per cent. National Loan, 1973/78 ...                             | 20,527     |      |   |            |      |
| 4¼ per cent. National Loan, 1975/80 ...                             | 257        |      |   |            |      |
| Cash transferred from Income Account for investment ...             |            | 106  | Cash invested in securities, viz.,      |            |      |
|   |            |      | 4½ per cent. National Loan, 1973/78 ... |            | 106  |
| Cash transferred from Income Account for investment ...             |            |      | Balance on 31st March, 1961 :—          |            |      |
| Securities purchased, viz., 4½ per cent. National Loan, 1973/78 ... | 124        |      | 4½ per cent. National Loan, 1973/78 ... | 20,651     |      |
|   |            |      | 4¼ per cent. National Loan, 1975/80 ... | 257        |      |
|   |            |      |   |            |      |
|   | £20,908    | £106 |   | £20,908    | £106 |

## INCOME ACCOUNT

|  | £      |   |     | £      |
|--|--------|---|-----|--------|
| Balance on 1st April, 1960                           | 106    | Transfer to Capital Account for investment                                  | ... | 106    |
| Dividends on 4½ per cent. National Loan, 1973/78 ... | 924    | Expenses of departmental and vocational committee officials sent abroad ... | ... | 607    |
| Dividends on 4¼ per cent. National Loan, 1975/80 ... | 11     | Fees and expenses of lecturers ...  | ... | 285    |
|  |        | Balance on 31st March, 1961   | ... | 43     |
|  | £1,041 |   |     | £1,041 |

AN ROINN OIDEACHAIS,  
31 Bealtaine, 1961

T. Ó RAIFEARTAIGH,  
Accounting Officer.

## SCIENCE AND ART

ACCOUNT of the sum expended, in the year ended 31st March, 1961, 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<br>Granted            | More than<br>Granted |
|  | £      | £           | £                               | £                    |
| INSTITUTIONS OF SCIENCE AND ART  |        |             |                                 |                      |
| A. 1.—Salaries, Wages and Allowances ... ..  | 89,533 | 85,157      | 4,376                           | —                    |
| A. 2.—Travelling Expenses ...  | 400    | 438         | —                               | 38                   |
| A. 3.—Incidental Expenses ...  | 750    | 975         | —                               | 225                  |
| A. 4.—Telegrams, Telephones and Postage ... ..   | 650    | 686         | —                               | 36                   |
| NATIONAL MUSEUM  |        |             |                                 |                      |
| A. 5.—Purchase of Specimens (Grant-in-Aid) ... ..  | 1,500  | 1,500       | —                               | —                    |
| A. 6.—Fittings, Materials, etc....   | 750    | 913         | —                               | 163                  |
| 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    | 713         | —                               | 53                   |
| NATIONAL COLLEGE OF ART  |        |             |                                 |                      |
| A. 11.—Accessories, Models and Materials ... ..  | 2,015  | 1,994       | 21                              | —                    |
| A. 12.—Scholarships and Prizes   | 862    | 850         | 12                              | —                    |
| IRISH MANUSCRIPTS COMMISSION   |        |             |                                 |                      |
| A. 13.—Salaries, Wages and Allowances ... ..   | 1,521  | 1,718       | —                               | 197                  |



| Service  | Grant  | Expenditure | Expenditure compared with Grant |                      |
|--|--------|-------------|---------------------------------|----------------------|
|  |        |             | Less than<br>Granted            | More than<br>Granted |
|  | £      | £           | £                               | £                    |
| A. 14.—Preparation of Manuscripts, etc., for Publication                                       | 1,569  | 531         | 1,038                           | —                    |
| A. 15.—Travelling and Incidental Expenses ... ..   | 230    | 118         | 112                             | —                    |
| B. 1.—Publications in Irish ...  | 32,300 | 19,907      | 12,393                          | —                    |
| B. 2.—Dramatic Productions in Irish (Grants-in-Aid)  |        |             |                                 |                      |
| <i>Original</i> ... £4,110   |        |             |                                 |                      |
| <i>Supplementary</i> 600   |        |             |                                 |                      |
|  | 4,710  | 4,700       | 10                              | —                    |
| B. 3.—University Scholarships ...  | 15,900 | 13,118      | 2,782                           | —                    |
| B. 4.—Comhdháil Náisiúnta na Gaeilge (Grant-in-Aid)  |        |             |                                 |                      |
| <i>Original</i> ... £12,800  |        |             |                                 |                      |
| <i>Supplementary</i> 5,500   |        |             |                                 |                      |
|  | 18,300 | 18,300      | —                               | —                    |
| B. 5.—An tOireachtas (Grant-in-Aid) ... ..   | 1,750  | 1,750       | —                               | —                    |
| B. 6.—Grants to Colleges providing Courses in Irish ...  | 24,000 | 24,117      | —                               | 117                  |
| B. 7.—Grants to Periodicals published in Irish and Newspapers publishing current News in Irish |        |             |                                 |                      |
| <i>Original</i> ... £16,440  |        |             |                                 |                      |
| <i>Supplementary</i> 1,100   |        |             |                                 |                      |
|  | 17,540 | 17,257      | 283                             | —                    |
| B. 8.—The Irish Folklore Commission (Grant-in-Aid) ...   |        |             |                                 |                      |
| <i>Original</i> ... £16,500  |        |             |                                 |                      |
| <i>Supplementary</i> 700   |        |             |                                 |                      |
|  | 17,200 | 17,200      | —                               | —                    |
| 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) ...                                | 2,500  | 2,500       | —                               | —                    |
| C. 3.—Summer Courses in Music  | 10     | —           | 10                              | —                    |
| C. 4.—Research Grants to Students  | 1,500  | 1,500       | —                               | —                    |
| C. 5.—Aid to Arts and Crafts Exhibitions ... ..  | 10     | 11          | —                               | 1                    |
| C. 6.—Royal Irish Academy (Grants-in-Aid) .. ..  | 11,000 | 11,000      | —                               | —                    |

| Service  | Grant            | Expenditure     | Expenditure compared with Grant                       |                   |
|--|------------------|-----------------|---|-------------------|
|  |                  |                 | Less than Granted                                     | More than Granted |
|  | £                | £               | £   | £                 |
| C. 7.—Royal Irish Academy of Music (Grant-in-Aid) ...                                      | 4,000            | 4,000           | —   | —                 |
| C. 8.—Royal Zoological Society of Ireland (Grant-in-Aid) ...                               | 1,000            | 1,000           | —   | —                 |
|  | 264,460          | 244,253         | 21,037  | 830               |
| <i>Deduct—</i><br>Anticipated Savings on various Subheads (See Supplementary Estimate) ... | 7,890            | —               | 7,890   | —                 |
| <b>GROSS TOTAL</b><br><i>Original</i> ... £256,560<br><i>Supplementary</i> 10              | £ 256,570        | 244,253         | 13,147  | 830               |
|  | <i>Estimated</i> | <i>Realised</i> | Surplus of Gross Estimate over Expenditure<br>£12,317 |                   |
| <i>Deduct—</i><br>D.—Appropriations in Aid ...   | 12,240           | 12,352          | Surplus of Appropriations in Aid realised<br>£112     |                   |
| <b>NET TOTAL</b><br><i>Original</i> ... £244,320<br><i>Supplementary</i> 10                | £ 244,330        | 231,901         | Total Surplus to be surrendered<br>£12,429            |                   |

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

- A. 3.—Expenditure on uniforms and miscellaneous items was greater than expected.
- A. 6.—Accounts in respect of some supplies in the previous financial year came in course of payment during this financial year.
- A.10.—An increased rate of remuneration was sanctioned subsequent to the preparation of the estimate.
- A.13.—An increase of £200 per annum in the rate of remuneration of the Chairman with effect as from 1st April 1960 was sanctioned subsequent to the preparation of the estimate.
- A.14.—Expenditure in connection with the Commission's publication programme was less than anticipated.
- A.15.—Expenditure on travelling and subsistence of members of the Commission was less than anticipated.
- B. 1.—Progress with the production of a number of books was not as great as had been anticipated.
- B. 3.—Some scholarships were postponed and some were not renewed.



| APPROPRIATIONS IN AID                          |     |     |     | Estimated      | Realised       |
|--|-----|-----|-----|----------------|----------------|
|  |     |     |     | £              | £              |
| 1. Fees for tuition in National College of Art | ... |     |     | 3,500          | 3,926          |
| 2. Fees for genealogical researches, etc.      | ... | ... |     | 2,000          | 2,330          |
| 3. Sales of publications in Irish              | ... | ... | ... | 6,000          | 5,116          |
| 4. Sales of photographic reproductions         | ... | ... | ... | 450            | 717            |
| 5. Miscellaneous                               | ... | ... | ... | 290            | 263            |
|  |     |     |     | <u>£12,240</u> | <u>£12,352</u> |

1, 2, 3 and 4. These receipts are variable.

#### EXTRA REMUNERATION (exceeding £50)

The Professor of Sculpture in the National College of Art received £299 for service as part-time Teacher of Pottery.

The Assistant Professor of Sculpture in the National College of Art received £117 in respect of lectures on History of Art.

An Assistant in the National Museum on loan to the Commission on Place Names received an allowance of £59 from Vote 21.

Twenty-two Attendants received sums varying from £52 to £76 in respect of Sunday and night duty.

#### NOTE

Publications valued at £149 (all specially purchased) were sent to the Harvard University Library, and, in exchange, gifts of publications valued at \$29.85 dollars were received (S.18/2/48).

T. Ó RAIFEARTAIGH,  
Accounting Officer.

AN ROINN OIDEACHAIS,  
31 Bealtaine, 1961.

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, &amp;C., OUT OF GRANTS-IN-AID, 1960-61

|                                      | Purchase of<br>Specimens<br>for National<br>Museum | Purchase of<br>Books, etc.,<br>for National<br>Library | Survey and<br>Reproduction<br>of Irish<br>Historical<br>Records in<br>Foreign<br>Collections | Survey and<br>Reproduction<br>of Films of<br>Irish<br>Historical<br>Interest | Purchase of<br>Objects for<br>Heraldic<br>Museum |
|--------------------------------------|--|--|--|--|--|
|                                      | £  | £  | £  | £  | £  |
| Balances on 1st<br>April, 1960 ...   | 1,605  | 761  | 190  | 617  | 329  |
| Grants-in-Aid,<br>1960-61 ...        | 1,500  | 5,000  | 3,250  | 600  | —  |
|                                      | 3,105  | 5,761  | 3,440  | 1,217  | 329  |
| Expenditure,<br>1960-61 ...          | 883  | 4,593  | 3,097  | 391  | —  |
| Balances on 31st<br>March, 1961 ...£ | 2,222  | 1,168  | 343  | 826  | 329  |

T. Ó RAIFEARTAIGH,

*Accounting Officer.*

AN ROINN OIDEACHAIS,

31 Bealtaine, 1961.



## 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, 1961

## CAPITAL ACCOUNT

|   | <i>Securities</i><br>£ |  | <i>Securities</i><br>£ |
|---|------------------------|--|------------------------|
| Balance on 1st April, 1960 :—                   |                        | Balance on 31st March, 1961 :—                 |                        |
| 4 per cent. Funding Loan,<br>1960/90 ... ..     | 650                    | 4 per cent. Funding Loan,<br>1960/90 ... ..    | 650                    |
| 3½ per cent. Exchequer Bonds,<br>1965/70 ... .. | 7,450                  | 3½ per cent. Exchequer Bonds,<br>1965/70... .. | 7,450                  |
|   | <u>£8,100</u>          |  | <u>£8,100</u>          |

## INCOME ACCOUNT

|  | £           |  | £           |
|--|-------------|--|-------------|
| Balance on 1st April, 1960 ...   | 483         |  |             |
| Dividends on 4 per cent.<br>Funding Loan, 1960/90 ...  | 26          | Purchase of books for library of<br>Irish Antiquities Division ... | 44          |
| Dividends on 3½ per cent.<br>Exchequer Bonds, 1965/70  | 261         |  |             |
| Receipts from sales of post<br>cards and publications relat-<br>ing to collections in the<br>National Museum ... | 83          | Balance on 31st March, 1961 ...                                    | 809         |
|  | <u>£853</u> |  | <u>£853</u> |

T. Ó RAIFEARTAIGH,  
Accounting Officer.

## REFORMATORY AND INDUSTRIAL SCHOOLS

ACCOUNT of the sum expended, in the year ended 31st March, 1961, 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 ...                    | 15,360    | 15,709      | —  | 349               |
| B.—Industrial Schools... ..                   | 238,225   | 223,130     | 15,095   | —                 |
| C.—Places of Detention ...                    | 3,210     | 3,576       | —  | 366               |
| D.—Conveyance Expenses ...                    | 500       | 555         | —  | 55                |
| E.—Parental Moneys—Collection Expenses ... .. | 760       | 689         | 71   | —                 |
| GROSS TOTAL ...£                              | 258,055   | 243,659     | 15,166   | 770               |
|   |           |             | Surplus of Gross Estimate over Expenditure £14,396 |                   |
|   | Estimated | Realised    | Surplus of Appropriations in Aid realised          |                   |
| Deduct—                                       |           |             |  |                   |
| F.—Appropriations in Aid ...                  | 3,885     | 4,224       | £339   |                   |
| NET TOTAL ...£                                | 254,170   | 239,435     | Total Surplus to be surrendered £14,735            |                   |

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

- B.—The number of children under detention in industrial schools was less than anticipated.  
 C.—The number sent on remand or committed to places of detention was greater than expected.  
 D.—The number of youthful offenders committed to reformatories was greater than anticipated.  
 E.—Collection expenses were payable for part of the year only to a second collector in Dublin.

## APPROPRIATIONS IN AID

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

## NOTES

The average number under detention during the year 1960-61 at St. Anne's Reformatory for Girls, Kilmacud, was 18, but payment was made on the basis of a notional number of 40 offenders (S.68/4/44).

Stores valued at £18, surplus to Army requirements, were taken over without repayment from Department of Defence (S.8/16/45).

T. Ó RAIFEARTAIGH,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
 31 Bealtaine, 1961.

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, 1961, 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 ... .. | 80,450 | 77,150      | 3,300                           | —                 |
| B.—Grant under Section 16(5) of the Institute for Advanced Studies Act, 1940 ...            | 5,000  | 5,000       | —                               | —                 |
| TOTAL ... ..  | 85,450 | 82,150      |                                 |                   |
| Surplus to be surrendered ...£  |        |             | 3,300                           |                   |

T. Ó RAIFEARTAIGH,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
31 Bealtaine, 1961.

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, 1961, 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 ...                      | 32,500    | 32,500      | —                               | —                 |
| B.—University College, Dublin ...               | 447,000   | 446,150     | 850                             | —                 |
| C.—University College, Cork ...                 | 177,000   | 175,237     | 1,763                           | —                 |
| D.—University College, Galway                   | 136,380   | 136,380     | —                               | —                 |
| E.—Maynooth College (Grant-in-Aid) ... ..       | 26,000    | 26,000      | —                               | —                 |
| F.—Trinity College (Grants-in-Aid, etc.) ... .. | 163,250   | 163,250     | —                               | —                 |
| G.—College of Surgeons (Grant-in-Aid) ... ..    | 4,500     | 4,500       | —                               | —                 |
| TOTAL ... ..                                    | £ 986,630 | 984,017     |                                 | —                 |
| Surplus to be surrendered ...£                  |           |             | 2,613                           |                   |

T. Ó RAIFEARTAIGH,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
31 Bealtaine, 1961.

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, 1961, 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 ...                             | £ 10,000 | £ 8,739     | £ 1,261                         | £ —               |
| B.—Purchase and Repair of Pictures (Grant-in-Aid) ... | 2,500    | 2,500       | —                               | —                 |
| C.—Travelling Expenses ...                            | 300      | 198         | 102                             | —                 |
| D.—Incidental Expenses ...                            | 570      | 460         | 110                             | —                 |
| TOTAL ...   | £ 13,370 | 11,897      |                                 | —                 |
| Surplus to be surrendered ...£                        |          |             | 1,473                           |                   |

Extra Receipts payable to Exchequer

Estimated

Realised

|                            |     |     | £    | £   |
|----------------------------|-----|-----|------|-----|
| Cloakroom receipts ...     | ... | ... | 10   | 7   |
| Sales of reproductions ... | ... | ... | 90   | 51  |
|                            |     |     | £100 | £58 |

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

A.—Saving due partly to vacancy remaining unfilled and partly to changes in personnel.

C.—The Director undertook less journeys abroad than had been anticipated.

\*D.—Expenditure is difficult to estimate accurately.

## GRANT-IN-AID ACCOUNT

|                           |     | £     |
|---------------------------|-----|-------|
| Balance from 1959–60 ...  | ... | 538   |
| Grant-in-Aid, 1960–61 ... | ... | 2,500 |
|                           |     | 3,038 |
| Expended, 1960–61 ...     | ... | 3,004 |
| Balance to 1961–62 ...    | ... | £34   |

THOMAS McGREEVY,  
Accounting Officer.

NATIONAL GALLERY,  
3 Meitheamh, 1961.

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

ACCOUNT of the sum expended, in the year ended 31st March, 1961, compared with the sum granted, for the Salaries and Expenses of the Offices of the Minister for Lands and of the Irish Land Commission.

| Service  | Grant      | Expenditure | Expenditure compared with Grant                    |                   |
|--|------------|-------------|--|-------------------|
|  |            |             | Less than Granted                                  | More than Granted |
|  | £          | £           | £  | £                 |
| A.—Salaries, Wages and Allowances ... ..                                     | 710,745    | 679,718     | 31,027   | —                 |
| B.1.—Travelling and Incidental Expenses ... ..                               | 48,800     | 47,900      | 900  | —                 |
| B.2.—Telegrams, Telephones and Postage ... ..                                | 6,300      | 6,391       | —  | 91                |
| C.—Legal Expenses ... ..   | 13,500     | 12,291      | 1,209  | —                 |
| D.—Statutory Contributions to Land Bond Fund and Local Loans Fund ... ..     | 889,300    | 885,924     | 3,376  | —                 |
| E.—Deficiencies from Sales of Land Bonds allocated to Government Departments | 2,000      | 442         | 1,558  | —                 |
| F.—Deficiency of Income from Untenanted Land ... ..                          | 5          | —           | 5  | —                 |
| G.—Purchase of Interests for Cash  | 65,000     | 81,859      | —  | 16,859            |
| H.—Gratuities to Ex-Employees  | 3,500      | 3,134       | 366  | —                 |
| I.—Improvement of Estates ... ..   | 670,510    | 632,317     | 38,193   | —                 |
| J.—Adjustment Advances ... ..  | 270        | 61          | 209  | —                 |
| K.—Losses by Default, Accident, etc. ... ..                                  | 10         | 260         | —  | 250               |
| GROSS TOTAL ... ..   | £2,409,940 | 2,350,297   | 76,843   | 17,200            |
|  | Estimated  | Realised    | Surplus of Gross Estimate over Expenditure £59,643 |                   |
| <i>Deduct—</i>   |            |             | Surplus of Appropriations in Aid realised £4,609   |                   |
| L.—Appropriations in Aid ... ..  | 178,000    | 182,609     | Total Surplus to be surrendered £64,252            |                   |
| NET TOTAL ... ..   | £2,231,940 | 2,167,688   |  |                   |



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

A and B.1.—Saving due mainly to delay in filling vacancies. *Ex-gratia* payments amounting to £3 were made to three officers as compensation for accidental damage to clothing (E.109/41/41).

B.2, D and H.—Estimated as closely as possible.

C.—The incidence of costs in resumption of tenanted holdings was not as high as expected.

E.—The number of State claims in the year was relatively small.

F.—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 4).

G.—Accurate estimation is extremely difficult as it depends not only on the availability of suitable lands but on the success of purchase proceedings; on both counts the outcome was more favourable than had been anticipated.

I.—Saving due to adverse weather conditions.

A sum of £700 was paid to a migrant in settlement of his claim for dry rot, etc., infestation of the timber in the dwellinghouse on his new holding (F.63/14/59).

An *ex-gratia* payment of £63 was made to a contractor in respect of extra work carried out on the foundations of buildings (S.9/8/53).

J.—The number of cases which matured for payment, under Section 43 of the Land Act, 1939, was less than anticipated. The charge to the subhead was sanctioned by Department of Finance minute F.63/11/44.

## Statement of Advances and Recoupments (No. 11 of 1931)

|  | £    |
|--|------|
| Balance outstanding at 31st March, 1960          | 264  |
| Amount written off as irrecoverable (F.63/16/40) | 23   |
| Balance outstanding at 31st March, 1961          | £241 |

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

£250—£250 was paid towards the replacement of a farm building destroyed by fire (F.63/16/52).

£4—Payment made for replacement of glass accidentally broken in the course of building works (F.63/1/54).

£5—Costs incurred as a result of a misunderstanding in the execution of a warrant issued for payment of arrears of annuity (F.63/1/54).

£1—A payment of £1 was made to recoup the deficit incurred on a defaulter's holding account (F.63/27/52).

## APPROPRIATIONS IN AID

|   | Estimated | Realised |
|---|-----------|----------|
|   | £         | £        |
| 1. Receipts from Church Temporalities Fund:—  |           |          |
| (i) Estimated cost of administration and management<br>(44 & 45 Vict., c.71 (sec. 4))               | 5,000     | 5,000    |
| (ii) Interest on Church Surplus Grant (No. 42 of 1923<br>(sec. 9 (3)) and No. 14 of 1941 (sec. 50)) | 23,000    | 21,380   |



|   | £               | £               |
|---|-----------------|-----------------|
| 2. Local Loans Fund—expenses of management ...  | 3,500           | 3,500           |
| 3. Fees and costs recovered ... ..  | 6,500           | 6,473           |
| 4. Surplus income of Rent and Interest Accounts ...   | 40,000          | 40,384          |
| 5. Excess annuities, etc. (Land (Finance) Rules, 1956, Rules 3 and 4(1)(a) and (b) (i) (ii)) ... .. | 88,000          | 88,672          |
| 6. Contributions towards improvements expenditure ...   | 10,000          | 12,248          |
| 7. Miscellaneous ... ..   | 2,000           | 4,952           |
|   | <u>£178,000</u> | <u>£182,609</u> |

1 (ii). Decrease in surplus due to delay in repayment to the Account of sums deducted for income tax from dividends, etc., during the year.

3, 4, 5. Estimated as closely as possible.

6. Contributions towards improvements expenditure do not follow a regular pattern thus making accurate estimation difficult.

7. Increase mainly due to the receipt of a larger than expected sum of interest from cash balances placed on deposit.

#### EXTRA REMUNERATION (exceeding £50)

For service in the Army Reserve, an Inspector Grade II received £113, two Higher Executive Officers £107 and £98, respectively, two Executive Officers £80 and £65, respectively, a Staff Officer £97, a Clerical Officer £75 and a Supervisor received £53.

The Solicitor and an Assistant Solicitor received £100 and £75, respectively, for performance of additional duties.

Two Clerical Officers received £100 and £98, respectively, for overtime.

A Record Clerk received £130 from Vote 49 for services as a night telephonist.

#### NOTES

Fees (stamps) amounting to £2,849 in respect of this service were received during the year.

Apportioned annuities amounting to £3 in respect of two holdings partly submerged, were written off as irrecoverable (F.63/1/47).

In the case of two holdings, arrears of annuities together with costs and expenses of possession proceedings amounting to £26 and £32 were written off as irrecoverable under Section 20 of the Land Act, 1939 (F.63/27/52).

Sums ranging from 5s 0d. to £59 and amounting in all to £205 in respect of grazing, conacre and bog rents, etc., due by 59 tenants to the Rent and Interest Accounts were written off as irrecoverable (F.63/1/54, F.56/3/31 and S.56/5/60).

A sum of £21 costs was paid out of moneys advanced from the National Development Fund in settlement of a claim for expenditure associated with a building site which was later abandoned (S.9/7/40).

Losses of engineering instruments and tools to the value of £20 were written off (F.63/36/42).

Equipment valued at £66 was acquired from the Department of Agriculture without repayment (S.90/9/57).

Materials valued at £372 were transferred on a non-repayment basis to the Office of Public Works (S.102/5/61 and F.63/19/47).

This Account includes expenditure of £1,883 in respect of staff temporarily lent, without repayment, to other Departments and Offices.

The Account of Vote 10 includes expenditure of £227 in respect of an officer temporarily lent, without repayment, to the Land Commission.

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, 1961.

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, 1961

| RECEIPTS                       |                | PAYMENTS                        |                |
|--------------------------------|----------------|---------------------------------|----------------|
|                                | £              |                                 | £              |
| Balance at 1st April, 1960 ... | 7,077          | Improvement Works—Shannon       |                |
| Advances from Department of    |                | Flooding Relief Scheme ...      | 50,421         |
| Finance—Shannon Flooding       |                | Balance at 31st March, 1961 ... | 3,483          |
| Relief Scheme ...              | 46,000         |                                 |                |
| Cash Contributions ...         | 827            |                                 |                |
|                                | <u>£53,904</u> |                                 | <u>£53,904</u> |

T. O'BRIEN,

*Accounting Officer.*

30 Bealtaine, 1961.

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

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1961, 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 ... ..        | 349,935   | 339,440     | 10,495   | —                 |
| B.—Travelling Expenses ...                      | 80,000    | 76,015      | 3,985  | —                 |
| C.1.—Acquisition of Land (Grant-in-Aid) ... ..  | 185,000   | 185,000     | —  | —                 |
| C.2.—Forest Development and Management ... ..   | 2,223,200 | 2,079,347   | 143,853  | —                 |
| C.3.—Sawmilling ... ..                          | 23,450    | 19,131      | 4,319  | —                 |
| D.—Grants for Afforestation Purposes ... ..     | 25,000    | 11,134      | 13,866   | —                 |
| E.1.—Forestry Education ...                     | 24,915    | 20,907      | 4,008  | —                 |
| E.2.—Exhibits at Shows ...                      | 200       | 7           | 193  | —                 |
| F.—Agency, Advisory and Special Services ... .. | 6,300     | 8,099       | —  | 1,799             |
| G.—Incidental Expenses ...                      | 11,700    | 12,979      | —  | 1,279             |
| GROSS TOTAL ...£                                | 2,929,700 | 2,752,059   | 180,719  | 3,078             |
|   |           |             | Surplus of Gross Estimate over Expenditure<br>£177,641 |                   |
|   | Estimated | Realised    | Surplus of Appropriations in Aid realised              |                   |
| Deduct—   |           |             |  |                   |
| H.—Appropriations in Aid ...                    | 363,000   | 457,230     | £94,230  |                   |
| NET TOTAL ...£                                  | 2,566,700 | 2,294,829   | Total Surplus to be surrendered<br>£271,871            |                   |

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

A.—Saving was due to vacancies remaining unfilled.

C.2.—Saving was mainly due to inclement weather which impeded progress on the construction of new forest roads.



Miscellaneous expenditure under this subhead included the following :—

1. A sum of £25 was paid to an adjoining landowner in respect of damage to lands alleged to have been caused by the spread of fire from protective burnings carried out by the Department's employees (S.86/7/56).
2. Expenditure of £16 was incurred in repairing the piggery of an adjoining landowner which had been damaged by a falling tree in the course of site clearance by the Department (S.86/8/38).
3. A sum of £5 in respect of legal fees was paid to an adjoining landowner in connection with tree tops and timber chips left on his lands during the removal of trees from State forest property. Expenditure of £7 was incurred in a previous year in removing the debris from the lands (S.86/5/60).
4. A sum of £10 was paid *ex-gratia* to an adjoining landowner in respect of shelter provided for employees of the Department (S.86/7/60).
5. A sum of £5 was paid to an adjoining landowner in respect of damage to a gate on his lands caused by a tree, on State forest lands, blown down during a storm (S.86/5/60).
6. A sum of £8 was paid to an employee of the Department as compensation for damage to clothing (E.109/41/41).

C.3.—Some structural alterations at sawmills were not carried out. There were also savings on the purchase of materials and equipment; these savings were in part offset by extra labour cost arising from increases in wages.

D.—Applications for planting grants were not received to the extent hoped for.

E.1.—Incidental savings in the running expenses of the Schools were augmented by a substantial saving due to deferment of the purchase of vehicles for the transport of students.

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

F.—It was necessary to retain the services of consultants for longer periods than had been anticipated.

G.—The cost of telephone services was greater than expected. Increased costs were also incurred in the attendance of officers of the Department at instructional courses and in the provision of maps, aerial photographs and items of research equipment.

#### APPROPRIATIONS IN AID

|   | Estimated      | Realised       |
|---|----------------|----------------|
|   | £              | £              |
| FOREST RECEIPTS :   |                |                |
| Sales of timber ... ..  | 320,000        | 397,926        |
| Rents (grazing, shooting, etc.) ... ..  | 9,000          | 10,074         |
| Miscellaneous (including compensation for malicious injuries to forest properties and receipts from the sale of plants and miscellaneous materials) | 2,000          | 15,979         |
| SAWMILL RECEIPTS :  |                |                |
| Receipts from sawmills (Subhead C.3) ... ..   | 32,000         | 33,251         |
|   | <hr/> £363,000 | <hr/> £457,230 |

Income from sales of timber was greater than expected and included the receipt of very substantial payments which had not been anticipated in the year. Miscellaneous receipts were increased by the sale of plants which proved surplus to the Department's requirements.



## EXTRA REMUNERATION (exceeding £50)

For service in the Army Reserve a Higher Executive Officer received £106.

Two Clerk Typists received amounts of £51 and £52 respectively for overtime.

## NOTES

A sum of £3,275 was written off in respect of losses incurred as a result of forest fires during the year (S.86/7/39).

A sum of £85 being the net amount of losses by theft during the year was written off as irrecoverable (S.90/72/34).

A sum of £131 was written off during the year in respect of deficiencies in tools and equipment at central stores and forest centres (S.86/6/42, S.86/3/52, S.84/3/52).

Timber valued at £1,025 was supplied without repayment to the Kilmainham Jail Restoration Committee (S.102/17/53).

Fencing stakes valued at £106 were supplied without repayment to the Department of Agriculture (S.90/2/56).

Equipment valued at £70 was received without payment from the Office of Public Works (S.102/15/51).

The Account of the Vote for Lands includes expenditure of approximately £743 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, 1961

|  | £               |
|--|-----------------|
| Balance on 1st April, 1960   | 74,057          |
| Grant-in-Aid, 1960-61  | 185,000         |
| Amounts received from various persons for the purchase of land, etc. | 3,865           |
|  | <u>262,922</u>  |
| Expenditure, 1960-61   | 155,478         |
| Balance on 31st March, 1961  | <u>£107,444</u> |

31st May, 1961.

T. O'BRIEN,  
*Accounting Officer.*

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

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, 1961, 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 |
|   | £      | £           | £                               | £                 |
| <b>ADMINISTRATION</b>   |        |             |                                 |                   |
| A.—Salaries, Wages and Allowances ...                                   | 65,275 | 56,980      | 8,295                           | —                 |
| B.—Travelling Expenses ...  | 5,000  | 5,374       | —                               | 374               |
| C.—Incidental Expenses ...  | 400    | 159         | 241                             | —                 |
| D.—Telegrams, Telephones and Postage ...                                | 750    | 761         | —                               | 11                |
| <b>SEA FISHERIES</b>  |        |             |                                 |                   |
| E.1.—Scientific Investigations, etc.                                    | 3,000  | 1,112       | 1,888                           | —                 |
| E.2.—International Council for the Study of the Sea ...                 | 975    | 1,139       | —                               | 164               |
| E.3.—Sea Fisheries Protection ...                                       | 10     | 4           | 6                               | —                 |
| E.4.—Whale Fisheries Act, 1937  | 5      | —           | 5                               | —                 |
| E.5.—International Fisheries Convention, 1946—Permanent Commission ...  | 310    | 305         | 5                               | —                 |
| E.6.—Exploratory Fishing Vessel   | 14,500 | 12,482      | 2,018                           | —                 |
| E.7.—Training Schemes for Fishermen ...                                 | 14,000 | 3,602       | 10,398                          | —                 |
| <b>INLAND FISHERIES</b>   |        |             |                                 |                   |
| F.1.—Payments to Boards of Conservators and Local Authorities, etc. ... | 28,180 | 29,362      | —                               | 1,182             |
| F.2.—Artificial Propagation of Fish ...                                 | 1,000  | 349         | 651                             | —                 |
| F.3.—State Fisheries ...  | 2,330  | 1,833       | 497                             | —                 |
| F.4.—Scientific and Technical Investigations, etc. ...                  | 3,700  | 1,539       | 2,161                           | —                 |
| F.5.—Compensation, etc. ...   | 4,000  | 5,427       | —                               | 1,427             |

| Service   | Grant     | Expenditure | Expenditure compared with Grant                    |                   |
|---|-----------|-------------|--|-------------------|
|   |           |             | Less than Granted                                  | More than Granted |
|   | £         | £           | £  | £                 |
| F.6.—Contribution to Inland Fisheries Trust (Grant-in-Aid) ... ..                     | 30,000    | 30,000      | —  | —                 |
| F.7.—Contribution to the Salmon Research Trust of Ireland Incorporated (Grant-in-Aid) | 1,000     | 1,000       | —  | —                 |
| F.8.—Pond Fish Culture ...  | 2,000     | 953         | 1,047  | —                 |
| F.9.—Contributions to the Salmon Conservancy Fund ...                                 | 16,000    | 11,000      | 5,000  | —                 |
| F.10.—European Inland Fisheries Advisory Commission ...                               | 100       | 39          | 61   | —                 |
| AN BORD IASCAIGH MHARA  |           |             |  |                   |
| G.—Grant-in-Aid of Administration and Development of An Bord Iascaigh Mhara ...       | 160,000   | 155,309     | 4,691  | —                 |
| MISCELLANEOUS   |           |             |  |                   |
| H.—Technical Assistance ...   | 2,950     | 246         | 2,704  | —                 |
| GROSS TOTAL ...£  | 355,485   | 318,975     | 39,668   | 3,158             |
|   |           |             | Surplus of Gross Estimate over Expenditure £36,510 |                   |
|   | Estimated | Realised    | Surplus of Appropriations in Aid realised          |                   |
| <i>Deduct—</i>  |           |             |  |                   |
| I.—Appropriations in Aid ...  | 32,485    | 33,355      | £870   |                   |
| NET TOTAL ...£  | 323,000   | 285,620     | Total Surplus to be surrendered £37,380            |                   |

## 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 | 1,000 |
|----|-------|

Recoupment from American Grant Counterpart Special Account of the cost of the exploratory fishing vessel ... ..

|   |        |
|---|--------|
| — | 59,934 |
|---|--------|

|     |         |
|-----|---------|
| £10 | £60,934 |
|-----|---------|



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

- A.—Saving due mainly to delays in filling vacancies.
- B, D, E.3, E.4, E.5 and G.—Estimated as closely as possible.
- C.—Saving was due to a relatively large reduction in advertising.
- E.1.—There was less need for hiring fishing boats, etc., because of the services provided by the exploratory vessel.
- E.2.—The excess was due to an additional charge for the expenses of sending a delegate to a meeting abroad.
- E.6.—It was difficult to estimate the expenses of the vessel in the first year of operation.
- E.7.—Saving was due to insufficiency of applicants for the training schemes.
- F.1.—Excess due to increased losses of revenue by local authorities due to exemption of fishery hereditaments from local rates.
- F.2.—Saving mainly due to a reduction in contributions to a hatchery whose supply of salmon ova was far below expectations.
- F.3.—It was not found possible to carry out during the year improvements planned for State fisheries.
- F.4.—It was necessary to postpone some of the investigations relating to salmon and eel stocks and smolt movements.
- F.5.—The estimate was framed on the assumption that a substantial amount of compensation, paid in the current year, would have been cleared in the previous financial year.
- F.8.—Commencement of work on two demonstration units was unavoidably delayed.
- F.9.—A project for the construction of a hatchery was insufficiently advanced to qualify for payment.
- F.10.—Travelling and other expenses were less than expected.
- 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     | 3,636    |
| 3. Lettings of sporting rights (Subhead F.3) ... ..   | 1,600     | 1,957    |
| 4. Repayment of advances made to the former Sea Fisheries Association ... ..                | 11,000    | 10,963   |
| 5. Receipts under Part VI of the Fisheries (Consolidation) Act, 1959 ... ..                 | 300       | 364      |
| 6. Receipts from licences, etc., under the Whale Fisheries Act, 1937 (No. 4 of 1937) ... .. | 5         | —        |
| 7. Receipts from salmon export licences ... ..  | 100       | 78       |

|  | Estimated      | Realised       |
|--|----------------|----------------|
| 8. Repayment of advances made to the Salmon Conservancy Fund (Subhead F.9) ... ..                            | £<br>5         | £<br>—         |
| 9. Recoupment from American Grant Counterpart Special Account in respect of technical assistance (Subhead H) | 2,150          | 600            |
| 10. Proceeds of sales of fish taken by exploratory vessel ...  | 2,500          | 1,633          |
| 11. Miscellaneous receipts ... ..  | 3,175          | 3,474          |
|  | <u>£32,485</u> | <u>£33,355</u> |

2. Excess arose from successful prosecutions for sea fisheries offences involving heavy penalties.

3, 4, 5, 7 and 11 Estimated as closely as possible.

9. The decrease in receipts was due to the postponement of a number of projects.

10. The extent of sales of fish from the exploratory vessel in the first year of operation was less than anticipated.

#### NOTES

The Account of the Vote for Lands includes expenditure of £1,093 in respect of staff temporarily lent, without repayment, to the Fisheries Division.

A payment of £70 was made to an officer to adjust an anomaly in salary scale (E.60/1/57).

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.*

30 Bealtaine, 1961.

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, 1961

|   | RECEIPTS |         | PAYMENTS   |         |
|---|----------|---------|--|---------|
|   | £        |         | £  |         |
| Balance on 1st April, 1960                                  | ...      | 9,661   | Payments to Boards of Conservators                         | ...     |
| Levy on salmon exports                                      | ...      | 6,045   | Contributions towards cost of improvement of salmon rivers | ...     |
| Excess duty on salmon rod licences                          | ...      | 2,484   | Contribution towards Cong hatchery project                 | ...     |
| Receipts to Fund from Subhead F.9 of the Vote for Fisheries | 11,000   |         | Cost of administration                                     | ...     |
|   |          |         | Balance at 31st March, 1961                                | ...     |
|   |          | £29,190 |  | 9,619   |
|   |          |         |  | £29,190 |

30 Bealaine, 1961.

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 dár chríoch an 31 Márta, 1961, i gcomparáid leis an suim a deonadh, le haghaidh Tuarastal 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, Pá agus Liúntais   | 44,970    | 49,675         | —   | 4,705                    |
| B.—Costais Taistil ... ..   | 6,000     | 5,633          | 367   | —                        |
| C.—Costais Teagmhasacha ...   | 650       | 770            | —   | 120                      |
| D.—Gachtarra Éireann (Deontas-i-gCabhair) ... ..  | 100,000   | 100,000        | —   | —                        |
| E.—Tithe Gaeltachta ... ..  | 150,505   | 136,000        | 14,505  | —                        |
| F.—Scéimeanna Feabhsúcháin sa Ghaeiltacht ... ..  | 150,000   | 91,540         | 58,460  | —                        |
| G.—Seirbhísí Cultúrtha ... ..   | 2,000     | 906            | 1,094   | —                        |
| H.—Seirbhísí Tarchuir ... ..  | 400       | 567            | —   | 167                      |
| I.—Deontais do Thuismitheoirí nó Caomhnóirí Leanaí áirithe sa Ghaeiltacht nó sa Bhreac-Ghaeltacht ... | 48,000    | 46,280         | 1,720   | —                        |
| L.—Deontais do Choláistí Gaeilge sa Ghaeiltacht ... ..  | 5,000     | 2,719          | 2,281   | —                        |
| M.—Taispeántais Drámaíochta Gaeilge (Deontais-i-gCabhair) ... ..                                      | 3,200     | 3,200          | —   | —                        |
| N.—Scoláireachtaí Saoire agus Scoile sa Ghaeiltacht (Deontas-i-gCabhair)                              |           |                |   |                          |
| <i>Meastachán</i>   |           |                |   |                          |
| <i>Bunaidh</i> ... £12,500  |           |                |   |                          |
| <i>Meastachán</i>   |           |                |   |                          |
| <i>Forlíontach</i> ... 1,100  |           |                |   |                          |
|   | 13,600    | 13,600         | —   | —                        |
| <b>MÓR-IOMLÁN</b>   |           |                |   |                          |
| <i>Meastachán</i>   |           |                |   |                          |
| <i>Bunaidh</i> ... £523,225   |           |                |   |                          |
| <i>Meastachán</i>   |           |                |   |                          |
| <i>Forlíontach</i> ... 1,100  |           |                |   |                          |
|   | £ 524,325 | 450,890        | 78,427  | 4,992                    |
| <i>Baintear de—</i>   |           |                |   |                          |
| O.—Leithreasa-i-gCabhair  |           | Mar a fuarthas | Farasbarr ag an Meastachán Iomlán ar an gCaiteachas £73,435 |                          |
| <i>Meastachán</i>   | Measta    |                |   |                          |
| <i>Bunaidh</i> ... £495   |           |                |   |                          |
| <i>Meastachán</i>   |           |                |   |                          |
| <i>Forlíontach</i> ... 1,090  |           |                |   |                          |
|   | 1,585     | 2,176          | Farasbarr do Leithreasa-i-gCabhair a fuarthas £591          |                          |
| <b>GLAN-IOMLÁN</b>  |           |                |   |                          |
| <i>Meastachán</i>   |           |                |   |                          |
| <i>Bunaidh</i> ... £522,730   |           |                |   |                          |
| <i>Meastachán</i>   |           |                |   |                          |
| <i>Forlíontach</i> 10   |           |                |   |                          |
|   | £ 522,740 | 448,714        | Farasbarr Iomlán atá le tabhairt suas £74,026               |                          |



## MÍNIÚ AR CHÚISEANNA NA DIFRÍOCHTA IDIR AN CAITEACHAS AGUS AN DEONTAS

- A.—Tá san áireamh sa chaiteachas suim iomlán de £4,592 a hiocadh alos oifigeach áirithe (7) a bhí go taruimhreach (gan soláthar dóibh) ar fhoirinn na Roinne agus a bhí ar iasacht ón Roinn ar feadh tréimhsí i rith na bliana. Tá san áireamh freisin suim iomlán de £1,959 a hiocadh le hOifig na nOibreacha Poiblí alos cúnaimh theicniúil.
- B.—Bhí post amháin do Stiúrthóir Cúnta agus post amháin do Chigire Tithe folamh ar feadh na bliana. Baineann dualgaís taistil leis na postanna sin.
- C.—Bhí costas teileafóna níos troime ná mar a bhí súil leis.
- E.—Bhain an tsábháil le scéimeanna nua—brúnna agus seallai saoire—amháin. Bhain moill thar mar a raibh súil leis le forbairt na scéimeanna sin.
- F.—Bhí a bheag nó a mhór de shábháil ar na Scéimeanna Feabhsúcháin uile ach bhain an chuid ba mhó den tsábháil le bóithre (£11,251), uisce-sholáthar (£14,970), tithe gloine (£9,425), meán-scolaíocht (£8,300) agus hallaí siamsa (£6,250). Bhí sábháil ar an soláthar a deineadh le haghaidh bóithre toise nach raibh na húdaráis fheidhmiúcháin in ann a gclár oibre don bhliain a chríochnú sáthach luath chun na deontais a bhí ceadaithe a thuilleamh in iomlán. Bhí sábháil ar scéimeanna uisce-sholáthair toise nár éirigh leis na húdaráis fheidhmiúcháin a geuid tograí a thosnú nó a chur i gcríoch i gcomhréir leis na réamh-fhaisnéisí a thugadar don Roinn tráth ullmhú na meastachán. Tithe de chreatlacha alúmanaim na tithe gloine a bhí dá dtógáil; b'é sin an chéad uair dá ndearnadh a leithéid in Éirinn agus tharla deacrachtaí nach raibh coinne leo agus a chuir moill ar an obair thógála. Maidir le meán-scolaíocht chuir deacrachtaí láithreacha moill ar thogra amháin chun scoil nua a thógáil agus bhí ceithre chás eile ar cuireadh moill orthu mar ní raibh na scoileanna cáilithe faoi thearmaí na scéime mar a bhí; glacadh leo níos déanaí ar an scéim a leasú. Bhí soláthar ann chun dhá hallaí siamsa a thógáil ach i gcás amháin níor dheachaigh an coiste áitiúil ar aghaidh leis an togra agus sa chás eile chuir deacrachtaí teidil moill ar thógáil an halla.
- G.—Braithoann an caiteachas ar na seirbhísí cultúrtha ar iarratais a fhaightear ó choistí áitiúla agus ní bhfuarthas an oiread éileamh sa bhliain agus a raibh súil leo.
- H.—Bhí an obair chothabhála agus dheisiúcháin a bhí riachtanach don bhád tarchuir "Naomh Ciarán" níos fairsinge ná mar a bhí coinne leis nuair a hullmhaíodh na meastacháin.
- L.—Ní dheachthas ar aghaidh le togra amháin chun obair fheabhsúcháin a dhéanamh.

## LEITHREASA-I-GCABHAIR

|                          |     |       | Fo-mhírcheann<br>Diolaíochta a<br>bhaineann | Measta | Mar a<br>fuarthas |
|--------------------------|-----|-------|---|--------|-------------------|
|                          |     |       |   | £      | £                 |
| 1. An fáltas ó chiosanna | ... | ...   | E   | 190    | 191               |
| 2. Aisiócanna iasachtaí  | ... | ...   | F   | 300    | 194               |
| 3. Fáltas ilghnéitheacha |     |       |   |        |                   |
| Meastachán Bunaidh       | ... | £5    |   |        |                   |
| Meastachán Forlíontach   | ... | 1,090 |   |        |                   |
|                          |     |       |   | 1,095  | 1,791             |
| <b>IOMLÁN</b>            |     |       |   |        |                   |
| Meastachán Bunaidh       | ... | £495  |   |        |                   |
| Meastachán Forlíontach   | ... | 1,090 |   |        |                   |
|                          |     |       |   | £1,585 | £2,176            |

2. Iasachtaí i ndáil leis na tithe gloine a tógtar le cabhair ón soláthar faoi Fho-mhírcheann F. Íocann an Roinn an costas iomlán—cuid den chostas mar dheóntas agus an chuid eile, nach mó ná £320 in aon chás ina tógtar teach le córas téite, mar iasacht atá le n-aisiúc ag an bhfásadóir. Bhí obair soláthair na dtithe gloine níos moille ná mar a bhí súil leis nuair a hullmhaíodh na meastacháin agus bhí an méid a bhí le n-aisiúc ag na fásadóirí íseal dá réir.



3. Nuair a hullmhaíodh na meastacháin ní dhearnadh aon soláthar le haghaidh tuarastail Státseirbhíseach a bhí ar iasacht chuig Gaeltarra Éireann a aisghnóthú mar bhí súil go mbeadh na Státseirbhísigh sin uile aistrithe amach ó sheirbhís an Bhoird nó glactha mar fhostuithe de chuid an Bhoird roimh thosach na bliana 1960-61. Bhí triúr fágtha ar iasacht, áfach, i dtosach na bliana sin agus fágadh beirt acu san ar iasacht ar feadh na bliana uile. Deineadh socrú sa mheastachán forlíontach (Samhain, 1960) chun an tuarastal a bhí dá aisghnóthú ón mBord i ndáil leis na hoifigigh sin a ghlacadh chun creidis mar Leithreasa-i-gCabhair ach i mí Eanáir, 1961, tugadh oifigeach eile ar iasacht don Bhord nuair a ceapadh é ina stiúrthóir bainistí ar Ghaeltarra Éireann.

TUARASTAIL BHREISE (thar £50)

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

Fuair Príomhoifigeach eile liúntas de £59 mar stiúrthóir bainistí ar Ghaeltarra Éireann.

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

Fuair Oifigeach Cléireachais liúntas de £390 mar bhainisteoir monarchan de Ghaeltarra Éireann.

NÓTA

De bhreis ar an gcaiteachas a taispeántar sa Chuntas seo bhí caiteachas ó réamhioca a fuair an Roinn ón gCiste Forbartha Náisiúnta. Tá faisnéis air sin ag gabháil leis an gCuntas seo.

SEÁN Ó BRAONÁIN,  
*Oifigeach Cuntasíochta.*

15 Bealtaine, 1961.

Do scrúdaíos an Cuntas san thuas do 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.*

AN CISTE FORBARTHA NÁISIÚNTA

FAISNÉIS AR FHÁLTAIS AGUS ÍOCAÍOCHTA ROINN NA GAELTACHTA SA BHLIAIN DAR CHRÍOCH 31 MÁRTA, 1961

| SEIRBHÍS  | Fuilleach ar<br>1 Aibreán,<br>1960 | Fáltais | Iomlán | Íocaíochta | Fuilleach ar<br>31 Márta,<br>1961 |
|---|------------------------------------|---------|--------|------------|-----------------------------------|
|   | £                                  | £       | £      | £          | £                                 |
| Cionroinnt na<br>Gaeltachta :<br>Taibhdhearc ag<br>Gaoth Dobhair,<br>Co. Dhún na<br>nGall ... | —                                  | 6,000   | 6,000  | 6,000      | —                                 |
| IOMLÁN ...£   | —                                  | 6,000   | 6,000  | 6,000      | —                                 |

SEÁN Ó BRAONÁIN,  
*Oifigeach Cuntasíochta.*

15 Bealtaine, 1961.

Deimhním go ndearnadh an Cuntas so do scrúdú do réir ordaithe uaimse agus go bhfuil sé cruinn.

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, 1961, 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 ... ..   | 622,432 | 604,654     | 17,778                          | —                 |
| B.—Travelling Expenses ...   | 40,000  | 37,189      | 2,811                           | —                 |
| C.—Incidental Expenses ...   | 760     | 717         | 43                              | —                 |
| D.—Telegrams, Telephones and Postage ... ..  | 9,020   | 9,253       | —                               | 233               |
| RESEARCH WORK  |         |             |                                 |                   |
| E.1.—Seed Testing, Propagation and Certification, etc. ...   | 93,942  | 79,447      | 14,495                          | —                 |
| E.2.—Veterinary Research ...   | 104,630 | 74,809      | 29,821                          | —                 |
| E.3.—Subscriptions, etc., to International and other Research Organisations<br>Original ... £16,389<br>Supplementary ... 3,565 | 19,954  | 19,052      | 902                             | —                 |
| E.4.—Miscellaneous Investigations, Inquiries and Reports ...   | 1,930   | 1,028       | 902                             | —                 |
| E.5.—Live Stock Progeny Testing  | 24,154  | 21,125      | 3,029                           | —                 |
| AGRICULTURAL EDUCATION AND DEVELOPMENT   |         |             |                                 |                   |
| F.1.—Agricultural Schools and Farms ... ..   | 151,292 | 155,250     | —                               | 3,958             |
| F.2.—Grants to Private Agricultural Schools, etc. ...  | 80,077  | 91,024      | —                               | 10,947            |
| F.3.—Veterinary College ...  | 46,935  | 40,185      | 6,750                           | —                 |
| F.4.—University College, Dublin : Faculty of Veterinary Medicine ... ..  | 59,900  | 41,452      | 18,448                          | —                 |
| F.5.—Trinity College, Dublin : School of Veterinary Medicine ... ..  | 25,800  | 31,308      | —                               | 5,508             |

| Service  | Grant   | Expenditure | Expenditure compared with Grant |                      |
|--|---------|-------------|---------------------------------|----------------------|
|  |         |             | Less than<br>Granted            | More than<br>Granted |
|  | £       | £           | £                               | £                    |
| F.6.—Scholarships in Agriculture,<br>etc. ... ..   | 2,803   | 2,722       | 81                              | —                    |
| F.7.—University College, Dublin :<br>Faculty of General Agri-<br>culture ... ..            | 24,984  | 24,984      | —                               | —                    |
| F.8.—University College, Cork :<br>Faculty of Dairy Science ...                            | 13,000  | 13,000      | —                               | —                    |
| F.9.—Additional Grants to<br>University Colleges ...                                       | 83,300  | 83,300      | —                               | —                    |
| F.10.—Educational Tours for<br>Instructors in Agriculture,<br>etc. ... ..                  | 10      | —           | 10                              | —                    |
| F.11.—Rural Groups Advisory<br>Service ... ..  | 2,500   | 1,219       | 1,281                           | —                    |
| G.1.—Improvement of Milk Pro-<br>duction ... ..  | 51,985  | 41,877      | 10,108                          | —                    |
| G.2.—Improvement of Live Stock   | 31,555  | 28,170      | 3,385                           | —                    |
| G.3.—Improvement of Poultry<br>and Egg Production ...                                      | 55,030  | 67,829      | —                               | 12,799               |
| G.4.—Temporary Scheme for the<br>Growing of Horticultural<br>Crops in the Athlone area     | 959     | 950         | 9                               | —                    |
| H.—Grants to County Committees<br>of Agriculture ... ..                                    | 306,000 | 299,756     | 6,244                           | —                    |
| I.—Special Agricultural, etc.,<br>Schemes ... ..   | 219,841 | 197,204     | 22,637                          | —                    |
| J.—National Stud ... ..  | 55      | 54          | 1                               | —                    |
| K.1.—Agricultural Societies and<br>Shows, including Miscell-<br>aneous Grants-in-Aid, etc. | 3,809   | 5,385       | —                               | 1,576                |
| K.2.—Contribution to Irish Agri-<br>cultural Organisation<br>Society (Grant-in-Aid) ...    | 11,000  | 11,000      | —                               | —                    |
| K.3.—Contribution to Irish<br>Countrywomen's Associ-<br>ation (Grant-in-Aid) ...           | 2,600   | 2,600       | —                               | —                    |
| K.4.—Grants to certain Rural<br>Organisations ... ..                                       | 7,000   | 5,934       | 1,066                           | —                    |
| K.5.—An Foras Talúntais ...  | 400,000 | 400,000     | —                               | —                    |
| L.—Botanic Gardens, Glasnevin  | 37,125  | 35,513      | 1,612                           | —                    |
| M.1.—Miscellaneous Work ...  | 25,877  | 20,313      | 5,564                           | —                    |



| Service  | Grant     | Expenditure | Expenditure compared with Grant |                   |
|--|-----------|-------------|---------------------------------|-------------------|
|  |           |             | Less than Granted               | More than Granted |
|  | £         | £           | £                               | £                 |
| M.2.—Fees for Reports on Agricultural Conditions ...   | 9,089     | 7,237       | 1,852                           | —                 |
| M.3.—Payments to the Agricultural Credit Corporation, Limited, in respect of Loans             | 248       | 246         | 2                               | —                 |
| M.4.—Improvement of the Creamery Industry ...  | 5         | —           | 5                               | —                 |
| M.5.—Agricultural Production Council ...   | 10        | —           | 10                              | —                 |
| M.6.—Farm Buildings Scheme and Water Supplies ...  | 770,017   | 802,504     | —                               | 32,487            |
| M.7.—Land Project ...  | 2,170,894 | 2,167,201   | 3,693                           | —                 |
| M.8.—Lime and Fertilisers Subsidies<br>Original £2,480,000<br>Supplementary 85,000             | 2,565,000 | 2,562,321   | 2,679                           | —                 |
| M.9.—Prevention of Contagious Abortion and other Diseases in Cattle ...                        | 5,400     | 2,110       | 3,290                           | —                 |
| M.10.—Artificial Insemination of Live Stock ...  | 7,425     | 7,887       | —                               | 462               |
| M.11.—Bovine Tuberculosis Eradication Scheme<br>Original £5,372,000<br>Supplementary 1,270,000 | 6,642,000 | 6,795,990   | —                               | 153,990           |
| M.12.—Grants for Pasteurisation of Separated Milk, etc. ...                                    | 100,000   | 38,643      | 61,357                          | —                 |
| M.13.—Grants to Bacon Factories  | 50,000    | —           | 50,000                          | —                 |
| M.14.—Payments to Pigs and Bacon Commission<br>Original ... £550,000<br>Supplementary 300,000  | 850,000   | 850,000     | —                               | —                 |
| M.15.—Losses on Disposal of Wheat<br>Original ... £5<br>Supplementary 840,790                  | 840,795   | 834,310     | 6,485                           | —                 |
| ADMINISTRATION OF ACTS AND STATUTORY ORDERS  |           |             |                                 |                   |
| N.1.—Diseases of Animals Acts, 1894 to 1957 ...  | 29,694    | 31,932      | —                               | 2,238             |
| N.2.—Bovine Tuberculosis Order, 1926, etc. ...   | 35,000    | 34,994      | 6                               | —                 |

| Service   | Grant   | Expenditure | Expenditure compared with Grant |                   |
|---|---------|-------------|---------------------------------|-------------------|
|   |         |             | Less than Granted               | More than Granted |
|   | £       | £           | £                               | £                 |
| N.3.—Horse Breeding Act, 1934 ...   | 30      | 114         | —                               | 84                |
| N.4.—Live Stock Breeding Act, 1925 ... ..   | 4,340   | 3,809       | 531                             | —                 |
| O.1.—Agricultural Produce (Eggs) Acts, 1939 and 1955, etc. ...  | 34,607  | 31,038      | 3,569                           | —                 |
| O.2.—Dairy Produce Acts, 1924 to 1947, and Dairy Produce (Price Stabilisation) Acts, 1935 to 1956, etc. ...   | 35,067  | 32,345      | 2,722                           | —                 |
| O.3.—Agricultural Produce (Potatoes) Act, 1931, Flax Act, 1936 and Destructive Insects and Pests (Consolidation) Act, 1958, etc.  | 47,687  | 49,191      | —                               | 1,504             |
| 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 ... .. | 144,166 | 137,291     | 6,875                           | —                 |
| O.5.—Agricultural Produce (Cereals) Acts, 1933 to 1958 and Wheat Order, 1959, etc. ... ..   | 13,116  | 12,458      | 658                             | —                 |
| O.6.—Grain Storage (Loans) Act, 1951  |         |             |                                 |                   |
| <i>Original</i> ... £40,000   |         |             |                                 |                   |
| <i>Less Supplementary</i> 39,995  | 5       | —           | 5                               | —                 |
| O.7.—Acquisition of Land (Allotments) (Amendment) Act, 1934 ... ..  | 10,905  | 5,306       | 5,599                           | —                 |
| O.8.—Agricultural Wages, etc., Acts, 1936 to 1952 ...   | 13,824  | 13,944      | —                               | 120               |
| O.9.—Sundry Statutes ...  | 365     | 336         | 29                              | —                 |



| Service                          | Grant        | Expenditure | Expenditure compared with Grant                    |                   |
|----------------------------------|--------------|-------------|--|-------------------|
|                                  |              |             | Less than Granted                                  | More than Granted |
|                                  | £            | £           | £  | £                 |
| P.—Subsidies on Dairy Produce    |              |             |  |                   |
| <i>Original</i> ... £250,000     |              |             |  |                   |
| <i>Supplementary</i> 2,100,000   |              |             |  |                   |
|                                  | 2,350,000    | 2,350,000   | —  | —                 |
| Q.—Technical Assistance ...      | 45,000       | 30,749      | 14,251   | —                 |
| GROSS TOTAL                      |              |             |  |                   |
| <i>Original</i> £14,775,588      |              |             |  |                   |
| <i>Supplementary</i> 4,559,360   |              |             |  |                   |
|                                  | £ 19,334,948 | 19,250,259  | 310,595  | 225,906           |
|                                  |              |             | Surplus of Gross Estimate over Expenditure £84,689 |                   |
|                                  | Estimated    | Realised    | Deficiency of Appropriations in Aid realised       |                   |
| Deduct—                          |              |             |  |                   |
| R.—Appropriations in Aid         |              |             |  |                   |
| <i>Original</i> £2,525,238       |              |             |  |                   |
| <i>Less Supplementary</i> 88,000 |              |             |  |                   |
|                                  | 2,437,238    | 2,396,675   | £40,563  |                   |
| NET TOTAL                        |              |             |  |                   |
| <i>Original</i> £12,250,350      |              |             |  |                   |
| <i>Supplementary</i> 4,647,360   |              |             |  |                   |
|                                  | £ 16,897,710 | 16,853,584  | Net Surplus to be surrendered £44,126              |                   |

| Extra Receipts payable to Exchequer   | Estimated | Realised |
|---|-----------|----------|
|   | £         | £        |
| Interest on Exchequer advances for the purchase, etc., of creameries ... ..   | 35,076    | 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        | 57       |
| Receipts under the Land Project ... ..  | 16,800    | 12,935   |
| Refunds of subsidy on home-produced superphosphate  | —         | 8,519    |
|   | £51,926   | £114,587 |

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

B.—The volume of travelling found necessary was less than expected.

E.1.—Due to the adverse harvest of 1960 expenditure on the purchase of seed from growers under the seed propagation and certification schemes was less than anticipated. Fewer live stock were required for Backweston Farm and prices were lower than expected.

The expenditure includes an *ex-gratia* payment of £49 to a contractor in respect of the cost of insurance cover on a seed cleaning and processing plant from the date of delivery to Backweston Farm until it was installed, tested and taken over (S.9/9/54).



E.2.—There were savings on salaries due to staff vacancies; on the purchase of live stock of which fewer were required than expected; on miscellaneous expenses on certain proposed fencing and land reclamation projects were not proceeded with; on seeds, manures, and feeding stuffs; and on laboratory equipment. The savings were partly offset by additional expenditure on the adaptation of buildings at Abbotstown for which only a token provision had been made.

The expenditure includes £19 in respect of damage to property caused by an official vehicle located at Abbotstown (S.48/1/58).

E.4.—Certain proposed trials were not commenced or were discontinued. Owing to the unfavourable weather conditions of 1960 no bulbs were available for purchase by the Department under the Aran Flower Bulb Scheme.

E.5.—There was a saving on the Cattle Progeny Testing Scheme as only 28 of the 36 recorders provided for were actually employed by the artificial insemination stations during the year. The saving was modified by additional expenditure on the purchase of bonhams and feeding stuffs at the Pig Progeny Testing Station due to the availability of suitable litter groups to a greater extent than anticipated.

F.1.—The expenditure includes £4,829 for goods ordered prior to but delivered subsequent to the date of transfer of Johnstown Castle Agricultural College to An Foras Talúntais (S.90/8/59).

The expenditure also includes £9 compensation and legal expenses arising out of a claim in respect of a bicycle alleged to have been damaged in a collision with an official vehicle located at Athenry Agricultural Station (S.48/1/58).

F.2.—The payment of an additional capital grant for the erection of new college buildings caused an excess of £13,873 on this item. Variations on other sub-divisions of the subhead reduced the excess to £10,947.

F.3.—A saving on salaries mainly as a result of vacancies in the laboratory assistant grades was modified by additional expenditure on general expenses due to the purchase of additional equipment and supplies for the veterinary schools.

F.4.—A saving due to vacancies in the teaching staff for the whole or part of the year was partly offset by expenditure on equipping new teachers. Recoupment was also made in respect of expenses incurred on the faculty prior to 1st April 1960.

F.5.—Excess was due to the recoupment of expenses incurred on the school prior to 1st April 1960 and on the equipment of new teachers. The excess was partly offset by savings on salaries due to vacancies in the teaching staff for part of the year.

F.11.—The claims of Parish Agents for recoupment of the net cost of trials, experiments and demonstrations carried out by them were smaller than expected. The resignation of one Parish Agent and the absence of another in the U.S.A. at a course in Agricultural Economics and Farm Management also contributed to the saving.

G.1.—Due to the foot and mouth disease position in England it was not possible to obtain our full requirements of Friesian bulls and of the number purchased, delivery and payment for three were delayed until after the close of the year. There were also savings on salaries due to staff vacancies and on grants to Cow Testing Associations as certain claims could not be paid within the financial year.

G.2.—Delivery and payment for one bull and nine pigs were delayed past the close of the year and further proposed purchases were prevented by the outbreaks of foot and mouth disease in England. The saving was modified by the purchase of two additional thoroughbred stallions and by extra nominations of Irish Draught mares due to an increase in the numbers of animals presented for inspection at mare shows.

G.3.—The excess was mainly due to the purchase of additional equipment and feeding stuffs for the white turkey unit at Athenry Agricultural Station which is being expanded. An increase in the number of applications for grants for chicken houses and chicken rearing equipment caused extra expenditure on this item. Grants to pedigree poultry breeders were not availed of to the extent anticipated.



- I.—Owing to the difficulty in obtaining supplies of seed under the Seed Distribution Scheme, deliveries were late and a greater number than usual of claims from contractors did not come in course of payment until after the close of year. Fewer bulls and rams were located than expected and there was a saving on salaries due to staff vacancies. Additional expenditure was incurred on the Gaeltacht Glasshouse Scheme as the proposed transfer from 1st April 1960 of the glasshouse units in Connemara and Co. Donegal to Co-operative Societies did not take place and the running expenses of these units had to be met.
- K.1.—Due to variations from year to year in the layout, etc., of the exhibits that make up the Department's educational exhibit, which this year included a new marketing stand, it is difficult to estimate closely the probable cost in any year and there was an excess of £1,680 on the exhibit this year. Savings on other items reduced the excess to £1,576.
- K.4.—Expenditure by two of the organisations concerned was less and by the third somewhat more than the estimates submitted by them and on which the provisions under the subhead were based.
- M.1.—Saving mainly due to the fact that certain staff vacancies were not filled, and that advertising and publicity was less extensive than expected.
- M.2.—The number of completed farm record and accounts books submitted in connection with the Farm Management Survey was less than expected and there were vacancies in the staff of reporters who furnish reports on agricultural conditions and crop yields.
- M.3.—The expenditure includes sums amounting to £89 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, etc. The sums in question proved irrecoverable and were written off (S.90/36/41, S.91/1/40 and S.90/5/54).
- M.9.—Subsequent to the preparation of the 1960–61 estimate, farmers were encouraged to discontinue treatment of adult animals with Strain 19 vaccine except under veterinary advice. This resulted in a decline in demand which could not be foreseen. Advertising was less extensive than anticipated.
- M.10.—The excess was mainly due to the payment of £303 in respect of compensation to 29 herd owners arising out of the interchange of Hereford and Jersey semen in a consignment supplied by one of this Department's artificial insemination stations (S. 90/19/51).
- M.12.—A number of grants for which provision was made did not mature for payment before the end of the year.
- M.13.—This was the first year of the scheme and the estimate of expenditure was necessarily tentative. In the event the scheme took longer to get under way than had been expected. A number of approved works had been completed by the end of the financial year but due to shortage of staff to carry out on-the-site inspections and to lack of familiarity on the part of curers as regards furnishing vouched expenditure the necessary documentation was not available to enable payment of the grants earned to be made before 31st March.
- N.1.—Due to the precautions taken to prevent the spread of foot and mouth disease from England to this country there was additional expenditure on salaries, travelling expenses, uniforms and overalls, miscellaneous expenses and compensation for animals slaughtered on account of the disease. No bulls were removed for slaughter on account of trichomoniasis and vibriosis during the year and provision for compensation under this head was not utilised.
- N.3.—Fee-paid veterinary surgeons had to be employed to carry out the 1960 inspections under the Horse Breeding Act, 1934, due to a shortage of Departmental staff. The payment of £114 charged to this subhead is in respect of the balance of fees and expenses of one of the veterinary surgeons in question.



- N.4.—There was a saving as a result of (1) a number of claims for fees and expenses of part-time and assistant inspectors engaged on the 1961 Spring inspections not being received in time for payment before the end of the year and (2) a decision during the year to reduce "combing" operations in some areas where it was shown from the most recent inspections that the "scrub" bull was not a problem. This saving was reduced by (1) an unusually high number of appeals against refusal of licences, giving rise to an excess on fees and expenses of Referees and (2) the cost of a specially convened meeting of the Livestock Consultative Council.
- O.1.—Savings were due to vacancies in the staff of Agricultural Officers and to a decrease in the quantity of eggs exported.
- O.2.—The saving was mainly on salaries due to staff vacancies.
- O.7.—There was a decrease in the number of allotments and the average cost per allotment was lower than expected. There were also savings on travelling and incidental expenses.
- 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-<br>ponding<br>Debit<br>Subhead | Estimated<br>£ | Realised<br>£ |
|--|--|----------------|---------------|
| 1. Receipts from seed testing fees, certification fees, sale of pure line seed, live stock, farm produce, etc. ... ..                      | E.1                                    | 58,685         | 53,000        |
| 2. Receipts from sale of vaccines, live stock, farm produce, etc.: Veterinary Research Laboratory and Farm at Abbotstown ...               | E.2                                    | 16,900         | 14,284        |
| 3. Receipts from sale of bacon pigs at Pig Progeny Testing Station ... ..  | E.5                                    | 6,750          | 8,730         |
| 4. Receipts from students' fees, sale of live stock and farm produce, rents, etc. ... ..   | F.1                                    |                |               |
| University College, Dublin, Faculty of General Agriculture and Experimental Farms ... ..   |  | 746            | 746           |
| Athenry Agricultural Station ... ..  |  | 17,100         | 17,506        |
| Ballyhaise Agricultural Station ... ..   |  | 17,300         | 24,073        |
| Clonakilty Agricultural Station ... ..   |  | 10,730         | 14,578        |
| Munster Institute ... ..   |  | 11,765         | 12,740        |
| 5. Receipts from students' and other fees :<br>Veterinary College ... ..   | F.3                                    | 2,500          | 1,416         |
| 6. Receipts from sale of dairy bulls at reduced prices, fees for leasing of such bulls and registration fees ... ..                        | G.1                                    | 9,100          | 9,039         |
| 7. Receipts from sale of colts, sale and leasing of bulls, etc. ... ..   | G.2                                    | 8,990          | 8,467         |
| 8. 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                              | 9,750          | 7,940         |
| 9. Repayment of advances by Comhlucht Siúire Eireann, Teoranta ... ..  |  | 5              | —             |



|   | Corres-<br>ponding<br>Debit<br>Subhead | Estimated  | Realised  |
|---|--|------------|-----------|
|   |  | £          | £         |
| 10. Receipts from sale of seeds, manure, live stock, etc. ... ..  | L.                                     | 11,680     | 11,894    |
| 11. Receipts from sale of fencing materials, including fencing loans ... ..   | L.                                     | 100        | 10        |
| 12. Refund of portion of the cost of certain schemes in North-West Cavan ... ..   | L.                                     | 330        | 298       |
| 13. Receipts in connection with scheme to encourage the commercial production of glasshouse crops in Gaeltacht areas ...  | L.                                     | 5,965      | 8,022     |
| 14. Receipts in respect of seed supplied to small-holders at reduced prices ... ..  | L.                                     | 48,750     | 46,000    |
| 15. Rent of lands and premises occupied by Comhlucht Groighe Náisiúnta na hÉireann, Teoranta ... ..   |  | 1,400      | 1,400     |
| 16. Receipts from sale of agricultural products at exhibitions and fairs and charges to exhibitors for space, etc., at Irish Exhibit Stands ... ..  | M.1                                    | 5          | —         |
| 17. 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 Dublin District Milk Board, etc. ... .. | A, M.1,<br>M.7, M.10<br>& O.4          | 18,750     | 16,313    |
| 18. Repayments of agricultural loans (excluding fencing loans) ... ..   |  | 25         | 24        |
| 19. 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                                    | 1,472      | 1,469     |
| 20. Recoupment from American Grant Counterpart Special Account in respect of grants to certain rural organisations, pasteurisation of separated milk and technical assistance   | K.4,<br>M.12 & Q.                      | 152,000    | 75,326    |
| 21. Receipts from sale of vaccines for treatment of cattle against contagious abortion, etc. ...  | M.9                                    | 3,100      | 1,312     |
| 22. Receipts from sales of semen, etc. ...  | M.10                                   | 7,000      | 11,118    |
| 23. Receipts from sale of cattle slaughtered under the Bovine Tuberculosis Eradication Scheme   | M.11                                   |            |           |
| Original ... ..   |  | £1,918,000 |           |
| Less Supplementary ... ..   |  | 88,000     |           |
|   |  | 1,830,000  | 1,869,526 |

|  | Corres-<br>ponding<br>Debit<br>Subhead | Estimated  | Realised   |
|--|--|------------|------------|
|  |  | £          | £          |
| 24. Horse Breeding Act, 1934: Receipts from licences, etc. ... ..  | N.3                                    | 540        | 593        |
| 25. Live Stock Breeding Act, 1925: Receipts from licences, etc. ... ..   | N.4                                    | 3,500      | 4,175      |
| 26. Agricultural Produce (Eggs) Acts: Receipts from fees, etc. ... ..  | O.1                                    | 6,410      | 5,855      |
| 27. Dairy Produce Acts and Dairy Produce (Price Stabilisation) Acts: Fees on production of butter and fees in respect of butter exported, etc. ... ..          | O.2                                    | 6,800      | 4,903      |
| 28. Receipts from fees for inspection of potatoes, etc.  | O.3                                    | 3,000      | 3,696      |
| 29. Agricultural Produce (Fresh Meat) Acts and Pigs and Bacon 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 ... ..   |  | 20,000     | 21,666     |
| (2) Pigs and Bacon Acts ... ..   |  | 26,500     | 27,363     |
| (b) Fees for inspecting canned and open-pack meats ... ..  |  | 10,550     | 5,481      |
| 30. Agricultural Produce (Cereals) Acts and Wheat Order, 1959, etc.: Receipts from grain dealers' licences ... ..  | O.5                                    | 1,100      | 1,101      |
| 31. Repayment of advances made under the Grain Storage (Loans) Act, 1951 ... ..  | O.6                                    | 51,000     | 48,241     |
| 32. Fees for licences under the Milk and Dairies Act   | O.9                                    | 290        | 296        |
| 33. Local Taxation (Customs and Excise Duties) Grant ... ..  |  | 40,650     | 40,650     |
| 34. Receipts from Church Temporalities Fund ...  |  | 10,000     | 10,000     |
| 35. Estate Duty Grant ... ..   |  | 4,000      | 4,000      |
| 36. Miscellaneous ... ..   |  | 2,000      | 3,424      |
| TOTAL  |  |            |            |
| Original ... ..  |  | £2,525,238 |            |
| Less Supplementary ... ..  |  | 88,000     |            |
|  |  | £2,437,238 | £2,396,675 |

1. Due to failures at the processing stage less seed wheat and barley were available for certification and sale than expected. The number of cattle sold from Backweston Farm was not as great as anticipated and receipts from sales of farm produce also declined.

2. Receipts from sales of vaccines and tuberculin were smaller than expected and the number of cattle available for sale was less than had been anticipated.



3. As more suitable litter groups than expected became available for progeny testing (see note on Subhead E.5) a greater number of finished pigs became available for sale.

4. The increased receipts were mainly from sales of poultry and eggs at the three Agricultural Stations and the Munster Institute, from sales of farm produce and dairy produce at Ballyhaise Agricultural Station, and from sales of live stock and farm produce at Clonakilty Agricultural Station.

5. Fewer litters of pigs were available for sale at Chantilly Farm due to a lack of suitable breeding sows. Owing to structural alterations, the number of animals that could be accommodated for treatment was smaller than expected and receipts from this source declined accordingly. There were no receipts in respect of students' fees.

7. Due to the foot and mouth disease position in England the full number of stock bulls and pigs could not be imported and receipts from leasing fees were less than expected. Two additional stallions were placed on lease during the year and leasing fees for rams were somewhat higher than allowed for.

8. Approximately 850 young turkeys, which would otherwise have been sold, were retained for breeding purposes at the white turkey unit at Athenry Agricultural Station. Receipts from provisional permits, licences, etc., were greater than anticipated.

11. There was very little demand for fencing materials.

13. The anticipated take-over by co-operative societies of the Donegal and Connemara glasshouse units did not take place and the additional receipts accrued from the recovery from the growers of the running expenses of the units.

14. The market price for seed potatoes at the time orders for seed were being placed by smallholders was lower than expected when the estimate was being prepared.

17. Four of the seconded officers resigned during the year and recoupment in respect of their salaries was less than anticipated.

20. Recoupment from American Grant Counterpart Special Account is in respect of expenditure under Subheads K.4, M.12 and Q, which fell short of expectations.

21. The demand for vaccine for the treatment of cattle against contagious abortion was less than anticipated.

22. The receipts include sums totalling approximately £4,400 due in respect of semen supplied in the previous year.

24. A closer estimate was not possible.

25. Applications for licences were more numerous than expected when the estimate was being prepared.

26. 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.

27. It was not possible to collect the full amount of production and export fees due by creamery societies within the financial year.

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

29. (a) (1) and (2) Trade conditions resulted in the number of animals presented for examination under the Fresh Meat and Pigs and Bacon Acts being greater than expected.

(b) Trade conditions were also responsible for a decline in exports of canned and open-pack meats.

31. Due to delay in completing the legal formalities a loan of £40,000 was not advanced. Repayment instalments on this loan were allowed for when the estimate was being framed.

36. Receipts from the salvage of animals slaughtered under the Diseases of Animals Acts (Subhead N.1) exceeded the estimate by approximately £1,400. The receipts include a sum of £4 awarded in the Children's Court against three youths as compensation for damage caused to property at the Botanic Gardens.



## EXTRA REMUNERATION (exceeding £50)

Four officers received allowances of £119, £100, £78 and £69, 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.

A Deputy Director of Veterinary Services, a Principal Officer and an Agricultural Inspector received allowances of £235, £105 and £79, respectively, from the Pigs and Bacon Commission for acting as chairman and ordinary members of the Commission during the year.

An Agricultural Inspector received a gratuity of £150 for the performance of special duties.

A Senior Inspector received £675 from the funds of An Foras Talúntais representing the difference between his salary as director of An Foras and his salary as Senior Inspector.

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 £132 and £51, 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 £138 from the funds of the Board.

A Higher Executive Officer received an allowance of £217 from the funds of Bord na gCon for acting as chief officer of the Board during the year.

The Public Relations Officer received £105 and an Assistant Keeper at the Botanic Gardens received £193 in fees from Radio Éireann.

An Assistant Principal Officer received £107 in fees from Vote 37.

Eight officers received sums varying from £93 to £163 in respect of Army Reserve pay.

Eighty-one officers of the Department's Veterinary staff received gratuities of £150 each in respect of additional work performed by them during the year ended 13th January 1961. Seven members and nine former members of the Veterinary staff received gratuities of £133, £97, £96, £96, £95, £94, £90, £90, £88, £82, £68, £57, £55, £53, and £53, in respect of varying periods during the year 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 Conamara areas received gratuities of £70 each for extra attendance given during the year ended 30th November 1959.

A former Farm Manager at Abbotstown Farm received a gratuity of £150 for extra duties performed by him during the period from October 1955 to July 1958.

Four Clerical Officers received allowances of £60 each for supervisory duties at local offices in connection with the Scheme for Eradication of Bovine Tuberculosis.

A Works Foreman (Land Project) received £130 from Vote 49 for special services.

One hundred and fifty-two employees received sums varying from £51 to £335 in respect of overtime, Sunday duty, etc.



## NOTES

This Account includes expenditure of approximately £1,870 in respect of the remuneration of officers temporarily on loan, without repayment, to other Departments.

Fencing posts, to the estimated value of £106, were supplied to this Department, without repayment, by the Department of Lands (Forestry Division) (S.90/2/56).

Assistance was rendered by the Department of Defence in pumping water at Trim, Co. Meath, and Johnstown Castle Agricultural College, Wexford, on various dates in August, September, and October, 1959 (S.4/77/43).

Stores surplus to the requirements of this Department were transferred to other Departments and Offices as follows:—

|  | £   |
|--|-----|
| Office of Public Works ... ..            | 200 |
| Department of Defence ... ..             | 259 |
| Department of Lands ... ..               | 66  |
| Special Employment Schemes Office ... .. | 45  |
| (S.90/9/57 and S.90/24/50)               |     |

Subhead M.7 of this Account includes—

- (1) A sum of £14 paid on foot of arrears of the employee's share of contributions for social welfare insurance in the case of a woman cleaner whose cards owing to a misunderstanding were not stamped in accordance with the provisions of the Social Welfare Acts (E.61/1/59).
- (2) An *ex-gratia* payment of £52 to the occupier of a holding in respect of reclamation work carried out by him which, through circumstances outside his control, could not be brought to final completion so as to effect the satisfactory drainage of the land (S.90/10/57).

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:—

£1,189 to 24 herd owners whose cattle died before they could be collected for slaughter.

£211 to 6 herd owners whose cows died before valuation.

£15 to a herd owner being the headage grant in respect of a cow which died before the relevant "red card" was issued (S.90/13/59 and S.90/11/60).

An overpayment of £4 to a Ship Inspector in respect of excess annual leave proved irrecoverable and was written off (E.103/2/46).

The collection of two instalments of £14 each outstanding in respect of a bull sod on special terms in the congested districts, was waived with the sanction of the Minister for Finance (S.91/3/30).

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

| Reference  | Amount |   |
|------------|--------|---|
|            | £      |   |
| S.90/54/36 | 3      | A special fee of £3 which should have accompanied a late application for a licence under the Horse Breeding Act, 1934.  |
| S.90/36/50 | 40     | Two sums of £20 each due in respect of boars sold.  |
| S.90/15/56 | 46     | Items of £20 and £9, and 12 sums varying from 1s. 0d. to £5 due to the Veterinary College and the Veterinary Research Laboratory for the keep of animals, supply of vaccines and other services rendered. |

Fines amounting to £485,738 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 1959-60 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 51 cases of registered dealers who had defaulted, and in 16 cases of former registered dealers whose premises were transferred. The sum involved, viz., £67 was written off (S.90/14/41).

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.*

20th June, 1961.

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, 1961  
(Capital Amounts Only)

|  | £               |
|--|-----------------|
| For the erection and equipment of corn mills ... ..  | 60              |
| Advances under the Grain Storage (Loans) Act, 1951 ... ..  | 491,206         |
| Sundry purchases of bulls under special scheme for congested districts<br>(maximum sum payable) ... .. (a) | 41,849          |
| Loans under scheme to encourage commercial production of glasshouse crops<br>in Gaeltacht areas ... ..     | 20,577          |
| Miscellaneous ... ..   | 25              |
|  | <u>£553,717</u> |

(a) Reducible, if certain conditions are complied with, to £13,246.

J. C. NAGLE,  
*Accounting Officer.*

20th June, 1961.





## 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, 1961

| RECEIPTS                   | PAYMENTS  |
|----------------------------|---|
| £                          | £   |
| Balance on 1st April, 1960 | 146   |
| ...                        | Travelling, etc., expenses in connection with market investigation and development ... .. |
| ...                        | ...   |
| ...                        | Contribution towards the cost of a turkey publicity campaign in Britain ... ..            |
| ...                        | ...   |
| ...                        | Balance on 31st March, 1961 ... ..  |
| <u>£236,598</u>            | <u>£236,598</u>   |

20th June, 1961.

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, 1961

| RECEIPTS                   |          | PAYMENTS  |          |
|----------------------------|----------|---|----------|
|                            | £        |   | £        |
| Balance on 1st April, 1960 | ...      |   |          |
| Levies                     | ...      | 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) | 828,356  |
|                            |          | Balance at 31st March, 1961   | 130,246  |
|                            | £958,602 |   | £958,602 |

20th June, 1961.

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, 1961

PUBLIC SERVICES, 1960-61

[Vote 46]—continued

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| Service   | Balance at<br>1st April,<br>1960 | Advances from<br>Department of<br>Finance | Total         | Payments      | Balance at<br>31st March,<br>1961 |
|---|----------------------------------|---|---------------|---------------|-----------------------------------|
| Provision of storage facilities for seed and ware potatoes ...                                  | £ 415                            | £ 1,500                                   | £ 1,915       | £ 1,062       | £ 853                             |
| Provision of facilities for the production of foundation stocks<br>of seed ...                  | 603                              | 21,000                                    | 21,603        | 21,355        | 348                               |
| Provision of facilities for drying and storage of onions (Co. Kerry)                            | 179                              | —   | 179           | —             | 179                               |
| Provision of artificial insemination facilities in North-Western<br>area ...                    | 533                              | 1,000                                     | 1,533         | 850           | 683                               |
| Buildings and equipment for Department's agricultural schools<br>and farms ...                  | 860                              | 7,000                                     | 7,860         | 7,768         | 92                                |
| Erection of Pig Progeny Testing Station ...   | 372                              | 450                                       | 822           | 618           | 204                               |
| Peatland Experimental Station, Glenamoy, Co. Mayo (provision<br>of buildings and equipment) ... | 535                              | —   | 535           | —             | 535                               |
| Orchard planting in the Dungarvan area ...  | 182                              | 4,000                                     | 4,182         | 3,912         | 270                               |
| <b>TOTAL ...£</b>   | <b>3,679</b>                     | <b>34,950</b>                             | <b>38,629</b> | <b>35,465</b> | <b>3,164</b>                      |

J. C. NAGLE,  
*Accounting Officer.*

20th June, 1961.

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, 1961, 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 sundry Grants-in-Aid.

| Service  | Grant   | Expenditure | Expenditure compared with Grant |                   |
|--|---------|-------------|---------------------------------|-------------------|
|  |         |             | Less than Granted               | More than Granted |
|  | £       | £           | £                               | £                 |
| ADMINISTRATION, ETC.   |         |             |                                 |                   |
| A.—Salaries, Wages and Allowances ... ..   | 373,335 | 370,748     | 2,587                           | —                 |
| B.—Travelling Expenses ... ..  | 28,000  | 19,139      | 8,861                           | —                 |
| C.—Incidental Expenses ... ..  | 1,865   | 1,186       | 679                             | —                 |
| D.—Telegrams, Telephones and Postage ... ..  | 5,700   | 6,428       | —                               | 728               |
| E.—Advertising and Publicity ... ..  | 5,300   | 5,902       | —                               | 602               |
| F.—Remission of Penalties ... ..   | 5       | —           | 5                               | —                 |
| MINERALS DEVELOPMENT   |         |             |                                 |                   |
| G.—Minerals Exploration and Compensation for Mineral Rights, etc., Acquired ... ..                   | 3,895   | 4,095       | —                               | 200               |
| INSTITUTE FOR INDUSTRIAL RESEARCH AND STANDARDS  |         |             |                                 |                   |
| H.1.—Expenses of Administration (Grant-in-Aid) ... ..  | 30,000  | 25,610      | 4,390                           | —                 |
| H.2.—Provision of Additional Laboratories and Equipment ... ..                                       | 73,000  | 23,999      | 49,001                          | —                 |
| H.3.—Land, Buildings and Equipment ... ..  | 3,000   | 1,113       | 1,887                           | —                 |
| H.4.—Special Investigations ... ..   | 5       | —           | 5                               | —                 |
| INTERNATIONAL ORGANISATIONS, ETC.  |         |             |                                 |                   |
| I.—Expenses in connection with International Organisations, Special Services, Enquiries, etc. ... .. | 14,030  | 14,065      | —                               | 35                |

| Service  | Grant   | Expenditure | Expenditure compared with Grant |                      |
|--|---------|-------------|---------------------------------|----------------------|
|  |         |             | Less than<br>Granted            | More than<br>Granted |
|  | £       | £           | £                               | £                    |
| TOURISM  |         |             |                                 |                      |
| J.1.—Grant under Section 7 of the Tourist Traffic Act, 1955 (Grant-in-Aid) ... | 485,000 | 485,000     | —                               | —                    |
| J.2.—Resort Development (Grant-in-Aid)... ..                                   | 85,000  | 31,969      | 53,031                          | —                    |
| J.3.—Additional Holiday Accommodation (Grant-in-Aid)                           | 60,000  | 60,000      | —                               | —                    |
| CÓRAS TRÁCHTÁLA  |         |             |                                 |                      |
| K.1.—Córas Tráchtála (Grant-in-Aid) ... ..                                     | 186,000 | 186,000     | —                               | —                    |
| K.2.—Promotion of Whiskey Exports (Grant-in-Aid) ...                           | 80,000  | 80,000      | —                               | —                    |
| INDUSTRIAL DEVELOPMENT AUTHORITY   |         |             |                                 |                      |
| L.—Remuneration and Expenses (Grant-in-Aid) ... ..                             | 43,000  | 43,000      | —                               | —                    |
| AN FORAS TIONSCAL  |         |             |                                 |                      |
| M.1.—Grant under Undeveloped Areas Act, 1952 (Grant-in-Aid) ... ..             | 500,000 | 272,000     | 228,000                         | —                    |
| M.2.—Grant under Industrial Grants Act, 1959 (Grant-in-Aid)... ..              | 475,000 | 295,000     | 180,000                         | —                    |
| N.—Export Guarantee Arrangements under the Insurance Act, 1953 ... ..          |         |             |                                 |                      |
|  | 16,134  | 16,134      | —                               | —                    |
| O.—Dundalk Engineering Works, Ltd.—Staff Redundancies                          |         |             |                                 |                      |
| <i>Original</i> ... ..   | £10     |             |                                 |                      |
| <i>Supplementary</i> 189,990   |         |             |                                 |                      |
|  | 190,000 | 149,425     | 40,575                          | —                    |
| P.—Technical Assistance ... ..   | 205,000 | 73,952      | 131,048                         | —                    |
| Q.—Grant to An Cheard Chomhairle (Grant-in-Aid)                                |         |             |                                 |                      |
|  | 1,500   | 1,500       | —                               | —                    |
| R.—Commissions, Committees and Special Inquiries ... ..                        | 250     | 141         | 109                             | —                    |



| Service                       | Grant      | Expenditure | Expenditure compared with Grant                       |                   |
|-------------------------------|------------|-------------|---|-------------------|
|                               |            |             | Less than Granted                                     | More than Granted |
|                               | £          | £           | £   | £                 |
| S.—Miscellaneous Services ... | 1,760      | 1,030       | 730   | —                 |
| IRISH STEEL HOLDINGS, LIMITED |            |             |   |                   |
| S.S.—Purchase of Shares       |            |             |   |                   |
| Original ... Nil              |            |             |   |                   |
| Supplementary £1,200,000      |            |             |   |                   |
| Less                          |            |             |   |                   |
| Supplementary 189,980         |            |             |   |                   |
|                               | 1,010,020  | 699,997     | 310,023   | —                 |
| GROSS TOTAL                   |            |             |   |                   |
| Original £2,678,789           |            |             |   |                   |
| Supplementary 1,200,000       |            |             |   |                   |
| Do. 10                        |            |             |   |                   |
|                               | £3,878,799 | 2,867,433   | 1,010,931   | 1,566             |
|                               |            |             | Surplus of Gross Estimate over Expenditure £1,009,366 |                   |
|                               | Estimated  | Realised    | Deficiency of Appropriations in Aid realised          |                   |
| Deduct—                       |            |             |   |                   |
| T.—Appropriations in Aid ...  | 205,789    | 138,549     | £67,240   |                   |
| NET TOTAL                     |            |             |   |                   |
| Original £2,471,000           |            |             |   |                   |
| Supplementary 1,200,000       |            |             |   |                   |
| Do. 10                        |            |             |   |                   |
|                               | £3,671,010 | 2,728,884   | Net Surplus to be surrendered £942,126                |                   |

## Extra Receipts payable to Exchequer

|  | £             |
|--|---------------|
| Payment from receiver of Sessions Marine, Ltd., arising from Trade Loan guarantee ...                                | 750           |
| Proceeds of sale of equipment at Avoca ...   | 145           |
| Recoupment from Industrial Development Authority of salary paid to member of Authority in financial year 1959-60 ... | 118           |
| Compensation for loss of services of an officer ...  | 82            |
|  | <u>£1,095</u> |

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

- B.—Saving was due mainly to unavoidable delays in the appointment of two special representatives of the Industrial Development Authority and accordingly travelling by the staff and special representatives was less than anticipated.
- C.—As there were no public hearings by the Fair Trade Commission during 1960-61 no expenditure was incurred on reporting, etc., for which £600 was provided.
- D.—Cost of telephone, etc., services for the Industrial Development Authority was greater than anticipated.
- E.—A claim for £660 in respect of expenditure incurred in 1959-60 in connection with the "Buy Irish Now" campaign was not received until 1960-61.

- H.1.—Owing to delays in the completion of the new laboratory buildings expenditure by the Institute on staffing, etc., was less than anticipated.
- H.2.—Progress on the construction of the new laboratories was considerably slower than anticipated and the buildings were not completed until near the end of the year. Accordingly the bulk of the cost did not mature for payment in 1960-61.
- H.3.—Arrangements for the erection of a caretaker's lodge, for which provision was made, were not completed until near the end of the year and payment will not arise until 1961-62.
- J.2.—Proposals for the development of major tourist resorts did not progress as rapidly as anticipated.
- M.1 and M.2.—These provisions are conjectural. Progress on approved schemes was slower than anticipated and the number reaching the stage where grants became payable was less than anticipated.
- O.—A contract secured in the latter part of the year caused a reduction in the number of redundancies.
- P.—Work on the coalfields exploration schemes did not commence as early nor proceed as rapidly as expected (saving £45,000), while the number of other mineral projects for which grants were payable in the year was considerably less than anticipated (saving £51,000). A number of industrial consultancy schemes were not completed within the year and others were deferred or cancelled (saving £35,000).
- R.—Expenditure was in respect of travelling and incidental expenses for (a) Committee on Industrial, Provident and Friendly Societies (£88) and (b) Nitrogenous Fertiliser Factory Committee (£53).
- Additional expenditure of £1,900 was incurred on this service in respect of the remuneration of the Department's staff engaged on the work of these committees and was borne on Subhead A ((a) £500 and (b) £1,400).
- The Committee on Industrial, Provident and Friendly Societies was appointed in 1957-58 and the Nitrogenous Fertiliser Factory Committee was appointed in 1960-61. The total expenditure to 31st March, 1961, was £1,848 and £1,453, respectively.
- S.—(1) Expenditure on the re-decoration of the Trade Pavilion at Frankfurt, for which £600 was provided, did not mature for payment within the financial year.
- (2) Claims in respect of apprenticeship fees of £150 payable to Vocational Education Committees were not received before the close of the financial year.
- S.S.—The unexpended balance was not required as the financing of the Company was transferred to the Central Fund from 15th November 1960 under the Irish Steel Holdings Limited Act, 1960.

## APPROPRIATIONS IN AID

|   | Estimated | Realised |
|---|-----------|----------|
|   | £         | £        |
| 1. Contributions and fees payable under the Weights and Measures Acts, 1878 to 1936 ... ..  | 4,444     | 3,710    |
| 2. Repayment on account of salaries of officers on loan to outside bodies ... ..  | 2,215     | 4,457    |
| 3. Fees under the Tourist Traffic Act, 1952 ... ..  | 700       | 327      |
| 4. Recoupment from American Grant Counterpart Special Account in respect of Technical Assistance, etc. (Sub-heads H, 2 £73,000 and P, £67,000) ... .. | 140,000   | 56,390   |



|   | Estimated       | Realised        |
|---|-----------------|-----------------|
|   | £               | £               |
| 5. Fees under the Minerals Development Act, 1940 ...  | 15,000          | 20,427          |
| 6. Export Guarantee premiums and fees under the Insurance Act, 1953 ... ..                      | 800             | 6,692           |
| 7. Receipts under the Industrial and Commercial Property (Protection) Acts, 1927 to 1958 ... .. | 42,000          | 45,171          |
| 8. Miscellaneous ... ..   | 630             | 1,375           |
|   | <u>£205,789</u> | <u>£138,549</u> |

1. Costs of administration, which are recoverable, were less than anticipated.

2. One officer was seconded for a longer period than anticipated.

4. Recoupment of expenditure under Subheads H. 2 (£23,999) and P (£32,391).

5. Rent and royalties which accrued over an earlier period were collected in 1960. There was also a substantial increase in the production of gypsum.

6. The amount of guarantees to be given cannot be foreseen.

8. The main items were receipts under the Friendly Societies Acts (£168), Cement Act (£132), subletting of Frankfurt Pavilion (£375), sales of transcripts of evidence by Fair Trade Commission (£448), Trade Loans (Guarantee) Acts (£150), refund of air fares (£37).

#### EXTRA REMUNERATION (exceeding £50)

A Deputy Secretary received £350 as chairman of Ceimici, Teoranta.

An Assistant Secretary received £250 as a director of Shannon Free Airport Development Co., Ltd.

Another Assistant Secretary received £250 as a member of the Industrial Development Authority.

A Principal received £195 as a part-time member of An Foras Tionscal.

One Shorthand Typist and nine Clerk-Typists received sums varying from £51 to £116 in respect of overtime.

#### NOTES

This Account includes expenditure of approximately £262 in respect of remuneration of staff on loan, without repayment, to other Departments.

The Account of another Department includes expenditure of approximately £361 in respect of remuneration of staff on loan, without repayment, to this Department.

In addition to the expenditure shown in this Account, further expenditure was incurred from advances made to this 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, 1961.

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, 1961

| SERVICE  | Balance at<br>1st April,<br>1960 | Receipts | Total | Payments | Balance at<br>31st March,<br>1961 |
|--|----------------------------------|----------|-------|----------|-----------------------------------|
|  | £                                | £        | £     | £        | £                                 |
| Improvement works to Ball-<br>hill Youth Hostel, Co.<br>Donegal, for An Óige ...                                 | 70                               | —        | 70    | 70       | —                                 |
| Furnishing and decoration<br>of premises at 78, More-<br>hampton Road, Dublin,<br>for An Óige ...                | —                                | 434      | 434   | 434      | —                                 |
| Renovation, repair, decora-<br>tion and furnishing of<br>Aghadoe House, Killarney,<br>Co. Kerry, for An Óige ... | —                                | 311      | 311   | 311      | —                                 |
| TOTAL ...£   | 70                               | 745      | 815   | 815      | —                                 |

J. C. B. MACCARTHY,  
*Accounting Officer.*

5th July, 1961.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*



## TRANSPORT AND POWER

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1961, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Transport and Power, including certain Services administered by that Office, and for payment of a Grant-in-Aid.

| Service  | Grant     | Expenditure | Expenditure compared with Grant |                   |
|--|-----------|-------------|---------------------------------|-------------------|
|  |           |             | Less than Granted               | More than Granted |
|  | £         | £           | £                               | £                 |
| <b>ADMINISTRATION, Etc.</b>  |           |             |                                 |                   |
| A.—Salaries, Wages and Allowances ...  | 792,300   | 752,898     | 39,402                          | —                 |
| B.—Travelling Expenses ...   | 12,780    | 17,922      | —                               | 5,142             |
| C.—Incidental Expenses ...   | 6,420     | 6,442       | —                               | 22                |
| D.—Telegrams, Telephones, Teleprinters and Postage ...   | 77,750    | 63,114      | 14,636                          | —                 |
| E.—Equipment, Stores and Maintenance ...   | 26,800    | 22,574      | 4,226                           | —                 |
| <b>CÓRAS IOMPAIR ÉIREANN</b>   |           |             |                                 |                   |
| F.1.—Grant to Córas Iompair Éireann ...  | 1,175,000 | 1,175,000   | —                               | —                 |
| F.2.—Redundancy Compensation   | 175,000   | 245,533     | —                               | 70,533            |
| <b>HARBOURS</b>  |           |             |                                 |                   |
| G.—Grants for Harbours ...   | 120,648   | 100,141     | 20,507                          | —                 |
| <b>AIRPORTS</b>  |           |             |                                 |                   |
| H.1.—Acquisition of Land, Buildings, etc. ...  | 30,000    | 24,189      | 5,811                           | —                 |
| H.2.—Constructional Works including Furnishing of Buildings—Shannon Airport ...                    | 512,000   | 438,529     | 73,471                          | —                 |
| H.3.—Constructional Works including Furnishing of Buildings—Dublin Airport                         | 370,000   | 242,680     | 127,320                         | —                 |
| H.4.—Constructional Works including Furnishing of Buildings—Cork Airport ...                       | 450,000   | 342,237     | 107,763                         | —                 |
| I.1.—Maintenance Works including Supplies, Renewal of Furniture and Fittings—Shannon Airport, etc. | 55,950    | 50,688      | 5,262                           | —                 |

| Service   | Grant      | Expenditure | Expenditure compared with Grant                     |                   |
|---|------------|-------------|---|-------------------|
|   |            |             | Less than Granted                                   | More than Granted |
|   | £          | £           | £   | £                 |
| I.2.—Fuel, Water, Light and Cleaning—Shannon Airport, etc. ...                              | 41,000     | 29,200      | 11,800  | —                 |
| I.3.—Transport of Staff ...   | 26,500     | 27,388      | —   | 888               |
| I.4.—Shannon Free Airport Development Company Limited (Grant-in-Aid) ...                    | 200,000    | 177,500     | 22,500  | —                 |
| MARINE SERVICES   |            |             |   |                   |
| J.1.—Wreck and Salvage, Relief of Distressed Seamen, etc.                                   | 255        | 246         | 9   | —                 |
| J.2.—Protective Equipment for Irish Ships ...   | 1,100      | 2,003       | —   | 903               |
| COMPENSATION AND OTHER PAYMENTS ARISING FROM THE EMERGENCY, 1939-1946 (No. 19 of 1946)      |            |             |   |                   |
| K.—Pensions and Allowances to Seamen or their Dependants and Medical Expenses of Seamen ... | 11,700     | 10,835      | 865   | —                 |
| INTERNATIONAL ORGANISATIONS, ETC.   |            |             |   |                   |
| L.—Expenses in connection with International Organisations                                  | 41,743     | 34,115      | 7,628   | —                 |
| TECHNICAL ASSISTANCE  |            |             |   |                   |
| M.—Technical Assistance ...   | 38,000     | 10,732      | 27,268  | —                 |
| BORD NA MÓNA  |            |             |   |                   |
| N.—Grants for Housing ...   | 10         | —           | 10  | —                 |
| O.—Rural Electrification ...  | 143,900    | 143,900     | —   | —                 |
| P.—Commissions, Committees and Special Inquiries ...  | 10         | —           | 10  | —                 |
| GROSS TOTAL ...   | £4,308,866 | 3,917,866   | 468,488   | 77,488            |
|   | Estimated  | Realised    | Surplus of Gross Estimate over Expenditure £391,000 |                   |
| Deduct—   |            |             | Surplus of Appropriations in Aid realised £123,973  |                   |
| Q.—Appropriations in Aid ...  | 662,196    | 786,169     | Total Surplus to be surrendered £514,973            |                   |
| NET TOTAL ...   | £3,646,670 | 3,131,697   |   |                   |
| Extra Receipts payable to Exchequer   |            |             | £   |                   |
| Sale of obsolete equipment ...  | ...        | ...         | ...   | 2,785             |
| Miscellaneous ...   | ...        | ...         | ...   | 436               |
|   |            |             |   | <u>£3,221</u>     |



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

- A.—The saving was due mainly to unfilled vacancies in the professional and technical grades.
- B.—Travelling by professional staff in connection with constructional works in progress at Shannon and Cork airports and transfers of staff in the Control and Meteorological services were greater than had been expected.
- D.—The saving was due mainly to the deferment of the establishment of a telephone link between Shannon and Gander (£9,000) and the surrender of a teleprinter line in the Meteorological Service (£2,200). Expenditure on telegrams and calls was also less than anticipated.
- E.—Expenditure on the purchase of additional equipment for the Meteorological Service was less than anticipated.
- F.2.—The excess is due mainly to a greater degree of re-organisation within Córas Iompair Éireann than was envisaged when the estimate was prepared.
- G.—Arrangements were not completed in respect of a number of schemes for which about £26,000 was provided. There was a further saving of £30,000 on another scheme where work proceeded more slowly than had been anticipated. These savings were offset to the extent of about £36,000 on other schemes which developed more rapidly than had been anticipated when the estimate was prepared.
- H.1.—A number of compensation claims for land acquired at Dublin Airport did not mature for payment in 1960–61 owing to legal difficulties in clearing titles.
- H.2.—The provision included £42,000 for additional office, storage and other accommodation which could not be undertaken in 1960–61. There was a saving of £61,000 on a freight terminal, communications service building and a new boiler installation on which progress was slower than anticipated. There were further savings of £20,000 on various minor works. The total savings of £123,000 were offset by excesses amounting to £48,000 on the provisions for major alterations to the Terminal Buildings and the erection of a hangar.
- H.3.—The provision included £44,000 for additional accommodation, electricity and water services, reconstruction of portions of apron, etc., which could not be undertaken in 1960–61.
- Savings amounted to £108,000 on the extension of the apron, improved lighting, provision of additional office and other accommodation, alterations and extensions to public and passenger buildings, etc. These works did not progress as rapidly as had been expected.
- The total savings of £152,000 were offset by an excess of £25,000 on the extension of Runway 17/35 and the diversion of Collinstown Lane.
- H.4.—Progress on the construction of the runway and other constructional works was greatly retarded by bad weather.
- I.1.—Maintenance work on embankments, runways, etc., was less than anticipated. This service is conjectural.
- I.2.—The payment of a number of electricity claims covering about six months was deferred pending the outcome of discussions with the E.S.B. regarding the rates of charges for electricity at the airport.
- I.4.—The amounts paid in grants towards the establishment of industrial and trading enterprises was less than had been anticipated.
- J.2.—Certain accounts for which provision was made in 1959–60 did not mature for payment until 1960–61.
- L.—A number of international conferences for which £6,000 had been provided did not take place, and the contribution towards the working expenses of the International Civil Aviation Organisation was less than anticipated.
- M.—The provision included £35,000 for a grant towards the cost of a major research and development scheme of which only £9,784 came in course of payment in 1960–61.



## APPROPRIATIONS IN AID

|  | Estimated | Realised |
|--|-----------|----------|
|  | £         | £        |
| 1. Contributions and fees payable under the Gas Regulation Acts, 1920 to 1957 ... ..   | 900       | 874      |
| 2. Fees under the Road Transport Acts, 1932 to 1958 (excluding sums paid for the issue of vehicle plates by the Garda Síochána) ... .. | 2,546     | 2,561    |
| 3. Fees under the Air Navigation and Transport Acts, 1936 to 1959 ... ..   | 2,430     | 2,489    |
| 4. Recoupment from American Grant Counterpart Special Account in respect of Technical Assistance, etc. (Subhead M) ... ..              | 35,000    | 9,784    |
| 5. Fees for survey and inspection of ships ... ..  | 1,300     | 1,632    |
| 6. Fees for examinations of Masters, Mates, Engineers, etc. ...  | 130       | 138      |
| 7. Payments by the Commissioners of Irish Lights in respect of the cost of lighthouse telephones (Subhead D) ...                       | 210       | 276      |
| 8. Mercantile Marine Office fees ... ..  | 1,000     | 1,320    |
| 9. Foreshore rents and licence fees ... ..   | 550       | 615      |
| 10. Sales of wreck and commission on wreck ... ..  | 100       | 56       |

## SHANNON AIRPORT

|  |         |         |
|--|---------|---------|
| 11. Landing fees, etc. ... ..  | 340,000 | 479,842 |
| 12. Lettings of offices, stores, sites, surplus lands (including sale of crops), etc. ... ..             | 53,200  | 55,158  |
| 13. Passenger hostels ... ..   | 13,000  | 7,567   |
| 14. Staff hostels ... ..   | 700     | 637     |
| 15. Concession fees ... ..   | 11,950  | 13,233  |
| 16. Admission charges to airport ... ..  | 3,300   | 2,218   |
| 17. Staff payments in respect of transport (Subhead I.3) ...   | 6,700   | 7,706   |
| 18. Catering and Sales Service ... ..  | 65,000  | 70,020  |
| 19. Class B communications traffic ... ..  | 2,500   | 2,378   |
| 20. En-route communications between transatlantic aircraft and Shannon Aeronautical Radio Station ... .. | 70,000  | 71,895  |

## DUBLIN AIRPORT

|   | Estimated     | Realised      |
|---|---------------|---------------|
|   | £             | £             |
| 21. Surplus on Dublin Airport Management Account ...          | 82,000        | 82,318        |
| <i>Deduct—</i>  |               |               |
| Deficit on Aer Rianta Teoranta General Administration Account | 35,000        | 35,856        |
|   | <u>47,000</u> | <u>46,462</u> |



| CORK AIRPORT |   |     | Estimated       | Realised        |
|--------------|---|-----|-----------------|-----------------|
|              |   |     | £               | £               |
| 22.          | Sale of crops and lettings of surplus lands               | ... | 100             | 11              |
| 23.          | Miscellaneous receipts (including Meteorological Service) | ... | 4,580           | 9,397           |
|              |   |     | <u>£662,196</u> | <u>£786,169</u> |

4. Recoupment of expenditure under Subhead M.
11. Jet landings were more frequent than anticipated and there were extensive jet training operations, the extent of which could not have been foreseen.
13. The estimate was based mainly on the receipts in 1959-60 but the demand for accommodation in 1960-61 was not maintained at the 1959-60 level.
16. During the year the system of admission charges to the Airport was replaced by a car park concession. The receipts are accounted for, in part, under Q.12 (site rent) and Q.15 (concession fees).
18. The actual sum due for appropriation was £93,870 but only £70,020 was received in the year.
23. These receipts are mainly in respect of services rendered on a repayment basis to airlines and other companies at Shannon Airport. They cannot be forecast accurately.

#### EXTRA REMUNERATION (exceeding £50)

An Assistant Secretary received £250 as a director of Irish Steel Holdings, Ltd.

A Principal received £250 as a director of Shannon Free Airport Development Co., Ltd.

The Chief Airports Engineer received £150 as a member of the Standards Committee, Institute for Industrial Research and Standards.

Two hundred and sixty-eight employees, mainly in the Meteorological, Aviation Radio and Air Traffic Control services, received sums varying from £51 to £263 in respect of extra attendance and special duties.

#### NOTES

1. This Account includes expenditure of £361 in respect of staff on loan to other Departments.
2. The Accounts of other Departments include expenditure of £806 in respect of staff on loan to this Department.
3. A constructive loss of £10 was incurred on a contract at Dublin Airport in respect of the abortive attendance of the contractor and his workmen with plant and equipment owing to a last minute difficulty in getting access to certain lands not in the Minister's ownership (Subhead H.3—S.9/4/55).
4. A sum of £32 was paid to Department of Social Welfare in respect of Social Welfare contributions which through a misunderstanding as to the insurability of certain casual workers had not been deducted from their wages (Subhead A). There was no culpable negligence in the matter on the part of any of the officers of the Department (S.98/2/60).
5. This Account includes an *ex-gratia* payment of £9 in respect of the cost of repair of damage to the pavement in front of a cottage caused by one of the Department's vehicles. There was no culpable negligence on the part of any of the officers of the Department (S.98/3/60).

6. Subhead L.3 includes expenditure on subsidised transport of immigration officials (£214), Customs and Excise staff (£663), Post Office staff (£1,461) and Department of Agriculture staff (£146) (S.99/63/42).
7. Used packing cases valued at £33 were transferred without repayment from Valentia Observatory to the Department of Posts and Telegraphs. The cost of the transport of the cases was £18 (Subhead C) (S.99/19/50).
8. In connection with the loan to this Department by the Department of Defence of a tank transporter with towing tractor for the purpose of tests of the runways at Shannon and Dublin airports the services of Army drivers were made available without repayment of their pay and allowances (S.4/77/43).
9. Assistance was rendered by military personnel arising out of the crash of the Alitalia aircraft near Shannon Airport in February, 1960 (S.4/66/46).

T. J. BEERE,  
*Accounting Officer.*

DEPARTMENT OF TRANSPORT AND POWER,  
14th June, 1961.

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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 TRANSPORT AND POWER IN THE YEAR ENDED 31ST MARCH, 1961

| SERVICE   | Balance at<br>1st April,<br>1960 | Receipts | Total  | Payments | Balance at<br>31st March,<br>1961 |
|---|----------------------------------|----------|--------|----------|-----------------------------------|
|   | £                                | £        | £      | £        | £                                 |
| Improvement works at<br>Dublin Harbour ...  | —                                | 23,170   | 23,170 | 23,170   | —                                 |
| Improvement works at<br>Cork Harbour ...  | —                                | 11,258   | 11,258 | 11,258   | —                                 |
| Improvement works at<br>Limerick Harbour ...  | —                                | 3,904    | 3,904  | 3,637    | 267                               |
| Grant to Department of<br>Local Government towards<br>cost of repairs to roads to<br>turf-burning generating<br>stations ...      | —                                | 33,297   | 33,297 | 33,297   | —                                 |
| Grant to Special Employ-<br>ment Schemes Office<br>towards cost of repairs<br>to roads to turf-burning<br>generating stations ... | —                                | 15,000   | 15,000 | 15,000   | —                                 |
| TOTAL £   | —                                | 86,629   | 86,629 | 86,362   | 267                               |

T. J. BEERE,  
*Accounting Officer.*

14th June, 1961.

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, 1961, 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 ; No. 10 of 1960 ; etc.), and of certain other Services administered by that Office, including the Television Advisory Committee, and for payment of Grants-in-Aid.

| Service   | Grant     | Expenditure | Expenditure compared with Grant |                   |
|---|-----------|-------------|---------------------------------|-------------------|
|   |           |             | Less than Granted               | More than Granted |
|   | £         | £           | £                               | £                 |
| <b>SALARIES, WAGES AND ALLOWANCES</b>   |           |             |                                 |                   |
| A.1.—Headquarters Offices ...   | 634,000   | 622,610     | 11,390                          | —                 |
| A.2.—Metropolitan Offices ...   | 1,555,000 | 1,566,868   | —                               | 11,868            |
| A.3.—Provincial Offices ...   | 3,565,800 | 3,568,175   | —                               | 2,375             |
| A.4.—Stores Branch ...  | 218,400   | 230,328     | —                               | 11,928            |
| B.—Travelling Expenses ...  | 30,500    | 32,501      | —                               | 2,001             |
| BB.—International and other Conferences and Conventions                           | 10,000    | 9,045       | 955                             | —                 |
| C.—Rent, Office Fittings, etc. ...  | 87,300    | 90,648      | —                               | 3,348             |
| D.—Purchase of Sites, etc. (Postal and Telegraph Services only)                   | 4,800     | 379         | 4,421                           | —                 |
| <b>CONVEYANCE OF MAILS</b>  |           |             |                                 |                   |
| E.1.—Conveyance of Mails by Rail  | 523,000   | 547,505     | —                               | 24,505            |
| E.2.—Conveyance of Mails by Road ...  | 101,500   | 100,135     | 1,365                           | —                 |
| E.3.—Packet Services at Home ...  | 2,800     | 2,450       | 350                             | —                 |
| E.4.—Packet Services—British and Foreign ...                                      | 31,200    | 24,799      | 6,401                           | —                 |
| E.5.—Conveyance of Mails by Air   | 321,000   | 277,809     | 43,191                          | —                 |
| F.—Payment to other Administrations in respect of Services rendered by Agency ... | 5,100     | 5,695       | —                               | 595               |



| Service   | Grant     | Expenditure | Expenditure compared with Grant |                      |
|---|-----------|-------------|---------------------------------|----------------------|
|   |           |             | Less than<br>Granted            | More than<br>Granted |
|   | £         | £           | £                               | £                    |
| STORES OTHER THAN<br>ENGINEERING MATERIALS  |           |             |                                 |                      |
| G.1.—Stores ... ..  | 194,800   | 187,322     | 7,478                           | —                    |
| G.2.—Uniform Clothing ...   | 60,000    | 58,685      | 1,315                           | —                    |
| G.3.—Manufacture of Stamps, etc.  | 22,000    | 20,682      | 1,318                           | —                    |
| INCIDENTAL EXPENSES,<br>LAW CHARGES, Etc.   |           |             |                                 |                      |
| H.1.—Law Charges ... ..   | 600       | 800         | —                               | 200                  |
| H.2.—Losses by Default, Accident,<br>etc. ... ..  | 18,200    | 27,879      | —                               | 9,679                |
| H.3.—Incidental Expenses ...  | 24,200    | 21,425      | 2,775                           | —                    |
| ENGINEERING<br>ESTABLISHMENT  |           |             |                                 |                      |
| I.1.—Salaries, Wages and Allow-<br>ances ... ..   | 799,900   | 775,551     | 24,349                          | —                    |
| I.2.—Travelling Expenses ...  | 53,000    | 55,308      | —                               | 2,308                |
| K.—Engineering Materials ...  | 263,300   | 295,785     | —                               | 32,485               |
| ENGINEERING WORK, Etc.  |           |             |                                 |                      |
| L.1.—Cross-Channel Cable Main-<br>tenance ... ..  | 10,000    | 10,056      | —                               | 56                   |
| L.2.—Contract Work ... ..   | 75,000    | 32,509      | 42,491                          | —                    |
| L.3.—Rent, Rates on Wires, Light,<br>etc. ... ..  | 75,400    | 77,970      | —                               | 2,570                |
| L.4.—Incidental Expenses ...  | 6,600     | 6,991       | —                               | 391                  |
| M.—Telephone Capital Repay-<br>ments ... ..   | 1,401,192 | 1,401,192   | —                               | —                    |
| SUPERANNUATION AND<br>OTHER NON-EFFECTIVE<br>CHARGES  |           |             |                                 |                      |
| N.1.—Superannuation Allowances,<br>Pensions, certain Children's<br>Allowances and other non-<br>effective Charges, exclusive<br>of Allowances granted under<br>the Treaty of 6th December,<br>1921 ... .. | 477,100   | 467,004     | 10,096                          | —                    |

| 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 ... ..              | 16,500       | 17,299      | —   | 799               |
| N.3.—Agency Payments in respect of Compensation Allowances  | 20,500       | 19,787      | 713   | —                 |
| <b>CIVIL AVIATION AND METEOROLOGICAL WIRELESS SERVICES</b>  |              |             |   |                   |
| O.1.—Salaries, Wages and Allowances ... ..  | 23,900       | 19,398      | 4,502   | —                 |
| O.2.—Provision and Installation of Equipment and Operating and Maintenance Charges, Rent, etc. ... .. | 147,000      | 31,784      | 115,216   | —                 |
| O.3.—Travelling and Miscellaneous Expenses ... ..   | 1,000        | 834         | 166   | —                 |
| <b>BROADCASTING</b>   |              |             |   |                   |
| P.1.—Grant equivalent to Net Receipts from Broadcasting Licence Fees (Grant-in-Aid)                   |              |             |   |                   |
| <i>Original</i> ... Nil   |              |             |   |                   |
| <i>Supplementary</i> £270,000   | 270,000      | 270,000     | —   | —                 |
| P.2.—Additional Grant under Section 22(1)(b) of the Broadcasting Authority Act, 1960 (Grant-in-Aid)   |              |             |   |                   |
| <i>Original</i> ... Nil   |              |             |   |                   |
| <i>Supplementary</i> £145,000   | 145,000      | 145,000     | —   | —                 |
| P.3.—Salaries, Wages and Allowances   |              |             |   |                   |
| <i>Original</i> ... Nil   |              |             |   |                   |
| <i>Supplementary</i> £210,000   | 210,000      | 215,276     | —   | 5,276             |
| P.4.—Advisory Committees  |              |             |   |                   |
| <i>Original</i> ... Nil   |              |             |   |                   |
| <i>Supplementary</i> £1,000   | 1,000        | 388         | 612   | —                 |
| <b>GROSS TOTAL</b>  |              |             |   |                   |
| <i>Original</i> £10,780,592   |              |             |   |                   |
| <i>Supplementary</i> 626,000  | £ 11,406,592 | 11,237,872  | 279,104   | 110,384           |
|   | Estimated    | Realised    | Surplus of Gross Estimate over Expenditure £168,720 |                   |
|   |              |             | Surplus of Appropriations in Aid realised           |                   |
| <b>Deduct—</b>  |              |             |   |                   |
| T.—Appropriations in Aid  |              |             |   |                   |
| <i>Original</i> £666,592  |              |             |   |                   |
| <i>Supplementary</i> 147,000  | 813,592      | 875,731     | £62,139   |                   |
| <b>NET TOTAL</b>  |              |             |   |                   |
| <i>Original</i> £10,114,000   |              |             |   |                   |
| <i>Supplementary</i> 479,000  | £ 10,593,000 | 10,362,141  | Total Surplus to be surrendered £230,859            |                   |

In addition to the amount accounted for in this vote a further sum of £8,000 in respect of increased superannuation allowances, etc. (Subhead N.1.) was provided from **Vote 60—Increases in Pensions.**



## Extra Receipts payable to Exchequer

|                                  | £      |
|----------------------------------|--------|
| Broadcasting Licence Fees ... .. | 37,091 |

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

A.1, A.2, A.3, A.4.—Casual variations.

B.—More travelling than foreseen.

BB.—Incidence of payment of subscriptions to international bodies.

C.—Casual variation.

D.—Sites provided for not acquired.

E.1.—Mainly due to increased payments for parcel mails.

E.2, E.3.—Casual variations.

E.4, E.5.—Incidence of settlement of accounts.

F.—Increase in commission rates.

G.1, G.2, G.3.—Casual variations.

H.1.—Close estimation not practicable.

H.2.—Mainly due to presentation of "World Refugee Year" stamps to United Nations.

H.3.—Incidence of settlement of accounts.

I.1, I.2.—Casual variations.

K.—Due to purchases to meet increased engineering requirements.

L.1.—Casual variation.

L.2.—Mainly due to deferment of renewal works at coast radio stations.

L.3, L.4, N.1, N.2, N.3.—Casual variations.

O.1, O.2, O.3.—Works provided for not undertaken.

P.3.—Casual variation.

P.4.—No expenditure after 31st May 1960.

## APPROPRIATIONS IN AID

|  | Estimated | Realised |
|--|-----------|----------|
|  | £         | £        |
| 1. Void money orders ... ..                      | 4,600     | 4,600    |
| 2. Void postal orders ... ..                     | 4,600     | 4,600    |
| 3. Works for railway companies and others ... .. | 6,000     | 18,650   |
| 4. Sale of engineering stores ... ..             | 40,000    | 45,143   |
| 5. Receipts from Savings Bank funds ... ..       | 238,800   | 280,950  |
| 6. Rent of Post Office premises sublet ... ..    | 8,400     | 6,912    |

|   | Estimated | Realised |
|---|-----------|----------|
|   | £         | £        |
| 7. Receipts from Social Insurance Fund ... ..   | 152,000   | 164,389  |
| 8. Receipts for agency services performed on behalf of other Governments ... ..   | 30,900    | 32,024   |
| 9. Receipts from British Government for excess parcels traffic ...  | 44,000    | 37,906   |
| 10. Sale of non-engineering stores ... ..   | 10,200    | 10,763   |
| 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) ... .. | 20,500    | 20,153   |
| 12. Recovery of salaries of officers on loan to outside bodies ...  | 3,400     | 3,615    |
| 13. Expenses recovered from broadcasting licence fees   |           |          |
| <i>Original</i> ... ..  | £75,000   |          |
| <i>Less Supplementary</i> ... ..  | 75,000    |          |
| 14. Miscellaneous receipts ... ..   | 28,192    | 34,907   |
| 15. Sums recoverable in respect of salaries, etc., of staff on loan to Radio Eireann  |           |          |
| <i>Original</i> ... ..  | Nil       |          |
| <i>Supplementary</i> ... ..   | £222,000  |          |
|   | 222,000   | 211,119  |
| <b>TOTAL</b>  |           |          |
| <i>Original</i> ... ..  | £666,592  |          |
| <i>Supplementary</i> ... ..   | 147,000   |          |
|   | £813,592  | £875,731 |

3. Mainly due to unforeseen settlement of one large repayment account.

5. Higher staff costs arising from pay increases and from preparatory work for re-organisation of Savings Bank accounting system.

9. Incidence of settlement of accounts.

14. These cannot be accurately estimated. They include the following :—

|  | £     |
|--|-------|
| (a) Compensation for loss of services of officers injured in accidents | 1,320 |
| (b) Commission on repurchase of stamps ... ..                          | 5,495 |
| (c) Services rendered in respect of issue of Prize Bonds ... ..        | 2,431 |
| (d) Special leave at cost of substitution ; overpayment of wages, etc. | 5,500 |
| (e) Wireless examination fees and transmitting permits ... ..          | 7,523 |
| (f) Carriage of newspapers by departmental vans ... ..                 | 3,465 |



## H.2.—LOSSES BY DEFAULT, ACCIDENT, ETC.—CLASSIFIED SCHEDULE

## Deficiencies in Accounts :—

|   | £     |
|---|-------|
| Due to theft of registered letters and an official remittance from a temporarily unattended mail van in transit from Aungier Street Town Sub-Office, Dublin, amounting to £135. Of this amount £5 was charged to the vote in 1957-58 (S.41/5/60) ...  | 130   |
| Due to misappropriation by an Assistant at Burnfoot Sub-Office, Lifford, of Savings Bank and other moneys amounting to £1,865. The offender was prosecuted and dismissed. The loss to public funds was reduced by £700 made good, £27 in credits and £730 guaranteed by promissory notes payable not later than 1st January, 1963. A balance of salary due, £11, was withheld (S.41/7/58) ... | 408   |
| Due to misappropriation of Savings Bank and other moneys amounting to £7,272, by the Sub-Postmistress at Cloghan Sub-Office, Donegal. She was prosecuted and dismissed. The loss to public funds was reduced by £20 in credits. A balance of salary due, £28, was withheld (S.41/2/59) ...  | 1,252 |
| Due to misappropriation of Savings Bank moneys amounting to £780, by the Sub-Postmaster at Cloughjordan Sub-Office, Roscrea. The offender was prosecuted and dismissed. The loss to public funds was reduced by credits amounting to £36. A balance of salary due, £21, was withheld (S.41/3/59) ...  | 744   |
| Due to misappropriation of Savings Bank and other moneys amounting to £4,721, by the Sub-Postmaster and his wife, an Assistant, at Delvin Sub-Office, Mullingar. The offenders were prosecuted and dismissed. The loss to public funds was reduced by £193 in credits. A balance of salary due, £34, was withheld (S.41/19/58) ...  | 4,528 |
| Due to theft of registered letters by a Post Office Clerk, Grade B, at Dublin Head Office amounting to £592. The offender was prosecuted and dismissed. The loss to public funds was reduced by £9 made good by the offender (S.41/7/50) ...  | 583   |
| Due to misappropriation of Savings Bank moneys amounting to £1,020, and fraudulent negotiation of a telegraph money order for £50 by the Sub-Postmaster at Kealkill Sub-Office, Bantry. The offender was prosecuted and dismissed. The loss to public funds was reduced by £85 in credits. A balance of salary due, £20, was withheld (S.41/5/58) ...   | 985   |
| Due to burglary and theft at Kilkee Sub-Office, Ennis, amounting to £225 by a member of the public who was prosecuted. The loss to public funds was reduced by £50 made good by the Sub-Postmistress who was held to be negligent (S.41/14/58) ...  | 175   |
| Due to theft of registered letters and an official remittance from a mail van in transit to Lower Mount Street Town Sub-Office, Dublin, amounting to £155. Of this amount £12 and £22 were charged to the vote in the financial years 1957-58 and 1958-59 respectively. The loss to public funds was reduced by £1 made good by the officer held to be responsible (S.41/5/60) ...            | 120   |
| Due to loss of a registered letter in transit to Tuam Head Office (S.41/7/50) ...   | 100   |
| Losses ranging from 1s. 0d. to £77 due to burglary, theft, fraud, etc. (19 cases) ...   | 280   |

|  |   |       |
|--|---|-------|
| Commemoration, etc., stamps presented to the Philatelic Bureau of the Office of United Nations High Commissioner for Refugees, Universal Postal Union, Berne, etc. (S.41/1/57) ... | £ | 8,292 |
|--|---|-------|

Miscellaneous losses not exceeding £20 and not involving suspicion of fraud or culpable negligence of Post Office servants—

|   |     |     |
|---|-----|-----|
|   | £   |     |
| Counter losses ...                                      | 450 |     |
| Irrecoverable amounts of Customs duties uncollected ... | 40  |     |
| Savings Bank ...  | 19  |     |
| Miscellaneous ...                                       | 20  |     |
|   |     | 538 |

Compensation for loss of or damage to parcels and insured letters—

|   |       |         |
|---|-------|---------|
|   | £     |         |
| Loss—Registered and insured parcels ...   | 135   |         |
| Unregistered and uninsured parcels ...    | 1,553 |         |
| Total (Parcels) ...                       | 1,688 |         |
| Registered and insured letters ...        | 484   |         |
| Total (Loss) ...                          | 2,172 |         |
| Damage—Registered and insured parcels ... | 1,364 |         |
| Unregistered and uninsured parcels ...    | 202   |         |
| Total (Parcels) ...                       | 1,566 |         |
| Registered and insured letters ...        | 6     |         |
| Total (Damage) ...                        | 1,572 |         |
| TOTAL LOSS AND DAMAGE ...                 |       | 3,744   |
| TOTAL ...                                 |       | £27,879 |

The following losses involved no charge on public funds, the amount being made good in each case :—

|   |        |
|---|--------|
|   | £      |
| Misappropriation of Savings Bank moneys (2 cases) ...           | 213    |
| Abstraction from postal packets (2 cases) ...                   | 17     |
| Theft and misappropriation of cash, stamps, etc. (21 cases) ... | 1,536  |
| Irregular negotiation of telegraph money order (1 case) ...     | 25     |
|   | £1,791 |

#### LOSSES OF STORES

|   |    |
|---|----|
|   | £  |
| Postal stores from stock during transit, etc. ...   | 12 |
| Engineering apparatus destroyed, etc., and written off ...  | 35 |
| Engineering stores written off under the authority of the Secretary, Engineer-in-Chief or Controller of Stores (22 cases) ... | 46 |

Stores to the value of £401 were used in making good malicious damage.

Transactions during the year included 1,237,000 money orders amounting to £16,934,000; 9,004,000 postal orders amounting to £4,970,000; 2,197,000 Savings Bank deposits and withdrawals amounting to £34,200,000; Postmasters' and other remittances amounting to £93,293,000. A total of 7,684,000 parcels were dealt with and engineering stores to the value of £2,545,200 were handled. (Figures are approximate).



## EXTRA REMUNERATION (exceeding £50)

Three thousand four hundred and fifteen officers received sums ranging between £51 and £454 in respect of extra attendance and other duties.

From Vote 50 three officers received amounts varying between £51 and £82 in respect of extra attendance.

## NOTES

1. This Account includes expenditure of approximately £5,992 in respect of staff temporarily lent, without repayment, to other Departments and Offices.

2. Two claims totalling £5 were abandoned as irrecoverable, sixty-five claims totalling £1,512, and fourteen claims totalling £137, in respect of damage to departmental vehicles were abandoned on a mutual forbearance basis and on a halving basis, respectively. Three cases of damage to immobile departmental property resulted in a loss of £116.

In thirty-six 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 £1,495. A total of £19 was recovered from the officers concerned in six cases.

3. Eight claims for repayment services amounting to £76 were abandoned or reduced. Two claims were reduced to £9 under a halving agreement.

4. Twenty-one amounts totalling £150 in respect of excess annual leave taken by officers who were dismissed, died or who left the service, and of unexpired value of uniform, etc., were abandoned as irrecoverable. Balances of wages, etc., totalling £46, were withheld.

5. Stores value £191 were stolen from telephone kiosks in the year (421 cases). The cost of labour used in making good the damage was £57. In two cases the offenders were prosecuted. No compensation was received.

6. Free facilities were afforded to the Irish Red Cross Society for the display of slogans through the medium of stamp cancelling machines, in support of the World Refugee Appeal during May 1960 and June 1960 (S.41/1/60).

7. Stores value £41 and £33 surplus to the requirements of the Departments of Defence and Transport and Power, respectively, were transferred to this Department (S.8/16/45 and S.99/19/50).

8. Replacements in respect of drawings, in previous financial years, of uniform materials from the reserve stocks held by this Department for the Department of Defence amounted to £8,460 (S.41/2/58).

9. An *ex-gratia* payment of £103 was made to the Sub-Postmistress of North Strand, Dublin, in respect of (1) expenses incurred by her arising out of a robbery at the Sub-Office and (2) an award in recognition of her bravery on the occasion of the robbery (S.41/11/58).

10. Amounts totalling £279 in respect of legal costs due from telephone subscribers were abandoned.

L. Ó BROIN,  
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,  
30th May, 1961.

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 No. 1A

## ABSTRACT OF ENGINEERING EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 1961

| Estimate                                   |         | Expenditure                                |         |
|--|---------|--|---------|
| £  |         | £  |         |
| Construction (Telegraphs)—                 |         | Construction (Telegraphs)—                 |         |
| Shore Wireless Stations                    | 1,945   | Shore Wireless Stations                    | 141     |
| Sundry Works                               | 33,895  | Sundry Works                               | 42,822  |
| TOTAL COST OF TELEGRAPH CONSTRUCTION—      |         | TOTAL COST OF TELEGRAPH CONSTRUCTION—      |         |
| Cash                                       | £14,560 | Cash                                       | £14,930 |
| Materials                                  | 21,280  | Materials                                  | 28,033  |
|  | £35,840 |  | £42,963 |
| Construction (Common Services)—            |         | Construction (Common Services)—            |         |
| Electric Light, Electric Power, Heating—   |         | Electric Light, Electric Power, Heating—   |         |
| New Works—                                 |         | New Works—                                 |         |
| Cash                                       | £2,575  | Cash                                       | £15,150 |
| Materials                                  | 715     | Materials                                  | 7,268   |
|  | 3,290   |  | 22,418  |
| TOTAL COST OF COMMON SERVICES CONSTRUCTION |         | TOTAL COST OF COMMON SERVICES CONSTRUCTION |         |
|  | £3,290  |  | £22,418 |

## APPENDIX No. 1A

## ABSTRACT OF ENGINEERING EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 1961—continued

| ESTIMATE                                 |                    |                          |         | EXPENDITURE                                     |                     |                    |                          |
|--|--------------------|--------------------------|---------|---|---------------------|--------------------|--------------------------|
| Lines and Apparatus                      |                    | Electric Light and Power |         | TOTAL   | Lines and Apparatus |                    | Electric Light and Power |
| Telegraph Services                       | Telephone Services | Common Services          | TOTAL   |   | Telegraph Services  | Telephone Services |                          |
| £  | £                  | £                        | £       | £   | £                   | £                  | £                        |
| RENEWALS, REARRANGEMENTS, ETC., OF PLANT |                    |                          |         |   |                     |                    |                          |
| 53,195                                   | 172,990            | 14,205                   | 240,390 | Cash  | 13,014              | 189,289            | 3,074                    |
| 15,180                                   | 84,460             | 6,870                    | 106,510 | Materials                                       | 5,622               | 65,475             | 1,025                    |
| —  | —                  | —                        | —       | Renewals of Submarine Cables (Part Cost) (Cash) | —                   | —                  | —                        |
| 68,375                                   | 257,450            | 21,075                   | 346,900 | Worn-out and obsolete Plant and Stores—         | 18,636              | 254,764            | 4,099                    |
| 995                                      | 16,890             | 365                      | 18,250  | Book value written off Stores Ledgers           | 1,081               | 21,492             | 194                      |
| £69,370                                  | 274,340            | 21,440                   | 365,150 | Total Cost of Renewals and Rearrangements       | 19,717              | 276,256            | 4,293                    |
| MAINTENANCE                              |                    |                          |         |   |                     |                    |                          |
| 43,930                                   | 635,480            | 33,970                   | 713,380 | Cash  | 63,959              | 660,739            | 29,323                   |
| 14,265                                   | 117,835            | 12,300                   | 144,400 | Materials                                       | 12,802              | 117,955            | 9,997                    |
| 270                                      | 2,430              | —                        | 2,700   | Wayleaves                                       | 286                 | 2,578              | —                        |
| 335                                      | 9,665              | —                        | 10,000  | Submarine Cables (Part Cost) (Cash)             | 317                 | 9,739              | —                        |
| £58,800                                  | 765,410            | 46,270                   | 870,480 | Total Cost of Maintenance                       | 77,364              | 791,011            | 39,320                   |
| REPAIR OF STORES IN POST OFFICE FACTORY  |                    |                          |         |   |                     |                    |                          |
| 225                                      | 44,020             | 165                      | 44,410  | Cash  | 382                 | 49,496             | 106                      |
| 90                                       | 11,650             | 25                       | 11,765  | Materials                                       | 721                 | 13,000             | 7                        |
| £315                                     | 55,670             | 190                      | 56,175  | Total Cost of Repairs of Stores, etc.           | 1,103               | 62,496             | 113                      |



## APPENDIX No. II

STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES FOR THE YEAR ENDED 31ST MARCH, 1961

| RECEIPTS  | £            | £          | ISSUES   | £            |
|---|--------------|------------|--|--------------|
| Value of Stores in hand, 1st April, 1960—   |              |            |  |              |
| Stock at Rate Book prices on 31st March, 1960   | 1,233,617(a) |            | Works and Maintenance  | 1,055,748    |
| Stores in transit on 31st March, 1960   | 9,074        | 1,242,691  | Repayment Services   | 4,117        |
|   |              |            | Sales  | 38,561       |
| Engineering Materials Purchased   | 1,016,758    |            | Factory, for use in Manufacture, Plant, etc.   | 41,024       |
| <i>Add</i>  |              |            |  | 1,139,450    |
| Stores taken into Stock in 1960-61 but not paid for on 31st March, 1961               | 178,236      |            | Value of Stores in transit on 31st March, 1961   | 16,796       |
| Stores paid for on 31st March, 1960, but not taken into stock until 1960-61           | 219          |            | Value of Stores in hand on 31st March, 1961  | 1,134,938(b) |
|   |              |            |  | 1,151,734    |
| <i>Deduct</i>   | £            |            |  |              |
| Stores taken into stock prior to 1st April, 1960 but not paid for on 31st March, 1960 | 158,282      |            | (including Stores, £222,455, awaiting repair or condemnation; for sale, £19,270; held for storm emergency purposes, £14,199) |              |
| Stores paid for on 31st March, 1961 but not taken into stock in 1960-61               | 19,373       |            | Loss on Rate Book prices   | 9,906        |
|   |              | 177,655    |  |              |
| Manufactured articles received from Factory at cost                                   |              | 1,017,558  |  |              |
|   |              | 39,410     |  |              |
| Stocktaking adjustment  |              | 1,431      |  |              |
|   |              | £2,301,090 |  | £2,301,090   |

(a) Includes stores valued £680,000 charged to suspense head of the Telephone Capital Account.

(b) Includes stores valued £611,000 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 1960-61

Subhead N.1.

## ESTABLISHED OFFICERS

|   | £       |
|---|---------|
| 1. Annual allowances granted under the Superannuation Acts, 1834 to 1960, and certain Children's Allowances ... ..            | 298,785 |
| 2. Additional allowances (lump sums) (Superannuation Acts, 1909 (secs. 1, 3 and 6); and 1954 (No. 14 of 1954 (sec. 2)) ... .. | 85,927  |
| 3. Death gratuities (Superannuation Acts, 1909 (sec. 2); 1914 (sec. 2); and 1954 (No. 14 of 1954) (sec. 2)) ... ..            | 13,206  |
| 4. Gratuities to officers retiring with less than 10 years' service (Superannuation Act, 1859 (sec. 6)) ... ..                | 695     |
| 5. Marriage gratuities to female officers ... ..  | 33,491  |

## UNESTABLISHED OFFICERS

|  |        |
|--|--------|
| 6. Gratuities under the Superannuation Acts (Acts of 1887 (sec. 4); and 1914 (sec. 3)) ... ..  | 5,463  |
| 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 ... .. | 11,167 |

## 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 ... .. | 18,270          |
|  | <u>£467,004</u> |

Subhead N.2.

|   | £      |
|---|--------|
| Compensation allowances under Article 10 of the Treaty of 6th December, 1921 ... .. | 17,299 |

Subhead N.3.

|  | £      |
|--|--------|
| Agency payments in respect of compensation allowances ... .. | 19,787 |

|              |                 |
|--------------|-----------------|
| TOTAL ... .. | <u>£504,090</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 1960

| Receipts in the year ended 31st March, 1961         | Total for the previously expired period | Total to 31st March, 1961 | Payments in the year ended 31st March, 1961 | Total for the previously expired period | Total to 31st March, 1961 |
|---|---|---------------------------|---|---|---------------------------|
| £   | £                                       | £                         | £   | £                                       | £                         |
| To Balance on 31st March, 1960 ... ..               | —                                       | —                         | 15,524                                      | —                                       | —                         |
| „ Advances from the Exchequer ... ..                | 2,100,000                               | 22,701,858                | 2,233,299                                   | 22,037,382                              | 24,270,681                |
| „ Stores held under suspense head now allocated ... | 69,000                                  | —                         | —   | 680,000                                 | 611,000                   |
| „ Balance on 31st March, 1961 ... ..                | 79,823                                  | 79,823                    | —   | —                                       | —                         |
| <b>TOTAL ...£</b>                                   | <b>2,248,823</b>                        | <b>22,717,382</b>         | <b>2,248,823</b>                            | <b>22,717,382</b>                       | <b>24,881,681</b>         |
|   |   | <b>TOTAL ...£</b>         |   |   |                           |
|   |   | <b>24,881,681</b>         |   |   |                           |

DEPARTMENT OF POSTS AND TELEGRAPHS,  
30th May, 1961.

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, 1961, 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 ..        | 176,000   | 92,176      | 83,824  | —                 |
| B.—Equipment, inclusive of Labour ... | 1,000     | —           | 1,000   | —                 |
| GROSS TOTAL ...£                      | 177,000   | 92,176      | 84,824  | —                 |
|                                       |           |             | Surplus of Gross Estimate over Expenditure<br>£84,824 |                   |
|                                       | Estimated | Realised    | Deficiency of Appropriations in Aid realised          |                   |
| Deduct—                               |           |             |   |                   |
| C.—Appropriations in Aid ...          | 31,500    | 13,303      | £18,197   |                   |
| NET TOTAL ...£                        | 145,500   | 78,873      | Net Surplus to be surrendered<br>£66,627              |                   |

| Extra Receipts payable to Exchequer                                     | Estimated | Realised |
|---|-----------|----------|
|   | £         | £        |
| Licence fees ...  | 145,000   | 51,853   |
| Compensation for loss of services of an officer injured in accident ... | —         | 9        |
|   | £145,000  | £51,862  |

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

|  | Estimated | Expended |
|--|-----------|----------|
|  | £         | £        |
| A.—Expenses of Broadcasting—   |           |          |
| 1. Salaries, Wages and Allowances ...  | 107,500   | 52,825   |
| 2. Daily Programmes, including Public Concerts ...   | 52,000    | 33,723   |
| 3. General Expenses, including certain Equipment, Travelling, Subsistence and Entertainment Expenses | 16,500    | 5,628    |

Savings due to cessation of expenditure out of Grant on the establishment of the Broadcasting Authority on 1st June 1960.

B.—Saving due to cessation of expenditure out of Grant on the establishment of the Broadcasting Authority on 1st June 1960.



## APPROPRIATIONS IN AID

|                                 |     |     |     |     |     | Estimated | Realised |
|---------------------------------|-----|-----|-----|-----|-----|-----------|----------|
|                                 |     |     |     |     |     | £         | £        |
| 1. Receipts from advertisements | ... | ... | ... | ... | ... | 29,500    | 12,864   |
| 2. Miscellaneous                | ... | ... | ... | ... | ... | 2,000     | 439      |
|                                 |     |     |     |     |     | £31,500   | £13,303  |

Deficiency due to the cessation of receipts on the establishment of the Broadcasting Authority on 1st June 1960.

## NOTE

A payment of £4 was made for a recorded news talk which was cancelled and replaced by important news items.

Sums amounting to £243 were charged in accounts of earlier years in respect of irregular claims by a music arranger. He was prosecuted. In accordance with an undertaking given in the District Court the offender made good £127, together with £23 Garda expenses. The balance £116 has been written off as irrecoverable (E.78/2/56).

L. Ó BROIN,  
*Accounting Officer.*

DEPARTMENT OF POSTS AND TELEGRAPHS,  
6 Feabhra, 1961.

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, 1961, 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 ... | 2,813,829 | 2,740,302   | 73,527                          | —                 |
| A.1.—Military Educational Courses abroad ...          | 3,120     | 3,619       | —                               | 499               |
| A.2.—Expenses of Equitation Teams at Horse Shows ...  | 10,000    | 10,675      | —                               | 675               |
| A.3.—Bounties, Rewards and Gratuities ...             | 4,820     | 3,465       | 1,355                           | —                 |
| B.—Marriage Allowance ...                             | 459,272   | 471,745     | —                               | 12,473            |
| C.—Pay of Civilians attached to Units ...             | 740,690   | 722,958     | 17,732                          | —                 |
| D.—Pay of Chaplains and Officiating Clergymen ...     | 11,332    | 11,394      | —                               | 62                |
| E.—Pay of Officers of Medical Corps, etc. ...         | 114,196   | 107,571     | 6,625                           | —                 |
| F.—Medicines and Instruments ...                      | 15,410    | 14,188      | 1,222                           | —                 |
| G.—Subsistence and other Allowances ...               | 84,028    | 96,546      | —                               | 12,518            |
| H.—Transport of Troops ...                            | 73,564    | 71,652      | 1,912                           | —                 |
| I.—Conveyance of Stores, etc. ...                     | 2,855     | 3,307       | —                               | 452               |
| J.—Mechanical Transport ...                           | 96,560    | 114,679     | —                               | 18,119            |
| K.—Provisions and Allowances in lieu ...              | 637,666   | 555,635     | 82,031                          | —                 |
| L.—Petrol and Oils ...                                | 85,870    | 91,846      | —                               | 5,976             |



| Service  | Grant   | Expenditure | Expenditure compared with Grant |                   |
|--|---------|-------------|---------------------------------|-------------------|
|  |         |             | Less than Granted               | More than Granted |
|  | £       | £           | £                               | £                 |
| M.—Clothing and Equipment ...  | 282,500 | 267,635     | 14,865                          | —                 |
| N.—Animals and Forage ...  | 13,870  | 10,343      | 3,527                           | —                 |
| O.—General Stores ...  | 277,385 | 248,077     | 29,308                          | —                 |
| O.1.—Assistance to Civil Aviation  | 5       | —           | 5                               | —                 |
| P.—Defensive Equipment ...   | 169,185 | 104,230     | 64,955                          | —                 |
| P.1.—Civil Defence ...   | 119,406 | 84,979      | 34,427                          | —                 |
| P.2.—Naval Service ...   | 190,340 | 195,722     | —                               | 5,382             |
| Q.—Engineer Stores ...   | 12,099  | 12,479      | —                               | 380               |
| R.—Fuel, Light and Water in kind and Fuel Oils ...   | 183,870 | 167,888     | 15,982                          | —                 |
| S.—Barrack Maintenance and New Works ...   | 132,202 | 119,143     | 13,059                          | —                 |
| S.1.—Marine Transport Service (Vessels) ...  | 21,271  | 22,306      | —                               | 1,035             |
| T.—Military Lands ...  | 7,750   | 4,548       | 3,202                           | —                 |
| U.—Compensation ...  | 9,650   | 11,772      | —                               | 2,122             |
| V.—Barrack Services ...  | 65,055  | 59,074      | 5,981                           | —                 |
| W.—Insurance ...   | 67,585  | 68,789      | —                               | 1,204             |
| X.—Incidental Expenses ...   | 22,258  | 10,181      | 12,077                          | —                 |
| X.1.—Telegrams, Telephones and Postage ...   | 50,920  | 53,084      | —                               | 2,164             |
| X.2.—Hospital Treatment of Soldiers' Dependants ...  | 910     | 1,441       | —                               | 531               |
| X.3.—Irish Red Cross Society (Grant-in-Aid) ...  | 15,450  | 12,585      | 2,865                           | —                 |
| Y.—Office of the Minister for Defence: Salaries, Wages and Allowances ...                    | 331,230 | 329,322     | 1,908                           | —                 |
| Y.1.—Travelling Expenses of Office Staff ...   | 3,800   | 2,335       | 1,465                           | —                 |
| Y.2.—The Reserve Defence Force   | 504,511 | 469,846     | 34,665                          | —                 |
| Y.3.—The Reserve Defence Force—An Fórsa Cosanta Áitiúil and An Slua Muiri (Grants-in-Aid)... | 21,000  | 20,326      | 674                             | —                 |
| A.A.—Expenses in connection with the Offences against the State Acts, 1939 and 1940          | 1,573   | 1,520       | 53                              | —                 |

| Service  | Grant       | Expenditure | Expenditure compared with Grant                     |                   |
|--|-------------|-------------|---|-------------------|
|  |             |             | Less than Granted                                   | More than Granted |
|  | £           | £           | £   | £                 |
| B.B.—Medals, etc. ...                          | 950         | 148         | 802   | —                 |
| Balances Irrecoverable ...                     | —           | 54          | —   | 54                |
| GROSS TOTAL ...                                | £ 7,657,987 | 7,297,409   | 424,224   | 63,646            |
|  |             |             | Surplus of Gross Estimate over Expenditure £360,578 |                   |
|  | Estimated   | Realised    | Surplus of Appropriations in Aid realised           |                   |
| <i>Deduct—</i><br>Z.—Appropriations in Aid ... | 185,247     | 195,684     | £10,437   |                   |
| NET TOTAL ...                                  | £ 7,472,740 | 7,101,725   | Total Surplus to be surrendered £371,015            |                   |

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

- A.—The saving is due to the average strength having been below that for which provision was made and to troops overseas not having drawn their full pay before the end of the financial year.
- A.1.—The cost of courses abroad was greater than anticipated.
- A.3.—The number of personnel who qualified for extension-of-service bounties was not as great as expected.
- B.—The excess is due to an increase in the rate of marriage allowance during the year.
- C.—The saving is due to casual absences of employees.
- E.—Medical officers who retired were not replaced within the year.
- F.—There was a saving of £2,812 on the purchase of X-ray films and surgical and medical equipment which was partly offset by an excess of £1,590 on drugs and dressings and dental requisites. Expenditure includes the sum of £26 paid to contractors in respect of clerical errors made when tendering (S.9/13/39 and S.9/4/52).
- G.—The number of officers engaged on F.C.A. duties increased during the year and the rate of allowance for men on duty with the F.C.A. was increased with effect from 1st April, 1960.
- I.—The excess is due to the number of transfers of personnel and consequent removal of furniture being greater than expected.
- J.—The excess is due to the increased number of advances for the purchase of cars to officers on duty with the F.C.A. (£13,969) and to expenditure in respect of maintenance being greater than anticipated.
- K.—There was a saving of £85,174 in respect of purchases of rations which was partly offset by an excess of £3,144 in the payment of ration allowance. The net saving was due to the average strength being below that for which provision was made and to the absence of personnel on duty in the Congo.
- A contract was cancelled owing to a clerical error made when tendering and the next lowest tender was accepted. The expenditure includes £89, being the excess cost (S.9/4/52).



- L.—The increased expenditure is due largely to the increased use of motor transport in connection with the training of troops and the movement of troops, stores and equipment prior to departure to the Congo.
- M.—Due to non-delivery of uniforms, etc., within the year, there was a saving of £11,962. There was also a saving of £2,903 on uniform allowance due to the retirements of officers.
- N.—The saving is due to the number of horses purchased being less than anticipated.
- O.—Purchases were not made to the extent provided for. Expenditure includes the sum of £26 paid to contractors in respect of clerical errors made when tendering (S.9/13/39 and S.9/4/52).
- P.—The saving is due to stores ordered not having been delivered within the year.
- P.1.—The saving is due to grants to local authorities having been less than was expected and to deliveries of equipment and stores having been less than anticipated. The purchase of 500 uniforms was deferred as stocks held were sufficient to meet demand.
- R.—There was a saving on purchases of solid fuel due to the absence of troops in the Congo.
- S.—There was a saving of £18,671 on ordinary repairs, renewals and maintenance which was partly offset by an excess of £5,613 on new works.  
Expenditure includes the sum of £43 paid to contractors in respect of clerical errors made when tendering (S.9/13/39).
- S.1.—The excess is due to pay increases.
- T.—The expenditure on maintenance of lands was below the amount estimated by £1,500 approximately. In addition, the proposed purchase of lands at a cost of £1,500 was not proceeded with.
- U.—It is not possible to forecast accurately the expenditure under this heading.
- V.—The saving is due mainly to slow delivery of stores (£2,703) and to public laundry charges being less than anticipated (£3,126).
- X.—The saving is due to reduced expenditure on advertising (£11,390) and on books, periodicals, etc. (£1,960).
- X.2.—It is not possible to forecast accurately the expenditure under this heading.
- X.3.—The saving is due to a reduction of £1,500 in the grant payable to the Irish Red Cross Society in respect of normal activities and of £1,365 in respect of the maintenance of refugees from North China.
- Y.1.—The travelling of office staff was less than anticipated.
- Y.2.—The saving is due to deliveries of uniforms not having been up to expectations (£33,407) and to a decrease in the numbers reporting for annual training (£1,258).
- B.B.—Medals were not purchased to the extent anticipated.
- 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 | ... | ... | ... | 17,200    | 22,543   |
| 2. Sale of surplus land            | ... | ... | ... | 3,000     | 8,337    |

|  | Estimated       | Realised        |
|--|-----------------|-----------------|
|  | £               | £               |
| 3. Deductions from officers' pay in respect of occupation of official quarters ... ..        | 24,000          | 22,380          |
| 4. Sale of surplus stores and unserviceable clothing ... ..                                  | 10,000          | 3,676           |
| 5. Receipts from dental workshops ... ..   | 350             | 336             |
| 6. Receipts from clothing issued on repayment ... ..   | 5,000           | 8,566           |
| 7. Sale of manure, etc. ... ..   | 200             | 304             |
| 8. Sale of cast horses ... ..  | 1,000           | 549             |
| 9. Sale of hides and offals ... ..   | 5,000           | 2,749           |
| 10. Sale of supplies on repayment... ..  | 63,000          | 61,669          |
| 11. Revenue from bands ... ..  | 1,000           | 1,126           |
| 12. Receipts on discharge by purchase ... ..   | 600             | 1,535           |
| 13. Refunds in respect of treatment and maintenance of patients in military hospitals ... .. | 4,000           | 11,055          |
| 14. Receipts in respect of barrack damages ... ..  | 750             | 1,493           |
| 15. Receipts for fuel, light and water and barrack services ... ..                           | 16,000          | 6,364           |
| 16. Transport on repayment and refunds in respect of damaged vehicles ... ..                 | 2,100           | 2,114           |
| 17. Refunds for warrants issued on repayment ... ..  | 6,300           | 6,040           |
| 18. Receipts from stores issued on repayment ... ..  | 2,500           | 1,547           |
| 19. Engineer services rendered on repayment ... ..   | 800             | 361             |
| 20. Show prizes ... ..   | 750             | 1,050           |
| 21. Refunds in respect of services of seconded officers ... ..                               | 2,000           | 3,346           |
| 22. Receipts for X-ray and aerial photographs ... ..   | 850             | 1,167           |
| 23. Receipts for use of power for private wireless sets ... ..                               | 90              | 39              |
| 24. Refunds in respect of telephones ... ..  | 2,000           | 1,909           |
| 25. Receipts from civil defence equipment sold to local authorities ... ..                   | 100             | 1,602           |
| 26. Refunds for civil defence uniforms issued to local authorities ... ..                    | 1,657           | 1,006           |
| 27. Miscellaneous ... ..   | 15,000          | 22,821          |
|  | <u>£185,247</u> | <u>£195,684</u> |

1, 3, 5-12 (inclusive), 14-24 (inclusive) and 26. 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.

4. An anticipated sale of surplus stores was not effected.

13. Refunds in respect of hospital maintenance of soldiers were made by local authorities under Section 25 of the Health Act, 1953.

25. The surplus is due to the sale to local authorities of stores which had been on loan to them.

27. Accurate estimation under this heading is not possible. Receipts include:— £
- (a) Purchase of officers' cars—repayment of advances ... .. 12,121
- (b) Recoveries in respect of payments charged in prior years ... .. 2,098
- (c) Refund by the United Nations of £4,949 in respect of the under-mentioned expenses incurred in connection with the despatch of troops to the Congo:—
- |  |       |
|--|-------|
| Extra food issued prior to departure ... ..            | 246   |
| Transport of troops—prior to departure ... ..          | 3,113 |
| Clothing, equipment, etc., issued from stores ... ..   | 1,120 |
| Payments (including overtime) to civilian staff ... .. | 470   |



## LOSSES STATEMENT

| Particulars of cases with reference to<br>Department of Finance authorities  | Deficiencies of<br>Stores and other<br>Losses not<br>affecting the<br>1960-61 Vote | Cash Losses<br>charged to<br>Balances<br>Irrecoverable,<br>1960-61 |
|--|--|--|
|  | £  | £  |
| <b>I.—LOSSES CONSEQUENT ON THEFT, FRAUD OR<br/>NEGLECTANCE, PROVED OR SUSPECTED</b>  |  |  |
| 1. Three cases of theft caused a gross loss of<br>£36. Disciplinary action was taken in these<br>cases and the sums of £23, £2 and £5 were<br>recovered from the pay of an officer, N.C.O.<br>and four privates respectively responsible<br>(S.4/34/49) ... ..   | 6  | —  |
| 2. Cases of damage to Army vehicles in which<br>negligence on the part of military personnel<br>was suspected or proved. Disciplinary<br>action was taken in certain cases and sums<br>amounting to £145 were recovered against<br>a gross loss of £1,026 (S.4/25/56, S.6/1/58<br>and S.4/9/59) ... .. | 881  | —  |
| 3. Loss of or damage to stores. Six cases due<br>to negligence involving a loss of £141.<br>Disciplinary action was taken in four cases<br>and sums totalling £51 were recovered<br>(S.8/20/39, S.4/3/48, S.4/34/49 and<br>S.4/25/56) ... ..   | 90   | —  |
| 4. One case of damage to a building (Govern-<br>ment property) due to illegal entry<br>resulted in a loss of £1 (S.4/25/56) ...  | 1  | —  |
| 5. Three cases of damage to buildings (Govern-<br>ment property) arising out of accidents<br>involving Army vehicles resulted in a net<br>loss of £8 (S.4/25/56) ... ..  | 8  | —  |
| 6. One case of damage to aircraft (£88) which<br>Court of Enquiry held was due to<br>negligence. Disciplinary action was taken<br>and the sum of £5 was recovered (S.4/25/56)  | 83   | —  |
| 7. A tender for musical instruments went out<br>of date before the order was placed. The<br>items were subsequently purchased at an<br>increased cost of £6. The officer responsible<br>has resigned (S.8/12/35) ... ..  | 6  | —  |
| <b>II.—OTHER LOSSES</b>  |  |  |
| 8. One case of accident involving a Provost<br>Aircraft resulted in damage to two<br>runway threshold lights at Baldonnell<br>Aerodrome. There was no damage to the<br>aircraft (S.8/29/39) ... ..   | 25   | —  |

| Particulars of cases with reference to<br>Department of Finance authorities  | Deficiencies of<br>Stores and other<br>Losses not<br>affecting the<br>1960-61 Vote | Cash Losses<br>charged to<br>Balances<br>Irrecoverable,<br>1960-61 |
|--|--|--|
|  | £  | £  |
| 9. Cases of damage to Army vehicles not due to negligence, including expenditure incurred under mutual forbearance agreements, etc. The total amount involved was £898 of which sums amounting to £30 were recovered (S.4/25/56) ... ..  | 868  | —  |
| 10. Loss of or damage to stores for which negligence could not be attributed to any person (S.8/20/39, S.4/3/48, S.4/34/49 and S.4/25/56) ... ..   | 686  | —  |
| 11. Four cases of damage to aircraft (£65, £32, £470 and £38) in which Courts of Enquiry found that no person was responsible through negligence or want of care, resulted in a loss of £605 (S.8/29/39 and S.4/25/56) ...   | 605  | —  |
| 12. Debit balances on non-effective soldiers' accounts (S.4/25/56) ... ..  | 96   | 54   |
| 13. Value of clothing found to be deficient on desertion of members of the Defence Forces (S.4/25/56) ... ..   | 895  | —  |
| 14. One ex-member of the Defence Forces failed to vacate married quarters within the prescribed period, and, after all available credits were appropriated, overholding charges amounting to £1, together with a sum of £3 in respect of barrack services deficiencies, etc., were irrecoverable (S.4/25/56) ... ..                          | 4  | —  |
| 15. Two slaughtered beasts were condemned as unfit for human consumption. The total loss was £152 but the sum of £18 was borne by the contractor and £7 was realised from the value of the hides (S.7/16/31 and S.4/10/34) ... ..  | 127  | —  |
| 16. As a result of a fire in the home of an F.C.A. member, his service clothing valued at £3 was destroyed, and equipment valued at £3 was rendered unserviceable (S.4/34/49) ...  | 6  | —  |
| 17. Waiver of claims in respect of :—<br>(a) failure of civilian to pay transport costs of his conveyance to hospital by Army ambulance (£1)<br>(b) cost of replacing an item found broken on receipt from a contractor (£1)<br>(c) default in a contract (£5)<br>(d) default in a contract (£2)<br>(S.4/95/39, S.9/12/40 and S.4/45/42) ... | 9  | —  |
| TOTAL ...£   | 4,396  | 54   |



## EXTRA REMUNERATION (exceeding £50)

Two Army officers received allowances of £230 each from Vote 1 for performing the duties of Aides-de-Camp to the President.

An Army officer received an allowance of £154 from Vote 3 for performing the duties of Aide-de-Camp to the Taoiseach.

An Army officer received an allowance of £155 from Vote 23 for technical services rendered in connection with the inspection of industrial explosives.

## NOTES

This Account includes the sum of £3,650 in respect of pay and allowances of Army officers on loan to other Departments.

This Account includes the pay of three officers on loan to the United Nations (S.4/16/58).

The Accounts of other Departments include expenditure of £1,206 in respect of salaries of staff temporarily lent, without repayment, to this Department.

Stores surplus to Army requirements, valued at £18 and £41, were taken over by the Department of Education, and the Department of Posts and Telegraphs, respectively (S.8/16/45).

Stores valued at £259, which were surplus to the requirements of the Department of Agriculture, were taken over by this Department (S.90/9/57).

Stocks to the value of £8,460 borrowed in previous years by other Departments from stocks, the property of this Department, held by the Department of Posts and Telegraphs, were returned (S.41/2/58).

Roadside gate piers, and a shop front—civilian property—damaged as a result of collisions by Army lorries were repaired by the Army at a cost of £9 (S.4/87/34 and S.6/1/58).

A sum of £16 due in respect of the hiring of items to a civilian theatrical company was abandoned (S.4/77/43).

An Army lorry and driver were made available to Oifig an tSoláthair in connection with urgent deliveries of stationery on various dates in February and March 1960 (S.4/77/43).

Assistance was rendered to the Department of Agriculture in pumping water at Trim, Co. Meath, and Johnstown Castle Agricultural College, Wexford, on various dates in August, September and October 1959 (S.4/77/43).

A tank transporter, with towing tractor and the services of a military driver were made available to the Department of Transport and Power in connection with tests on the runways at Shannon Airport and Dublin Airport in June and July 1960 (S.4/77/43).

Assistance was rendered by military personnel to the Department of Transport and Power, arising out of crash of the Alitalia aircraft near Shannon Airport in February 1960 (S.4/66/46).

The following losses to buildings by fire not covered by insurance were sustained :—

|   | £  |
|---|----|
| Military Police billet, Kilkenny Military Barracks ... ..   | 8  |
| Military Police hut, Collins Barracks, Cork ... ..          | 5  |
| Lecture hall, Curragh Camp ... ..                           | 3  |
| Gymnasium, Curragh Camp ... ..                              | 1  |
| General Operations office, Custume Barracks, Athlone ... .. | 44 |

A fire which occurred at Cathal Brugha Barracks in 1959 caused damage to the extent of £60. A Court of Enquiry which investigated the occurrence resulted in the recovery of a sum of £13 from an Army Sergeant found responsible.

In seven cases amounts totalling £869, in respect of claims against third parties for loss of services arising from accidents to personnel, were abandoned as irrecoverable. In three cases involving sums of £409, £215 and £172, compromise payments of £75, £56 and £100, respectively, were accepted (S.4/14/54 and S.4/5/60).

*Ex-gratia* payments were sanctioned by the Minister for Finance as follows :—

| £  |   |
|----|---|
| 60 | to a civilian in respect of the loss of a bullock accidentally killed on rifle range lands. Subhead U (S.55/4/55).  |
| 3  | to the father of a soldier in respect of a refund of car hire incurred by him when he travelled to a military hospital to visit his son who was ill. Subhead X (S.4/51/39). |
| 1  | to a member of An Fórsa Cosanta Áitiúil in respect of damage to personal property. Subhead U (S.15/1/60).   |
| 50 | to a contractor in respect of extra costs incurred in connection with the delivery of coal to a military post. Subhead R (S.9/7/53).  |
| 10 | to a contractor in respect of stores purchased by him which when collected by him were found to be mutilated. Subhead X (S.8/16/45).  |

A sum of £252,517 was received from the United Nations in March, 1961, in settlement of an initial claim for sending of units to the Congo.

The amount was made up as follows :—

|  | £              |
|--|----------------|
| Allowances to officers and men ... ..                                | 228,827(a)     |
| Stores specially purchased ... ..                                    | 18,578(b)      |
| Telegrams, telephones, travelling, etc. ... ..                       | 163(c)         |
| Items issued from stores, transport of troops, overtime, etc. ... .. | 4,949(d)       |
|  | <hr/> £252,517 |

(a), (b), (c) These sums were credited to a suspense account to which the original expenditure had been charged.

(d) This sum was credited to Appropriations in Aid.

AODH MAC BRÁDAIGH,  
*Oifigeach Cuntasaíochta,*

AN ROINN COSANTA,  
31 Bealtaine, 1961.

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

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1961, 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, No. 19 of 1957, and No. 15 of 1959, etc.) ; 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, etc.) ; 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, etc.) ; Payments in respect of Compensation for Members of the Local Defence Force (No. 19 of 1946 and No. 15 of 1949) ; Special Compensation ; and for sundry Contributions and Expenses in respect thereof, etc.

| Service  | Grant   | Expenditure | Expenditure compared with Grant |                   |
|--|---------|-------------|---------------------------------|-------------------|
|  |         |             | Less than Granted               | More than Granted |
|  | £       | £           | £                               | £                 |
| <b>ARMY PENSIONS BOARD</b>   |         |             |                                 |                   |
| A.—Salaries, Wages and Allowances ... ..                                       | 7,081   | 6,973       | 108                             | —                 |
| B.—Travelling Expenses ...   | 10      | —           | 10                              | —                 |
| <b>PENSIONS, ALLOWANCES, Etc.</b>  |         |             |                                 |                   |
| C.—Wound and Disability Pensions and Gratuities, etc.                          | 166,000 | 169,426     | —                               | 3,426             |
| D.—Allowances and Gratuities to Dependants, etc. ...                           | 69,000  | 71,007      | —                               | 2,007             |
| E.—Surgical and Medical Appliances ... ..                                      | 1,200   | 990         | 210                             | —                 |
| F.—Hospital Treatment ...  | 1,000   | 2,892       | —                               | 1,892             |
| G.—Military Service Pensions ...   | 583,000 | 574,700     | 8,300                           | —                 |
| H.—Defence Forces (Pensions) Schemes, 1937 to 1959 ...                         | 468,000 | 475,790     | —                               | 7,790             |
| I.—Expenses of Applicants and of Witnesses attending for Examination, etc. ... | 2,000   | 2,863       | —                               | 863               |
| J.—Incidental Expenses ...   | 2,100   | 1,906       | 194                             | —                 |
| K.—Connaught Rangers (Pensions) Acts, 1936 to 1957 ...                         | 1,453   | 1,282       | 171                             | —                 |

| 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 ...                | 3,100      | 1,598       | 1,502                           | —                 |
| 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 ... .. | 412,000    | 400,629     | 11,371                          | —                 |
| N.—MacSwiney (Pension) Act, 1950 ... ..  | 562        | 561         | 1                               | —                 |
| O.—Pensions Act, 1952 ...  | 1,124      | 1,124       | —                               | —                 |
| P.—Special Compensation—United Nations Force in the Congo<br>Original Nil<br>Supplementary £34,500   | 34,500     | 31,000      | 3,500                           | —                 |
| <b>TOTAL</b><br>Original £1,717,630<br>Supplementary 34,500  | £1,752,130 | 1,742,741   | 25,367                          | 15,978            |

Surplus to be surrendered ... £9,389

Extra Receipts payable to Exchequer

|   |               |
|---|---------------|
|   | £             |
| Refunds of overpayments ... ..                    | 1,763         |
| Recoveries in respect of pension liability ... .. | 357           |
|   | <u>£2,120</u> |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- C.—The excess is due to the payment of arrears on an award of a disability pension and to casual variation.
- D.—The estimated number of new awards was exceeded. Certain expenditure under this subhead will be the subject of a claim for recoupment from the United Nations.
- E.—The number of pensioners requiring the supply or repair of appliances was less than anticipated.
- F.—The number of pensioners requiring hospital treatment cannot be foreseen.
- G.—The saving is due mainly to arrears of pension remaining unpaid in the absence of life certificates or, in the case of deceased pensioners, proof of title,



- H.—The excess is due mainly to a number of officers retiring voluntarily and becoming eligible for the grant of retired pay and gratuities.
- I.—The number of applicants for pensions or special allowances attending for examination cannot be forecast accurately.
- J.—The services of pensions medical officers were not availed of to the extent anticipated. Expenditure under this subhead includes a payment of £3 in respect of travelling expenses incurred by a pensions medical officer. The person whom he had been requested to examine died before the date of his visit.
- K.—One pensioner died during the year, and two pensions remained unpaid in the absence of life certificates.
- L.—Contemplated increases in the rates of compensation, with retrospective effect, did not become payable.
- M.—The average annual rate of allowance paid was less than estimated and the number of new allowances was less than anticipated.
- P.—A lump sum of £3,500 in the case of a widow, and a lump sum of £2,000 in the case of a dependant, remained unpaid. A lump sum of £2,000, not originally estimated for, was paid to a dependant. Expenditure under this subhead will be the subject of a claim for recoupment from the United Nations.

## 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—

| Subhead  | £   |
|----------|-----|
| C ... .. | 399 |
| G ... .. | 273 |
| H ... .. | 137 |
| M ... .. | 997 |

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.19/7/59, P.19/453/52, P.19/441/51, P.19/231/53, P.19/6/57, P.19/583/52, P.19/19/60 and P.19/526/47)—

| Subhead  | £   |
|----------|-----|
| M ... .. | 540 |

The sum of £37,698 received from the Vote for Increases in Pensions (No. 60) was credited as follows—

| Subhead  | £       |
|----------|---------|
| C ... .. | 6,990   |
| D ... .. | 2,572   |
| G ... .. | 14,556  |
| H ... .. | 9,219   |
| K ... .. | 36      |
| M ... .. | 4,251   |
| N ... .. | 25      |
| O ... .. | 49      |
|          | <hr/>   |
|          | £37,698 |

AN ROINN COSANTA,  
25 Bealtaine, 1961.

AODH MAC BRÁDAIGH,  
*Oifigeach Cuntasaíochta.*

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## EXTERNAL AFFAIRS

ACCOUNT of the sum expended, in the year ended 31st March, 1961, 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 |
|   | £       | £           | £                               | £                 |
| <b>HEADQUARTERS</b>   |         |             |                                 |                   |
| A.1.—Salaries, Wages and Allowances                                 |         |             |                                 |                   |
| <i>Original</i> ... £87,420   |         |             |                                 |                   |
| <i>Supplementary</i> 2,050  |         |             |                                 |                   |
|   | 89,470  | 87,263      | 2,207                           | —                 |
| A.2.—Travelling Expenses  |         |             |                                 |                   |
| <i>Original</i> ... £1,000  |         |             |                                 |                   |
| <i>Supplementary</i> 1,750  |         |             |                                 |                   |
|   | 2,750   | 2,636       | 114                             | —                 |
| A.3.—Incidental Expenses  |         |             |                                 |                   |
| <i>Original</i> ... £2,200  |         |             |                                 |                   |
| <i>Supplementary</i> 150  |         |             |                                 |                   |
|   | 2,350   | 2,294       | 56                              | —                 |
| A.4.—Telegrams, Telephones and Postage                              | 6,200   | 6,727       | —                               | 527               |
| <b>REPRESENTATIVES ABROAD</b>                                       |         |             |                                 |                   |
| B.1.—Salaries, Wages and Allowances                                 |         |             |                                 |                   |
| <i>Original</i> ... £308,310  |         |             |                                 |                   |
| <i>Supplementary</i> 1,900  |         |             |                                 |                   |
|   | 310,210 | 305,065     | 5,145                           | —                 |
| B.2.—Travelling Expenses  |         |             |                                 |                   |
| <i>Original</i> ... £19,200   |         |             |                                 |                   |
| <i>Supplementary</i> 3,800  |         |             |                                 |                   |
|   | 23,000  | 21,067      | 1,933                           | —                 |
| B.3.—Postage, Stationery, Telegrams and Telephones                  |         |             |                                 |                   |
| <i>Original</i> ... £14,800   |         |             |                                 |                   |
| <i>Supplementary</i> 2,200  |         |             |                                 |                   |
|   | 17,000  | 16,494      | 506                             | —                 |
| B.4.—Incidental Expenses  |         |             |                                 |                   |
| <i>Original</i> ... £2,900  |         |             |                                 |                   |
| <i>Supplementary</i> 200  |         |             |                                 |                   |
|   | 3,100   | 3,311       | —                               | 211               |
| B.5.—Repatriation and Maintenance of destitute Irish Persons abroad | 100     | 12          | 88                              | —                 |



| Service   | Grant     | Expenditure | Expenditure compared with Grant                    |                   |
|---|-----------|-------------|--|-------------------|
|   |           |             | Less than Granted                                  | More than Granted |
|   | £         | £           | £  | £                 |
| MISCELLANEOUS   |           |             |  |                   |
| C.1.—Cultural Relations with other Countries (Grant-in-Aid) | 9,000     | 8,985       | 15   | —                 |
| C.2.—Information Material ...                               | 8,000     | 6,613       | 1,387  | —                 |
| C.3.—Official Entertainment                                 |           |             |  |                   |
| <i>Original</i> ... £7,500                                  |           |             |  |                   |
| <i>Supplementary</i> 1,975                                  | 9,475     | 10,180      | —  | 705               |
| GROSS TOTAL   |           |             |  |                   |
| <i>Original</i> ... £466,630                                |           |             |  |                   |
| <i>Supplementary</i> 14,025                                 | £ 480,655 | 470,647     | 11,451   | 1,443             |
|   |           |             | Surplus of Gross Estimate over Expenditure £10,008 |                   |
|   | Estimated | Realised    | Surplus of Appropriations in Aid realised          |                   |
| Deduct—   |           |             |  |                   |
| D.—Appropriations in Aid                                    |           |             |  |                   |
| <i>Original</i> ... £7,500                                  |           |             |  |                   |
| <i>Less Supplementary</i> 1,750                             | 5,750     | 6,763       | £1,013   |                   |
| NET TOTAL   |           |             |  |                   |
| <i>Original</i> ... £459,130                                |           |             |  |                   |
| <i>Supplementary</i> 15,775                                 | £ 474,905 | 463,884     | Total Surplus to be surrendered                    | £11,021           |

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

- A.4.—Accurate estimation is difficult on this subhead, having regard to the nature of the services covered.
- B.2.—Saving due to the fact that the number of transfers of officers abroad was not as great as anticipated.
- B.4.—Accurate estimation for this subhead is not possible.
- B.5.—Accurate estimation for this subhead is not possible, having regard to the nature of the services provided.
- C.2.—The cost of preparation and despatch of the Department's Bulletin was not as great as anticipated, and some of the projects envisaged under this subhead were not undertaken in the financial year.
- C.3.—It proved difficult to keep within the amount provided for entertainment, having regard to the increase in the number of distinguished visitors, and the upward trend in the cost of entertainment.

## APPROPRIATIONS IN AID

|       |  |     |        |     |     | Estimated | Realised |
|-------|--|-----|--------|-----|-----|-----------|----------|
|       |  |     |        |     |     | £         | £        |
| 1.    | Sum recoverable in respect of salaries, etc., of staff seconded to Córas Tráchtála, etc. | ... | ...    | ... | ... | 4,390     | 4,444    |
| 2.    | Miscellaneous  | ... | ...    | ... | ... | 1,360     | 2,319    |
| TOTAL |  |     |        |     |     |           |          |
|       | Original   | ... | £7,500 |     |     |           |          |
|       | Less Supplementary   | ... | 1,750  |     |     |           |          |
|       |  |     |        |     |     | £5,750    | £6,763   |

The sum realised at 1 above includes a sum of £770 for salaries recovered from An Bord Scolaíreachtaí Cómalairte.

## NOTES

The sum of £56,153 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 £1,542 in respect of staff lent, without repayment, to this Department.

An *ex-gratia* payment of £8 was made to the concierge at the Paris Embassy, in respect of an injury sustained by him, whilst on official duty (E.103/8/53).

Claims amounting to £12 for refund of expenditure on repatriation were abandoned as irrecoverable (S.71/9/53).

The Account includes expenditure amounting to £151 on the purchase of gifts presented officially to foreign dignitaries (S.71/16/51, S.105/21/51 and S.71/1/60).

C. C. CREMIN,  
*Accounting Officer.*

DEPARTMENT OF EXTERNAL AFFAIRS,  
7th July, 1961.

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.*



## INTERNATIONAL CO-OPERATION

ACCOUNT of the sum expended, in the year ended 31st March, 1961, 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<br>Granted            | More than<br>Granted |
|  | £      | £           | £                               | £                    |
| <b>COUNCIL OF EUROPE</b>                                     |        |             |                                 |                      |
| A.1.—Contribution towards the Expenses of the Council        | 11,150 | 10,788      | 362                             | —                    |
| A.2.—Travelling Expenses ...                                 | 5,600  | 4,631       | 969                             | —                    |
| A.3.—Incidental Expenses ...                                 | 200    | 160         | 40                              | —                    |
| <b>ORGANISATION FOR EUROPEAN ECONOMIC CO-OPERATION</b>       |        |             |                                 |                      |
| B.1.—Contribution towards the Expenses of the Organisation   | 14,000 | 13,346      | 654                             | —                    |
| B.2.—Travelling Expenses ...                                 | 2,600  | 3,213       | —                               | 613                  |
| B.3.—Incidental Expenses ...                                 | 200    | 118         | 82                              | —                    |
| <b>UNITED NATIONS</b>  |        |             |                                 |                      |
| C.1.—Contribution to the United Nations                      |        |             |                                 |                      |
| <i>Original</i> ... £30,400                                  |        |             |                                 |                      |
| <i>Supplementary</i> 34,825                                  |        |             |                                 |                      |
|  | 65,225 | 65,291      | —                               | 66                   |
| C.2.—Travelling Expenses ...                                 | 10,300 | 10,112      | 188                             | —                    |
| C.3.—Incidental Expenses                                     |        |             |                                 |                      |
| <i>Original</i> ... £1,350                                   |        |             |                                 |                      |
| <i>Supplementary</i> 1,960                                   |        |             |                                 |                      |
|  | 3,310  | 3,032       | 278                             | —                    |
| C.4.—Contribution to the United Nations Children's Fund...   | 1,000  | 1,000       | —                               | —                    |
| C.5.—Contribution towards Technical Assistance Programme     | 5,000  | 5,000       | —                               | —                    |
| C.6.—Contribution towards the United Nations Emergency Force |        |             |                                 |                      |
| <i>Original</i> ... £9,000                                   |        |             |                                 |                      |
| <i>Supplementary</i> 7,330                                   |        |             |                                 |                      |
|  | 16,330 | 16,317      | 13                              | —                    |
| C.7.—Contribution to the United Nations Refugee Fund ...     | 1,670  | 1,670       | —                               | —                    |

| Service  | Grant   | Expenditure | Expenditure compared with Grant |                   |
|--|---------|-------------|---------------------------------|-------------------|
|  |         |             | Less than Granted               | More than Granted |
|  | £       | £           | £                               | £                 |
| C.8.—Contribution to the United Nations Relief and Works Agency ... .. | 2,500   | 2,500       | —                               | —                 |
| C.9.—Organisation des Nations Unies au Congo                           |         |             |                                 |                   |
| <i>Original</i> ... Nil  |         |             |                                 |                   |
| <i>Supplementary</i> £27,700   | 27,700  | 27,725      | —                               | 25                |
| C.10.—Contribution to the United Nations Congo Fund                    |         |             |                                 |                   |
| <i>Original</i> ... Nil  |         |             |                                 |                   |
| <i>Supplementary</i> £8,950  | 8,950   | 8,944       | 6                               | —                 |
| MISCELLANEOUS  |         |             |                                 |                   |
| D.—Subscriptions to Inter-Governmental Legal Bodies ... ..             | 500     | 657         | —                               | 157               |
| TOTAL  |         |             |                                 |                   |
| <i>Original</i> ... £95,470  |         |             |                                 |                   |
| <i>Supplementary</i> 80,765  | 176,235 | 174,504     | 2,592                           | 861               |
| Surplus to be surrendered ...  |         |             | £1,731                          |                   |

Extra Receipts payable to Exchequer

|  |     |     |     |     |      |
|--|-----|-----|-----|-----|------|
| Recovery of expenditure charged in prior years | ... | ... | ... | ... | £ 46 |
|--|-----|-----|-----|-----|------|

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

A.2. and A.3.—Savings due to the fact that number of Assembly committee meetings and attendance of delegates at such meetings were less than anticipated.

B.2.—Excess mainly due to prolonged attendance of a senior officer from Headquarters at meetings in Paris which were not arranged when the estimate was framed.

B.3.—Expenditure on entertainment was less than anticipated.

C.3.—It is not possible to estimate accurately for this subhead, due to uncertainty of exact length of the Session of the United Nations General Assembly.

D.—The contribution to the Hague Conference on Private International Law proved higher than was anticipated.

C. C. CREMIN,  
*Accounting Officer.*

DEPARTMENT OF EXTERNAL AFFAIRS,  
7th July, 1961.

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, 1961, 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 ... ..                    | 1,272,000   | 1,218,769   | 53,231   | —                 |
| B.—Travelling Expenses ... ..                               | 42,000      | 40,947      | 1,053  | —                 |
| C.—Incidental Expenses ... ..                               | 1,300       | 996         | 304  | —                 |
| D.—Telegrams, Telephones, Postal Expenses, etc. ... ..      | 76,870      | 87,458      | —  | 10,588            |
| E.—Provision of Rooms for Official Purposes ... ..          | 600         | 516         | 84   | —                 |
| F.—Transport and Compensation                               | 4,050       | 3,113       | 937  | —                 |
| G.—Advertising ... ..                                       | 430         | 218         | 212  | —                 |
| H.—Insured Persons' Medical Certificates ... ..             | 114,720     | 126,967     | —  | 12,247            |
| I.—Blind Pensions Medical Certificates ... ..               | 280         | 264         | 16   | —                 |
| J.—Subscription, etc., to International Organisation ... .. | 160         | 152         | 8  | —                 |
| K.—Commission of Inquiry on Workmen's Compensation          | 800         | 140         | 660  | —                 |
| M.—Losses ... ..  | —           | 25          | —  | 25                |
| GROSS TOTAL ... ..  | £ 1,513,210 | 1,479,565   | 56,505   | 22,860            |
|   |             |             | Surplus of Gross Estimate over Expenditure £33,645 |                   |
|   | Estimated   | Realised    | Deficiency of Appropriations in Aid realised       |                   |
| <i>Deduct—</i><br>L.—Appropriations in Aid ... ..           | 1,009,610   | 999,020     | £10,590  |                   |
| NET TOTAL ... ..  | £ 503,600   | 480,545     | Net Surplus to be surrendered £23,055              |                   |

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

- A.—Saving mainly due to the non-filling or delayed filling of vacancies.
- B.—Estimated as closely as practicable.
- C.—Saving mainly due to the provisions for miscellaneous expenditure and carriage of parcels being greater than required.
- D.—The expenditure on postal expenses was greater than anticipated.
- E.—Allowances to officials and payments for occasional hire of rooms were less than expected.
- F.—Running costs of motor cars were lower than estimated and fewer cars than anticipated were in use owing to vacancies.
- G.—Saving due to certain accounts for advertising in 1960-61 not having been received before the close of the financial year.
- H.—Excess due to increase in rates of payment to medical certifiers.
- I.—The number of certificates issued was less than anticipated.
- K.—Saving due to suspension, early in the year, of meetings of the Commission pending compilation of a draft report by a small committee.
- 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 and S.73/3/54) ... ..   | 20 |
| 2. Loss resulting from the misappropriation by a Clerical Officer of a sum of £5 received by him on behalf of the Department from an insured person by way of refund of disability benefit. The officer was dismissed from the Service. A balance of salary in excess of £5 due was withheld (S.73/3/54) ... | 5  |

A further case involved no charge on public funds. An Agent fraudulently converted to his own use cheques drawn on the Social Insurance Fund to the value of £10 in respect of disability benefit payable to insured persons and which amount was subsequently made good. The Agent was dismissed.

In 1959-60, a Clerical Officer received an overpayment of salary, by way of sick pay, amounting to £58 as a result of the submission by him of forged medical certificates to cover absence from duty. He was suspended while the matter was being investigated. While under suspension he left the country and resigned from the Service. A balance of salary of £8 due was withheld. The net overpayment of £50 was written off as irrecoverable (E.95/5/60).

## APPROPRIATIONS IN AID

|  | Estimated         | Realised        |
|--|-------------------|-----------------|
|  | £                 | £               |
| 1. Receipt from the Social Insurance Fund in pursuance of Section 40 (2) of the Social Welfare Act, 1952 ...                     | 1,007,800         | 996,823         |
| 2. Receipts from sale of motor cars and parts ...  | 310               | 595             |
| 3. Repayment in respect of agency services performed on behalf of the British Ministry of Pensions and National Insurance ... .. | 590               | 612             |
| 4. Impressed stamping fees ... ..  | 340               | 396             |
| 5. Miscellaneous ... ..  | 570               | 594             |
|  | <u>£1,009,610</u> | <u>£999,020</u> |



1. The deficiency in the amount of the receipt from the Social Insurance Fund arose from the saving on Subhead A.

2. The number of motor cars sold and the receipts from sales were higher than anticipated.

4. The number of employers who availed themselves of the impressed stamping scheme was higher than estimated.

#### EXTRA REMUNERATION (exceeding £50)

Forty-three Clerical Officers received sums varying from £51 to £157 in respect of overtime.

Eight officers of various grades received sums ranging from £64 to £110 for service in the Army Reserve.

#### NOTES

This Account includes expenditure of £2,606 in respect of remuneration of staff temporarily lent, without repayment, to other Departments.

In addition to the expenditure shown under Subhead K, an amount of £2,297 is included under Subhead A in respect of salaries of the staff of the Commission of Inquiry on Workmen's Compensation. This Commission was set up in 1955-56 and the total expenditure to 31st March 1961 was £12,817.

P. J. KEADY,  
*Accounting Officer.*

AN ROINN LEASA SHÓISIALAIGH,  
31 Bealtaine, 1961.

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, 1961, 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<br>Granted            | More than<br>Granted |
|  | £          | £           | £                               | £                    |
| A.—Payment to the Social Insurance Fund under Section 39 (9) of the Social Welfare Act, 1952 |            |             |                                 |                      |
| Original   | £4,218,000 |             |                                 |                      |
| Supplementary  | 412,000    |             |                                 |                      |
|  | 4,630,000  | 4,630,000   | —                               | —                    |
| B.—Investment Return   | 37,000     | 35,926      | 1,074                           | —                    |
| TOTAL  |            |             |                                 |                      |
| Original   | £4,255,000 |             |                                 |                      |
| Supplementary  | 412,000    |             |                                 |                      |
|  | £4,667,000 | 4,665,926   |                                 |                      |
| Surplus to be surrendered  | ...        | £           | 1,074                           |                      |

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

B.—Estimated as closely as practicable.

## NOTE

Payments out of Subhead A in any financial year are provisional as expenditure and income of the Social Insurance Fund are not known until after the close of the year.

P. J. KEADY,  
Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,  
4 Bealtaine, 1961.

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, 1961, 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 ...   | 11,300,000  | 11,071,231  | 228,769  | —                 |
| B.—Children's Allowances ...  | 7,109,000   | 7,094,889   | 14,111   | —                 |
| C.—Unemployment Assistance  | 1,225,000   | 1,082,527   | 142,473  | —                 |
| D.—Widows' and Orphans' Non-contributory Pensions ...                             | 1,748,000   | 1,781,313   | —  | 33,313            |
| E.—Grants under the Education (Provision of Meals) Acts, 1914 to 1930, as amended | 80,000      | 79,458      | 542  | —                 |
| F.—Grants under the School Meals (Gaeltacht) Acts, 1930 and 1933 ...              | 10,000      | 9,518       | 482  | —                 |
| G.—Welfare of the Blind ...   | 14,500      | 18,769      | —  | 4,269             |
| H.—Grants towards the Supply of Fuel for Necessitous Families ...                 | 162,000     | 143,691     | 18,309   | —                 |
| I.—Grants towards the Supply of Footwear for Necessitous Children ...             | 37,500      | 27,157      | 10,343   | —                 |
| K.—Assistance paid in Error and Irrecoverable ...                                 | —           | 144         | —  | 144               |
| L.—Extra-Statutory Grants ...   | —           | 1,228       | —  | 1,228             |
| GROSS TOTAL ...   | £21,686,000 | 21,309,925  | 415,029  | 38,954            |
|   |             |             | Surplus of Gross Estimate over Expenditure<br>£376,075 |                   |
|   |             |             | Deficiency of Appropriations in Aid realised           |                   |
|   |             |             | Estimated  | Realised          |
| J.— <i>Deduct—</i> Appropriations in Aid ...                                      | 332,000     | 327,225     | £4,775   |                   |
| NET TOTAL ...   | £21,354,000 | 20,982,700  | Net Surplus to be surrendered<br>£371,300              |                   |

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

- A.—The saving was mainly due to the transfer of a number of pensioners to contributory pensions schemes. The saving was partly offset by the cost of the increases in pension rates and other changes effected by the Social Welfare (Miscellaneous Provisions) Act, 1960.
- B.—Estimated as closely as practicable.
- C.—The numbers of recipients of unemployment assistance were substantially lower than provided for. The resultant saving was partly offset by additional expenditure in respect of increased rates and other improvements under the Social Welfare (Miscellaneous Provisions) Act, 1960.
- D.—The excess resulted from the cost of increased rates and other changes effected by the Social Welfare (Miscellaneous Provisions) Act, 1960, partly offset by a saving due to a fall in the weekly value of pensions in operation.
- E and F.—Casual variations.
- G.—The excess was due to an increase in rates of capitation grants for blind persons maintained in institutions, for which provision had not been made in the estimate.
- H.—The saving was mainly due to a reduction in the number of old age pensioners participating in the scheme.
- I.—The saving arose mainly from a re-organisation of the scheme to ensure uniformity of treatment by all local authorities as regards scope and contributions by beneficiaries.
- 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 sec. 26 of the Unemployment Assistance Act, 1933, as amended by the Unemployment Assistance (Amendment) Acts, 1938 and 1940 ... .. | 311,000         | 306,361         |
| 2. Recoveries in cash under Section 9 (2) of the Old Age Pensions Act, 1908, etc. ... ..  | 12,000          | 12,708          |
| 3. Recoveries of children's allowances overpaid ... ..  | 100             | 212             |
| 4. Recoveries of unemployment assistance overpaid ... ..  | 300             | 613             |
| 5. Recoveries of widows' and orphans' non-contributory pensions overpaid ... ..   | 590             | 1,418           |
| 6. Repayments from the Social Insurance Fund of interim payments of social assistance ... ..  | 8,000           | 4,878           |
| 7. Miscellaneous ... ..   | 10              | 1,035           |
|   | <u>£332,000</u> | <u>£327,225</u> |

1. Anticipated instalments of contributions did not come to hand until after the close of the 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 ... ..                            | 2,742 |
| Children's Allowances ... ..                       | 420   |
| Unemployment Assistance ... ..                     | 595   |
| Widows' and Orphans' Non-contributory Pensions ... | 762   |

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 ... ..                            | 2,655 |
| Children's Allowances ... ..                       | 260   |
| Unemployment Assistance ... ..                     | 155   |
| Widows' and Orphans' Non-contributory Pensions ... | 784   |

P. J. KEADY,  
*Accounting Officer.*

AN ROINN LEASA SHÓISIALAIGH,  
31 Bealtaine, 1961.

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

ACCOUNT of the sum expended, in the year ended 31st March, 1961, 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 ... ..  | 240,600   | 235,876     | 4,724                           | —                 |
| B.—Travelling Expenses ... ..   | 5,700     | 6,916       | —                               | 1,216             |
| C.—Incidental Expenses ... ..   | 600       | 669         | —                               | 69                |
| D.—Telegrams, Telephones and Postage ... ..   | 3,350     | 3,698       | —                               | 348               |
| E.—Superintendent and District Registrars ... ..  | 2,800     | 2,622       | 178                             | —                 |
| F.—Expenses in connection with International Congresses, etc. ... ..  | 8,800     | 9,166       | —                               | 366               |
| G.—Statutory Inquiries ... ..   | 100       | 357         | —                               | 257               |
| H.—Expenses in connection with Consultative Health Councils, etc. ... ..  | 500       | 236         | 264                             | —                 |
| GRANTS  |           |             |                                 |                   |
| I.—Grants to Health Authorities   | 8,800,000 | 8,756,104   | 43,896                          | —                 |
| J.—Contributions to Local Authorities for the Improvement of County Homes and for alternative Accommodation for certain Classes hitherto maintained therein | 11,400    | 11,824      | —                               | 424               |
| K.—Grants to Voluntary Agencies   | 12,000    | 12,435      | —                               | 435               |
| L.—Grant to An Bord Altranais ...   | 1,950     | 2,334       | —                               | 384               |



| Service   | Grant     | Expenditure | Expenditure compared with Grant                       |                   |
|---|-----------|-------------|---|-------------------|
|   |           |             | Less than Granted                                     | More than Granted |
|   | £         | £           | £   | £                 |
| MISCELLANEOUS   |           |             |   |                   |
| M.—Dissemination of Information on Health and Health Services ... | 17,000    | 6,305       | 10,695  | —                 |
| N.—Vaccine Lymph Supply ...                                       | 1,500     | 1,500       | —   | —                 |
| O.—Technical Assistance ...                                       | 3,000     | —           | 3,000   | —                 |
| GROSS TOTAL ...£  | 9,109,300 | 9,050,042   | 62,757  | 3,499             |
|   |           |             | Surplus of Gross Estimate over Expenditure<br>£59,258 |                   |
|   | Estimated | Realised    | Deficiency of Appropriations in Aid realised          |                   |
| Deduct—   |           |             |   |                   |
| P.—Appropriations in Aid ...                                      | 343,700   | 342,640     | £1,060  |                   |
| NET TOTAL ...£  | 8,765,600 | 8,707,402   | Net Surplus to be surrendered<br>£58,198              |                   |

Extra Receipts payable to Exchequer £

Compensation for loss of services of an injured officer ... 101

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

- B.—An official visit to the United States of America by An Tánaiste and three senior officials of his Department was not foreseen when the estimate was framed.
- C.—This subhead covers a variety of minor expenses, and excesses arose under a number of headings, offset in part by a saving on Departmental advertising.
- D.—The volume of telephone traffic was greater than in previous years and the charge for the services of Telephonists was increased during the year.
- E.—The saving was due mainly to the transfer of the duties of Superintendent Registrars, on the occurrence of vacancies, to the local authorities.
- G.—Expenditure under this subhead depends on the number and duration of inquiries held during the year and cannot be estimated accurately.
- H.—The level of expenditure from this subhead is directly related to the number of meetings of Councils and Committees which it is difficult to estimate.
- L.—Expenditure by An Bord Altranais of £400 on a refresher course for nurses was inadvertently omitted from the data supplied by that body in connection with the preparation of the estimate.
- M.—A sum of £10,000 was included in the subhead towards the cost of publishing and distributing a booklet on the Health Service. It was not found possible to arrange for publication within the year. The provision has been repeated in the year 1961-62.
- O.—The National Organisation for Rehabilitation did not find it possible to submit its proposals for the utilisation of this Grant within the year. The provision has been repeated in the year 1961-62.

## APPROPRIATIONS IN AID

|   | Estimated       | Realised        |
|---|-----------------|-----------------|
|   | £               | £               |
| 1. Receipts from Local Taxation Account in respect of Licence Duties Grant (£268,000), and Estate Duty Grant (£55,000) under Sections 5 and 6, respectively, of the Health Services (Financial Provisions) Act, 1947 ... .. | 323,000         | 322,381         |
| 2. Costs payable by local authorities in relation to inquiries ...  | 50              | 675             |
| 3. Fees for renewal of licences to private mental hospitals ...   | 290             | 291             |
| 4. Fees under the Therapeutic Substances Act, 1932, and the Dangerous Drugs Act, 1934 ... ..  | 900             | 879             |
| 5. Recovery of salaries of officers on loan to outside bodies ...   | 2,185           | 3,266           |
| 6. Recovery from health authorities of cost of vaccine lymph supply ... ..  | 2,020           | 1,996           |
| 7. Sums repayable by health authorities under Section 60 of the Nurses Act, 1950 ... ..   | 1,375           | 1,142           |
| 8. Searches and certified copies of entries of births, deaths and marriages ... ..  | 10,870          | 12,004          |
| 9. Recoupment from American Grant Counterpart Special Account in respect of technical assistance (Subhead O)  | 3,000           | —               |
| 10. Miscellaneous ... ..  | 10              | 6               |
|   | <u>£343,700</u> | <u>£342,640</u> |

2. Costs in respect of an inquiry estimated at £600 which it had been anticipated would be recovered in the previous year did not come to credit until this year.

5. An Executive Officer was seconded to an outside body after estimate was prepared.

7. The receipt under this head is based on expenditure under Subhead K in 1959-60. As explained in the note to the Appropriation Account for that year, expenditure on the subhead was less than had been anticipated.

8. The grant of allowances in respect of dependent children to certain grades of Civil Servants and to Army personnel, and the commencement of operation of the scheme for contributory old age pensions resulted in an increase in the demand for birth certificates.

9. See note under Subhead O.

## NOTE

This Account includes expenditure of £525 in respect of remuneration of staff temporarily lent, without repayment, to other Departments.

P. S. Ó MUIREADHAIGH,  
*Accounting Officer.*

AN ROINN SLÁINTE,  
25 Bealtaine, 1961.

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,*



## DUNDRUM ASYLUM

ACCOUNT of the sum expended, in the year ended 31st March, 1961, 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 ... ..          | 42,280    | 41,942      | 338   | —                 |
| B.—Victualling Patients and Rations for Staff ... | 6,430     | 6,864       | —   | 434               |
| C.—Uniforms, Clothing for Patients, etc. ... ..   | 1,890     | 1,590       | 300   | —                 |
| D.—Travelling and Incidental Expenses ... ..      | 1,000     | 1,000       | —   | —                 |
| E.—Telegrams, Telephones and Postage ... ..       | 200       | 198         | 2   | —                 |
| F.—Farm and Garden ...                            | 450       | 521         | —   | 71                |
| GROSS TOTAL ...£                                  | 52,250    | 52,115      | 640   | 505               |
|   |           |             | Surplus of Gross Estimate over Expenditure £135 |                   |
|   | Estimated | Realised    | Surplus of Appropriations in Aid realised       |                   |
| Deduct—   |           |             |   |                   |
| G.—Appropriations in Aid ...                      | 1,490     | 1,720       | £230  |                   |
| NET TOTAL ...£                                    | 50,760    | 50,395      | Total Surplus to be surrendered £365            |                   |

|   |     |     |    |
|---|-----|-----|----|
| Number of patients estimated for            | ... | ... | 85 |
| Daily average number of patients maintained | ... | ... | 90 |

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

- B.—The daily average inmate population was 90 as against 85 provided for. In addition the cost of certain items of foodstuffs, e.g., milk and butter, recorded increases in price.
- C.—An issue of tunics due to be made to the Male Attendant staff in March 1961 was not made until the 1961–62 year owing to unavoidable delay in the placing of the contract.
- F.—A greater quantity of hay than had been anticipated was harvested and in order to dispose of the surplus it was considered advisable to have it baled. Also it was necessary to have the motor lawn mower extensively repaired.

## APPROPRIATIONS IN AID

|  | Estimated     | Realised      |
|--|---------------|---------------|
|  | £             | £             |
| 1. Receipts from Attendants for rations ... ..   | 603           | 534           |
| 2. Receipts from farm and garden (including value of<br>produce used in the Asylum) ... .. | 535           | 756           |
| 3. Receipts from leather work, rug and mat-making ...                                      | 255           | 255           |
| 4. Miscellaneous ... ..  | 97            | 175           |
|  | <u>£1,490</u> | <u>£1,720</u> |

1. The number of Attendants who drew rations during the year was less than had been anticipated.

2. A second cutting of hay was possible and as a result the quantity available for sale was much greater than expected. Also the yield of apples was abnormally high and yielded a return of approximately £60.

4. The highest tender for the purchase of the kitchen offal was much higher than previous years.

W. J. COYNE,  
*Accounting Officer.*

19th May, 1961.

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.*



## INCREASES IN PENSIONS

ACCOUNT of the sum expended, in the year ended 31st March, 1961, 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. | 127,000 | 103,368     | 23,632                          | —                 |

Surplus to be surrendered ... £23,632

## DETAILS OF EXPENDITURE AS COMPARED WITH ESTIMATE

|  | Estimate        | Expenditure     |
|--|-----------------|-----------------|
|  | £               | £               |
| Civil Service ... ..   | 24,500          | 24,500          |
| National School Teachers ... ..  | 20,600          | 22,070          |
| Garda Síochána (including widows) ... ..   | 16,100          | 16,100          |
| Resigned and dismissed members of Royal Irish Constabulary (including widows) ... .. | 3,000           | 3,000           |
| Defence Forces—  |                 |                 |
| Retired Pay and Pensions ... ..  | 9,900           | 9,219           |
| Wound and Disability Pensions and Allowances ... ..                                  | 10,000          | 9,636           |
| Military Service Pensions ... ..   | 17,200          | 14,556          |
| Special Allowances ... ..  | 17,500          | 4,251           |
| Connaught Rangers, Local Authorities, etc. ... ..                                    | 8,200           | 36              |
|  | <u>£127,000</u> | <u>£103,368</u> |

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
23rd May, 1961.

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.*

## CONTINGENCY FUND DEPOSIT ACCOUNT

## See also Report of Comptroller and Auditor General

AN ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST MARCH, 1961, IN CONNECTION WITH THE  
CONTINGENCY FUND

| RECEIPTS   | PAYMENTS  |
|--|---|
| Balance at 1st April, 1960 ... .. £ 20,000           | Advances in anticipation of :—                    |
| Repayment of Advances :—                             | Vote for Department of the Taoiseach ... .. 426   |
| From Vote for Department of the Taoiseach ... .. 426 | Vote for Posts and Telegraphs ... .. 49           |
| From Vote for Posts and Telegraphs ... .. 49         | Balance of Fund at 31st March, 1961 ... .. 20,000 |
| £20,475  | £20,475   |

DEPARTMENT OF FINANCE,  
14th July, 1961.

T. K. WHITAKER,  
*Accounting Officer.*

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*





# INDEX

TO THE

## APPROPRIATION ACCOUNTS OF PUBLIC SERVICES, 1960-61, AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

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