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# APPROPRIATION ACCOUNTS

## 1961-62

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED  
BY THE OIREACHTAS FOR PUBLIC SERVICES FOR  
THE YEAR ENDED 31 MARCH 1962, 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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1962

(Pr. 6657).

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# ACCOUNTS OF THE PUBLIC SERVICES, 1961-62

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

### GENERAL

#### *Outturn of the Year*

(Adjusted to the nearest £)

1. The audited accounts are summarised on page xxxv. The amount to be surrendered as shown in the summary is £3,092,750 arrived at as follows :—

|                             | £           | Estimated<br>£ | Actual<br>£  |
|-----------------------------|-------------|----------------|--------------|
| Gross Expenditure           |             |                |              |
| Original estimates ..       | 142,553,589 |                |              |
| Supplementary do.           | 13,713,057  |                |              |
|                             |             | 156,266,646    | 153,484,807  |
| <i>Deduct—</i>              |             |                |              |
| Appropriations in Aid       |             |                |              |
| Original estimates ..       | 10,838,069  |                |              |
| Supplementary do.           | 312,007     |                |              |
|                             |             | 11,150,076     | 11,460,987   |
| Net Expenditure .. ..       |             | £145,116,570   | £142,023,820 |
| Amount to be surrendered .. |             | £3,092,750     |              |

This represents 2.1 per cent. of the supply grants as compared with 3.2 per cent. in the previous year. The principal savings were :—

| Amount<br>£ | Vote No. | Service                               |
|-------------|----------|---------------------------------------|
| 854,629     | 43       | Agriculture                           |
| 483,298     | 45       | Transport and Power                   |
| 269,170     | 9        | Public Works and Buildings            |
| 207,895     | 53       | Social Assistance                     |
| 201,316     | 14       | Superannuation and Retired Allowances |
| 170,412     | 44       | Industry and Commerce                 |
| 162,813     | 47       | Defence                               |

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 £964,289.

*Surrender of Balances on 1960-61 Votes*

3. The balances due to be surrendered out of votes for the public services for 1960-61 amounted to £4,268,634. I hereby certify that these balances have been duly surrendered.

*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 6 of the previous report the balance in the Winding up Account at 31st March 1961 was £931,819 (including £8,580 in the hands of agent Departments). Issues to agent Departments in the year amounted to £150,675, viz :—

|                               | Vote |    |    |    | £        |
|-------------------------------|------|----|----|----|----------|
| 9. Public Works and Buildings | ..   | .. | .. | .. | 4,500    |
| 29. Local Government          | ..   | .. | .. | .. | 8,781    |
| 39. Lands                     | ..   | .. | .. | .. | 13,000   |
| 42. Roinn na Gaeltachta       | ..   | .. | .. | .. | 6,000    |
| 43. Agriculture               | ..   | .. | .. | .. | 67,700   |
| 44. Industry and Commerce     | ..   | .. | .. | .. | 835      |
| 45. Transport and Power       | ..   | .. | .. | .. | 49,859   |
|                               |      |    |    |    | <hr/>    |
|                               |      |    |    |    | £150,675 |
|                               |      |    |    |    | <hr/>    |

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 1962 was as follows :—

|                                     | Project   | Total<br>Expenditure<br>to<br>31 March 1962<br>£ |
|-------------------------------------|---|--|
| PUBLIC WORKS AND BUILDINGS :        |   |  |
| Gaeltacht Projects :                |   |  |
|                                     | Cora Point, Inishmaan ..  | 10,110   |
|                                     | Inishere Pier ..  | 18,435   |
|                                     | An Chorr Áit, Inishere ..   | 2,390  |
| Drainage Works :                    |   |  |
|                                     | Owenogarney River Embank-<br>ments Scheme ..  | 108,349  |
|                                     | Deale and Swillyburn Rivers<br>Scheme ..  | 245,245  |
|                                     | *Shannon Catchment Survey   | 1,982  |
| SPECIAL EMPLOYMENT SCHEMES OFFICE : |   |  |
|                                     | *Urban Employment Schemes   | 668,927  |
|                                     | *Minor Employment Schemes   | 135,806  |
|                                     | *Development Works in bogs<br>used by landholders and<br>other private producers ..                     | 152,379  |
|                                     | *Rural Improvements Scheme  | 192,888  |
| DEPARTMENT OF LOCAL GOVERNMENT :    |   |  |
|                                     | Road Fund ..  | 2,520,603  |
|                                     | Road Works (Fior-Ghaeltacht)  | 101,421  |
|                                     | *Works under the Local Auth-<br>orities (Works) Act, 1949   | 450,000  |
|                                     | Repairs to sea wall, Bray ..  | 8,936  |
|                                     | Helvick Water Supply<br>Scheme, Co. Waterford ..  | 5,250  |
|                                     | Glencolumbkille Water Supply<br>Scheme, Co. Donegal ..  | 2,850  |
|                                     | Inishmore (Aran) Regional<br>Water Supply Scheme ..   | 6,105  |
|                                     | Falcarragh Sewerage Scheme,<br>Co. Donegal ..   | 3,300  |
|                                     | Scheme for disposal of effluent<br>at factory of Gorey Leather<br>Co. Ltd., Co. Wexford ..              | 11,435   |
|                                     | Water Supply Extension to<br>Teelin Pier ..   | 200  |
|                                     | Carraroe Sewerage Scheme..  | 2,242  |
| DEPARTMENT OF LANDS :               |   |  |
|                                     | Improvement Works—Shan-<br>non Flooding Relief Scheme   | 100,497  |
| FISHERIES :                         |   |  |
|                                     | Establishment of fish farm<br>by Inland Fisheries Trust   | 38,000   |
|                                     | Establishment of fish handling<br>and processing station at<br>Galway by An Bord Ias-<br>caigh Mhara .. | 33,871   |
|                                     | Provision of fishing boats in<br>the Fior-Ghaeltacht by An<br>Bord Iascaigh Mhara ..                    | 68,386   |
| ROINN NA GAELTACHTA :               |   |  |
|                                     | Taibhdhearc Ghaoth Dobhair,<br>Co. Dhún na nGall ..   | 12,000   |
| DEPARTMENT OF AGRICULTURE :         |   |  |
|                                     | *Bovine Tuberculosis Eradica-<br>tion Scheme ..   | 653,000  |
|                                     | *Farm Buildings and Farm<br>Water Supply Schemes for<br>farmers undertaking B.T.E.                      |  |

|  | Project  | Total<br>Expenditure<br>to<br>31 March 1962<br>£ |
|--|--|--|
| DEPARTMENT OF AGRICULTURE— <i>contd.</i> :   |  |  |
|  | Production of foundation<br>stocks of seed .. ..   | 104,374  |
|  | Artificial Insemination facili-<br>ties in North Western Area ..   | 39,975   |
|  | Drainage of River Rye ..   | 54,720   |
|  | Glenamoy peatland experi-<br>mental station (transferred<br>to An Foras Talúntais from<br>21 May 1959) .. .. | 71,000   |
|  | Facilities for drying and stor-<br>age of onions in Co. Kerry ..   | 10,321   |
|  | Buildings and equipment for<br>Department's agricultural<br>schools and farms ..                             | 76,819   |
|  | Erection of pig progeny test-<br>ing station .. ..   | 36,246   |
|  | Orchard planting in Dun-<br>garvan area .. ..  | 19,303   |
|  | Provision of storage for seed<br>and ware potatoes ..  | 2,647  |
| DEPARTMENT OF INDUSTRY AND COMMERCE :  |  |  |
| Payments to An Óige for<br>purchase, repair, renova-<br>tion, etc., of premises at : | 78, Morehampton Road, Dub-<br>lin—purchase and repair,<br>etc. .. ..   | 12,159   |
|  | 1, Redelyffe, Western Road,<br>Cork—purchase and fur-<br>nishing, etc. .. ..                                 | 7,813  |
|  | Ballhill Youth Hostel, Co.<br>Donegal—improvements ..  | 2,015  |
|  | Knockree Youth Hostel,<br>Enniskerry — improve-<br>ments .. ..   | 500  |
|  | Aghadoe House, Co. Kerry—<br>purchase and furnishings,<br>etc. .. ..   | 9,343  |
| TRANSPORT AND POWER :  |  |  |
|  | Improvement Works at<br>Dublin Harbour .. ..   | 369,245  |
|  | Improvement Works at Cork<br>Harbour .. ..   | 400,000  |
|  | Improvement Works at<br>Limerick Harbour .. ..   | 45,836   |
|  | Survey of Moy Estuary ..   | 1,869  |
|  | Improvement Works at Dun<br>Laoghaire Station ..   | 20,000   |
| Repairs to roads to turf-<br>burning generating<br>stations :                        | Payments to Department of<br>Local Government .. ..  | 128,024  |
|  | Payments to Special Employ-<br>ment Schemes Office .. ..   | 51,500   |
|  | Survey of roads and bridges<br>in vicinity of sites for four<br>turf-burning generating<br>stations .. ..    | 809  |
|  |  | <hr/> £7,019,125                                 |

\*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 1962 was £780,875 (including £8,311 in the hands of agent Departments).

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

## RECEIPTS

## REVENUE :—

|  |                   |
|--|-------------------|
| Customs and Excise Duties .. .. .                  | 78,43,000         |
| Estate, etc., Duties and Stamps .. .. .            | 5,80,000          |
| Income Tax and Corporation Profits Tax .. .. .     | 34,92,000         |
| Motor Vehicle Duties .. .. .                       | 6,97,000          |
| Post Office .. .. .                                | 10,50,000         |
| Interest on Advances from the Central Fund .. .. . | 7,92,457          |
| Sundry Receipts .. .. .                            | 7,11,213          |
|  | <u>151,65,670</u> |

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

|  |                 |
|--|-----------------|
| Electricity (Supply) Acts, 1927 to 1961 .. .. .                          | 65,935          |
| Turf Development Acts, 1946 to 1961 .. .. .                              | 21,555          |
| Sea Fisheries Acts, 1952 to 1959 .. .. .                                 | 0,476           |
| Trade Loans (Guarantee) Acts, 1939 to 1954 .. .. .                       | 3,811           |
| Insurance Act, 1953 (Section 2 (4)) .. .. .                              | 287             |
| Gaeltacht Industries Act, 1957 .. .. .                                   | 1,699           |
| Road Fund (Grants and Advances) (Temporary Provisions) Act, 1959 .. .. . | 3,384           |
| Road Fund (Advances) Acts, 1926 and 1948 .. .. .                         | 4,937           |
| Tourist Traffic Acts, 1939 to 1955 .. .. .                               | 65              |
|  | <u>1,13,149</u> |

## MONEY RAISED BY CREATION OF DEBT :—

|  |                   |
|--|-------------------|
| Savings Certificates .. .. .                 | 3,50,000          |
| Ways and Means Advances .. .. .              | 31,70,000         |
| Exchequer Bills .. .. .                      | 119,00,000        |
| Bank Advances .. .. .                        | 7,20,000          |
| Prize Bonds ... .. .                         | 4,65,435          |
| Other Borrowings .. .. .                     | 6,53,467          |
| Telephone Capital Acts, 1924 to 1960 .. .. . | 2,40,000          |
| 6% Exchequer Stock 1980/85 .. .. .           | 16,99,044         |
|  | <u>191,92,946</u> |

TOTAL RECEIPTS .. £344,74,765

## THE CENTRAL FUND FOR THE YEAR ENDED 31 MARCH 1962

## ISSUES

## CENTRAL FUND SERVICES :—

£

|  |            |
|--|------------|
| Public Debt Services .. .. .   | 25,789,694 |
| Road Fund .. .. .  | 6,927,000  |
| Payments to Local Taxation Account, etc. .. .                                      | 1,140,907  |
| Annuities, Pensions, Salaries, Allowances and Returning Officers' Expenses .. .. . | 302,352    |

|                         |                    |
|-------------------------|--------------------|
| SUPPLY SERVICES .. .. . | 142,089,756        |
|                         | <u>176,249,709</u> |

## ISSUES UNDER THE FOLLOWING ACTS :—

|  |                   |
|--|-------------------|
| Electricity (Supply) Acts, 1927 to 1961 .. .. .                          | 775,000           |
| Turf Development Acts, 1946 to 1961 .. .. .                              | 1,340,000         |
| Sea Fisheries Acts, 1952 to 1959 .. .. .                                 | 112,000           |
| Trade Loans (Guarantee) Acts, 1939 to 1954 .. .. .                       | 5,106             |
| Gaeltacht Industries Act, 1957 .. .. .                                   | 70,000            |
| Road Fund (Grants and Advances) (Temporary Provisions) Act, 1959 .. .. . | 200,000           |
| Local Loans Fund Acts, 1935 to 1961 .. .. .                              | 5,600,000         |
| Telephone Capital Acts, 1924 to 1960 .. .. .                             | 2,400,000         |
| Irish Shipping Ltd. Acts, 1947 and 1959 .. .. .                          | 1,003,000         |
| Bretton Woods Agreements Act, 1957 .. .. .                               | 232,000           |
| Industrial Credit Acts, 1933 to 1959 .. .. .                             | 3,135,000         |
| Shannon Free Airport Development Co. Ltd., Acts, 1959 and 1961 .. .. .   | 720,000           |
| Air Navigation and Transport Acts, 1936 to 1961 .. .. .                  | 743,000           |
| Broadcasting Authority Act, 1960 .. .. .                                 | 1,351,000         |
| Finance Acts, 1953 (Section 16) and 1954 (Section 22) .. .. .            | 190,000           |
| International Development Association Act, 1960 .. .. .                  | 13,467            |
| Grass Meal (Production) Acts, 1953 and 1959 .. .. .                      | 45,000            |
| Irish Steel Holdings Ltd. Act, 1960 .. .. .                              | 1,500,000         |
| Agricultural Credit Acts, 1927 to 1961 .. .. .                           | 1,765,000         |
|  | <u>21,199,573</u> |

## ISSUES FOR THE REDEMPTION OF PUBLIC DEBT :—

|                                    |                    |
|------------------------------------|--------------------|
| Savings Certificates .. .. .       | 2,005,000          |
| Ways and Means Advances .. .. .    | 19,240,000         |
| Exchequer Bills .. .. .            | 110,500,000        |
| Bank Advances .. .. .              | 7,200,000          |
| Prize Bonds .. .. .                | 2,249,000          |
| 3% Transport Stock 1955/60 .. .. . | 37,511             |
| Other Borrowings .. .. .           | 5,917,155          |
|                                    | <u>147,148,666</u> |

TOTAL ISSUES .. £344,597,948

## VOTE 7.—OFFICE OF THE REVENUE COMMISSIONERS

*Subhead A.—Salaries, Wages and Allowances, etc.*

8. The extent to which staff was engaged for lengthy periods on overtime in connection with Income Tax work came under notice in the course of audit. In two cases officers were employed on overtime for up to 30 hours a week and totalling more than 1,300 hours in the year. Their overtime earnings almost equalled their normal salaries. I invited the observations of the Accounting Officer on the economy of employing staff for such protracted spells of overtime having regard to the high rate payable for overtime in excess of 12 hours a week and the impairment of efficiency usually associated with prolonged working hours. I was informed that the abnormal circumstances arising out of the introduction of P.A.Y.E. and the urgent need to dispose of the large number of cases of Schedule E. arrears necessitated the employment of all available officers on overtime, and that it was essential in order to maintain continuity to have a nucleus of experienced officers on more or less continuous overtime.

*Revenue Account*

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

10. The net yield of revenue for the years 1961–62 and 1960–61, under its main heads, is shown in the following statement :—

|   | 1961–62      | 1960–61      |
|---|--------------|--------------|
|   | £            | £            |
| Customs (including Special Import Levy) .. .. . | 44,933,181   | 40,669,835   |
| Excise .. .. .                                  | 33,512,390   | 30,065,517   |
| Estate, etc., Duties .. .. .                    | 2,865,439    | 3,193,688    |
| Stamps .. .. .                                  | 2,955,377    | 2,739,407    |
| Income Tax, Sur-tax and Super Tax               | 31,292,909   | 27,265,688   |
| Corporation Profits Tax, etc. ..                | 3,667,444    | 3,274,210    |
|   | <hr/>        | <hr/>        |
| Total ..  | £119,226,740 | £107,208,345 |
|   | <hr/>        | <hr/>        |

£119,225,000 was paid into the Exchequer during the year leaving a balance of £2,019,695 as compared with £2,017,955 at the end of the previous financial year.

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

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

| Year of Account           | Income Tax outstanding at 1 June 1962*  |                     | Sur-tax (including Super Tax and Excess Sur-tax) outstanding at 31 March 1962 | Corporation Profits Tax (including Excess Corporation Profits Tax) outstanding at 31 March 1962 |
|---------------------------|---|---------------------|---|---|
|                           | Central Collection Office (Dublin General Schedule E)   | All other Districts |   |   |
|                           | £   | £                   | £   | £   |
| 1955/56 and earlier years |   |                     | 680,362   | 181,609   |
| 1956/57                   | 667,881†  | 3,594,641†          | 132,568   | 40,063  |
| 1957/58                   |   |                     | 301,008   | 42,816  |
| 1958/59                   |   |                     | 313,810   | 92,420  |
| 1959/60                   | 72,571  | 1,428,407           | 278,490   | 152,935   |
| 1960/61                   |   |                     | 427,169   | 359,213   |
| TOTAL ...                 | 740,452   | 5,023,048           | 2,133,407   | 869,056   |
|                           | £5,763,500  |                     |   |   |
|                           | Of the above taxes it is estimated that the following amounts will eventually be established to be payable :— |                     |   |   |
|                           | £1,500,000  |                     | £300,000  | £ 250,000   |

\*Exclusive of amounts for which before 1 June 1962 provision was made for collection under "Pay As You Earn" during 1962-63.

†Break-down over the various years not available.

Comparative totals of outstanding assessments for the previous year are—Income Tax, £9,429,276 ; Sur-tax, etc., £2,111,583 and Corporation Profits Tax, £925,380.

### *Extra-statutory Repayments of Customs and other Duties*

12. Extra-statutory repayments of Customs duties (including Special Import Levy), £10,269, Excise duties, £8,460 and Stamp duties, £67, were made during the year.

### *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 1962. I have made a test examination of the items included in the

schedules with satisfactory results. The total amount, £288,020, remitted or passed as irrecoverable is made up as follows :—

|  | £        |
|--|----------|
| Customs duties (one case) .. ..          | 73       |
| Estate, etc., duties (three cases) .. .. | 2,104    |
| Income Tax (2,018 cases) .. ..           | 267,364  |
| Sur-tax (20 cases) .. ..                 | 18,479   |
|  | <hr/>    |
|  | £288,020 |

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

| Remission  | £        |
|--|----------|
| On compassionate grounds .. ..                           | 73       |
| On grounds of equity .. ..                               | 79       |
| Composition settlements .. ..                            | 20,907   |
|  | <hr/>    |
| Amounts Irrecoverable                                    |          |
| Miscellaneous : liability not enforceable,<br>etc. .. .. | 266,961  |
|  | <hr/>    |
|  | £288,020 |

#### VOTE 9.—PUBLIC WORKS AND BUILDINGS

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

14. The charge to the subhead comprises £509,019 expended on general architectural and engineering works and £1,698,476 in respect of grants towards the cost of erection, enlargement or improvement of national schools. Of the latter sum £949,790 was paid to managers who undertook responsibility for carrying out the works and £748,686 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. Reference was made in paragraph 15 of my previous report to expenditure 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 £6,283 was incurred during the year bringing the total from date of transfer to £28,880.

16. Following a Government decision to have Templemore Military Barracks converted to a training centre for Garda recruits the Department of Finance sanctioned expenditure estimated at £435,000, including £35,000 (approximately) for Architect's and Quantity Surveyor's fees, for the erection of new buildings and the renovation and adaptation of existing accommodation.

Because the Commissioners of Public Works were unable to undertake the planning and supervision of the project the Minister for Justice with the sanction of the Minister for Finance engaged an Architect and a Quantity Surveyor on a fee basis and entered into a contract for the execution of the work. The contractor was selected from 11 builders who were invited to tender on the basis of a schedule of rates for new works and adaptations to be measured and valued during the progress of the works in accordance with approximate Bills of Quantities.

The contract was placed on 12 July 1961 and expenditure to 31 March 1962 amounting to £93,506 has been charged to this subhead.

*Subhead BB.—Coast Protection*

17. The survey and experimental works in connexion with the prevention of coast erosion at Rosslare Strand were continued and £19,865 was expended during the year. The total expenditure to 31 March 1962 on this project amounted to £75,588 towards which the Wexford Co. Council contributed £25,217.

*Subhead J.2.—Arterial Drainage—Construction Works*

18. The charge to the subhead in respect of construction works in progress during the year amounted to £761,654. In addition, the value of stores issued and charges for the use of plant were assessed at £428,855. The cost of each scheme to 31 March 1962 was :—

| Work                        | Estimated<br>Cost | Expenditure<br>to<br>31 March<br>1962 |
|-----------------------------|-------------------|---------------------------------------|
|                             | £                 | £                                     |
| Catchment Drainage Scheme : |                   |                                       |
| Corrib-Clare .. .. .        | 3,000,000         | 2,697,643                             |
| Maine .. .. .               | 760,000           | 594,326                               |
| Inny .. .. .                | 1,840,000         | 407,252                               |
| Moy .. .. .                 | 3,260,000         | 559,046                               |
| Ballyteigue and Kilmore ..  | 105,000           | 114,582                               |
| Broadmeadow .. .. .         | 400,000           | 40,429                                |
| Existing Embankments :      |                   |                                       |
| Fergus .. .. .              | 210,000           | 206,603                               |
| Swilly .. .. .              | —                 | 17,728                                |
| Shannon Estuary .. .. .     | —                 | 745                                   |

The balance of the charge to the subhead is made up of sums amounting to £3,470 being remanets of expenditure on completed schemes.

*Stores*

19. Reference was made in paragraph 19 of my previous report to surplus stocks of spare parts of an estimated value of £45,000 held at the Central Engineering Workshop. Following

my inquiries the Commissioners appointed a Board of Survey who examined the items in question and made recommendations for their disposal.

20. I also mentioned in paragraph 20 of my previous report that following the recommendations made by a firm of consultants the stores were being reorganised and a system of material control introduced. Progress has been made in this direction but it is not expected that the recommendations of the consultants will be fully implemented before 31 March 1963.

21. The Committee of Public Accounts in its report on the accounts for 1955-56 referred to the existence of two sets of store records and it was promised that this matter would be investigated. Since 1 November 1961, on the recommendation of the consultants, only one set of records is being kept. A system of continuous stocktaking has also been introduced.

#### VOTE 10.—EMPLOYMENT AND EMERGENCY SCHEMES

22. Provision was made under subhead C (Urban Employment Schemes) and subhead D (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 £263,852, 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.

23. The expenditure charged to subhead E (Minor Employment Schemes) and subhead F (Development Works in Bogs used by Landholders and other Private Producers), amounting to £285,322, 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 G (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 £190,379 and contributions by beneficiaries, which are appropriated in aid of the vote, totalled £34,368.

25. The amount charged to subhead H (Miscellaneous

Schemes) comprises expenditure on accommodation roads on islands, 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 24.—GARDA SÍOCHÁNA

##### *Subhead C.—Subsistence Allowances*

26. The Garda Síochána Allowances Order, 1958, provides *inter alia* for the payment of allowances at specified rates to members of the Force employed on duty away from their permanent stations. I observed instances in which nightly subsistence allowances under this order were paid to members for periods they would appear to have spent in their homes. Although these payments are permissible under the order, I considered them to be contrary to the general intention that subsistence allowances should cover only extra expenses necessarily incurred on the public service. The Accounting Officer has informed me that he agrees with my contention and that as soon as a suitable opportunity presents itself he proposes to give consideration to an appropriate amendment of the Allowances Order with a view to preventing such payments in future. He also informed me that in the meantime claims in similar circumstances would be resisted.

#### VOTE 29.—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 1961-62 amounted to £6,998,657 compared with £6,349,910 in the previous year. They include fines amounting to £58,167 collected by the Department of Justice, £5,864 in respect of fees received under the Road Traffic Act (Parts VI and VII) (Fees) Regulations, 1937, and £63,507 received from government departments in respect of State-owned vehicles. £6,927,000 was paid into the Exchequer during the year and £16,006 was refunded leaving a balance of £141,974 as compared with £86,323 at the end of the previous financial year.

#### VOTE 31.—PRIMARY EDUCATION

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

28. Five of the six residential colleges used to provide secondary education for selected candidates for the teaching profession were discontinued at the close of the school year

on 31 July 1961. Four of the college premises were transferred to their former conductors under agreements for sale which restricted their use to that of Class A secondary schools for a period of at least twenty years. The premises and lands of the fifth college were transferred to the Office of Public Works pending a decision as to their future use.

29. The Department accepted liability for the school fees of 349 former preparatory college pupils who continued their studies to complete the secondary course. The charge to the subhead includes £24,672 in respect of school fees; and contributions by parents or guardians amounting to £5,991 have been appropriated in aid of the vote.

30. Former preparatory college teachers were permitted to retain their old salary scales if they continued teaching in either secondary or national schools. Compensation for loss of employment was paid to certain teachers and subordinate staff on an *ex-gratia* basis and amounted to £11,745.

*Subhead D.—Superannuation, etc., of Teachers*

31. The charge to the subhead includes sums amounting to £15,000, approximately, in respect of improvements in pension granted with the approval of the Minister for Finance to certain classes of teachers with pensionable service prior to 1934. The necessary amendment to the Superannuation Scheme has not yet been promulgated.

*Suspense Account*

32. Reference was made in previous reports to the transfer to a Suspense Account of a sum of £360,000 which was voted for the purpose of making *ex-gratia* payments in the nature of lump sums to former national school teachers who were on pension on 1 January 1950 or to the widows of such pensioners. Including sums totalling £946 which were issued during the year under review the total payments from the account to 31 March 1962 was £324,744 leaving a balance of £35,256 in the account. The payments were made in accordance with the terms of an amendment to the National School Teachers' Superannuation Scheme 1934–58 which has yet to be promulgated.

VOTE 32.—SECONDARY EDUCATION

*Subhead E.—Publication of Irish Text Books*

33. Reference was made in previous reports to the publication under agreements with a publishing company of certain text books 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 publishing company 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 instalments equal to 20 per cent. of the amount realised on sales. Including a sum of £235 issued during the year the total issues under fourteen agreements entered into for approved books amounted to £9,382 at 31 March 1962, comprising £7,595 in respect of ten completed works and £1,787 advance payments in respect of four books publication of which is awaited.

Repayments to 31 March 1962, including £339 received in the year under review, amounted to £5,530 of which £3,600 derived from grants by Bord na Leabhar Gaeilge and £1,930 from sales.

I am in communication with the Accounting Officer regarding the recovery from the publishers of sums due in respect of sales after 31 December 1960 and the refund by them of grants amounting to £549 issued by Bord na Leabhar Gaeilge.

#### VOTE 39.—LANDS

##### *Subhead I.—Improvement of Estates, etc.*

34. A tender received in April 1959 for the erection of six dwellinghouses and twelve outoffices for the sum of £9,120 was not accepted because it was considered by the Land Commission that the tenderer would not be able to undertake the job immediately. It was decided to carry out the work by direct labour and the buildings were completed in February 1962 at a cost of £11,971. I have invited the observations of the Accounting Officer on the economy of the procedure adopted.

35. Formal agreements are not entered into with contractors who hire machinery to the Land Commission for improvement works. In reply to my inquiry I was informed that the Land Commission had found that the simple procedure which it followed led to no legal or other difficulty in practice over many years but that the question of adopting more formal procedure had been receiving attention and that further consideration would be expedited.

#### VOTE 41.—FISHERIES

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

36. There were no payments of compensation during the year but £1,129 was paid as interest under section 3 of the Freshwater Fisheries (Prohibition of Netting) Act, 1951 on compensation paid in previous years.

##### *Subhead E.2.—Deficit*

37. The Committee of Public Accounts in its report on the accounts for 1959-60 referred to a deficiency of £186,000 in respect of repayable advances made to the former Sea Fisheries Association for which An Bord Iascaigh Mhara was made liable under section 27 of the Sea Fisheries Act, 1952. As will be noted from the account this deficiency has been written off with the sanction of Dáil Éireann.

*Salmon Conservancy Fund*

38. 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 42.—ROINN NA GAELTACHTA

*Subhead D.—Scéimeanna Feabhsúcháin sa Ghaeltacht*

39. The charge to the subhead comprises :—

|                              | £       |
|------------------------------|---------|
| Roads scheme .. .. .         | 47,479  |
| Water and Sewerage scheme .. | 14,921  |
| Marine Works .. .. .         | 5,216   |
| Glasshouse scheme .. .. .    | 2,251   |
| Pig scheme .. .. .           | 2,197   |
| Heat and Light scheme .. ..  | 860     |
| Secondary Schools .. .. .    | 9,601   |
| Recreation Halls .. .. .     | 2,790   |
| Miscellaneous schemes .. ..  | 3,298   |
|                              | <hr/>   |
|                              | £88,613 |

40. A number of new glasshouses under construction in Connemara and in South Mayo under the Glasshouse scheme sustained considerable damage as a result of a severe storm in September 1961. I understand that the question of their rehabilitation and completion is the subject of discussion between the Office of Public Works and the contractors.

41. The expenditure on secondary schools included grants totalling £2,411 towards the travelling expenses of day pupils attending secondary schools in the Gaeltacht.

## VOTE 43.—AGRICULTURE

*Subhead K.6.—Farm Buildings Scheme and Water Supplies*

42. The expenditure is made up as follows :—

|  | £          |
|--|------------|
| Grants for the construction and improvement of farm buildings, etc. .. | 805,762    |
| Water Supplies scheme .. .. .  | 128,146    |
| Administrative expenses .. .. .  | 72,795     |
|  | <hr/>      |
|  | £1,006,703 |

*Subhead K.7.—Land Project*

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

|  | £          |
|--|------------|
| Salaries, wages and allowances ..          | 298,828    |
| Travelling expenses .. ..                  | 75,481     |
| Lime and fertilisers .. ..                 | 90,026     |
| Grants to farmers .. ..                    | 1,528,115  |
| Payments to contractors .. ..              | 34,870     |
| Advertising and publicity .. ..            | 2,954      |
| District offices and stores—rents, etc. .. | 11,467     |
| Payments to Office of Public Works ..      | 21,678     |
| Miscellaneous expenses .. ..               | 758        |
|  | <hr/>      |
|  | £2,064,177 |
|  | <hr/>      |

44. 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 £1,528,115 in the year as compared with £1,616,240 in the previous year.

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

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

|  | £          |
|--|------------|
| Subsidy to meet the delivery cost of ground lime-stone and other suitable forms of lime ..   | 493,121    |
| Subsidy to enable phosphatic fertilisers to be sold by manufacturers and importers at reduced prices .. ..                                   | 1,870,944  |
| Subsidy to manufacturers of home produced superphosphate to enable supplies to be made available on the home market at the world price .. .. | 343,995    |
| (as from 1 September 1961 this scheme is amalgamated with the Phosphatic Fertiliser Subsidy Scheme)  |            |
| Subsidy to enable potassic fertilisers to be sold by manufacturers and importers at reduced prices .. ..                                     | 502,962    |
|  | <hr/>      |
|  | £3,211,022 |
|  | <hr/>      |

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

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

|   |                   |
|---|-------------------|
| 46. The expenditure is made up as follows:—   | £                 |
| Compensation for reactor cattle ..  | 3,241,520         |
| Fees to veterinary surgeons ..  | 1,477,432         |
| Headage grants for cow reactors sold to<br>canning factories under the Special<br>Southern Scheme .. .. | 1,017,580         |
| Bonus payments under the Special<br>Southern Scheme to owners of clear<br>herds .. .. .                 | 239,484           |
| Compensation in respect of condemned<br>carcase meat .. .. .  | 115,858           |
| Indemnification of butchers for con-<br>demned beef .. .. .   | 4,305             |
| Supplementary byre and water supply<br>grants .. .. .   | 122,675           |
| Travelling, etc., expenses .. ..  | 122,478           |
| Tuberculin supplies .. .. .   | 37,016            |
| Miscellaneous .. .. .   | 133,663           |
|   | <u>£6,512,011</u> |

Receipts from the sale of cattle slaughtered under the scheme amounted to £1,787,664 for the year and were credited to appropriations in aid.

47. The gross cost of the scheme from its inception in September 1954 to 31 March 1962, including expenditure charged in this year to subhead K.K.11, was £30,605,891 and receipts from the disposal of cattle for slaughter were £9,102,833. The net cost was therefore £21,503,058.

48. Under the headage grant scheme in operation in the Six Southern Counties the Department pays a grant of £15 on each cow reactor sold by a herd owner to a licensed cannery or to a canner's agent. The Department's officers at the licensed canneries were unable to confirm the receipt and slaughter at the canneries of 850 of the cow reactors disposed of to canners' agents. In view of the terms of the scheme it was decided, with the approval of the Department of Finance, to pay headage grant in respect of these cows on condition that they are not in the herds of origin and that documentary evidence of their sale to canners' agents is available. The consequential charge (£12,750 approximately) is included in the subhead.

*Subhead K.K.11.—Bovine Tuberculosis Eradication Scheme—  
Guarantee Payments in respect of Export of Fat Cattle and Carcase  
Beef*

49. The guarantee payments made in the year are as follows :—

|                                     |                   |
|-------------------------------------|-------------------|
|                                     | £                 |
| On eligible live cattle exports ..  | 2,235,372         |
| On eligible carcase beef exports .. | 1,977,074         |
|                                     | <u>£4,212,446</u> |

As mentioned in paragraph 55 of my previous report guarantee 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. Payments to exporters varied weekly in relation to the level of guarantee payments in Britain. A rate of 13s. 6d. per live cwt. on eligible fat cattle in early April 1961 increased to 44 shillings per live cwt. towards mid July. But from 31 July 1961 it was decided to limit the guarantee to a maximum of 20s. per live cwt. and from the end of September the rate payable was below this maximum.

50. In reply to my inquiry concerning irregularities in regard to guarantee payments I was informed that overpayments arising from irregular claims by certain exporters under the scheme amounted to £7,287 and that unpaid claims to a face value of £30,000, approximately, are retained by the Department pending investigation of all doubtful claims.

51. The scheme requires that documentary evidence of export should be furnished in support of claims for exports of processed meat. It was noted that some payments were made in respect of such meat prior to export and I have inquired whether proof of export is now available.

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

52. Grants to creameries towards the cost of approved pasteurising plant and can-washing equipment amounted to £38,922 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 61).

*Subhead K.14.—Payments to Pigs and Bacon Commission*

53. 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. The original provision of £550,000 was revised in a supplementary estimate to £1,550,000. But it was found necessary to pay a contribution of £1,850,000 in the year. The Pigs and Bacon Commission was reorganised under the Pigs and Bacon (Amendment) Act, 1961.

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

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

|   |           |
|---|-----------|
| Payment towards the losses of An Bord Gráin arising from purchase and resale of the 1960 wheat crop, etc. . . . . | £         |
| (£800,000 paid on account in 1960–61)   | 1,150,000 |

|  |     |
|--|-----|
| <i>Ex-gratia</i> payments to growers in respect of the 1958 wheat crop ( <i>Ex-gratia</i> payments, etc., to 31 March 1961 amounted to £469,694) . . | 103 |
|--|-----|

---

£1,150,103

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55. Reference was made in paragraph 63 of my previous report to the arrangement under which An Bord Gráin would purchase and dispose of so much of the 1960 wheat crop as was not utilisable for milling into flour. I understand that the total quantity purchased was 243,628 tons. The accounts of An Bord showed net losses at 31 August 1961 of £1,953,304 towards which £1,950,000 has been advanced.

*Subhead N.—Marketing of Dairy Produce*

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

|   |         |
|---|---------|
| (1) Subsidies on exports of milk products:—   | £       |
| Payments to manufacturers on exports of certain milk products other than butter . . | 115,089 |

## Payments to An Bord Baine :

|   |         |
|---|---------|
| Balance in respect of Butter Marketing Committee butter export losses in 1960–61 (the losses amounted to £2,787,796 of which £2,375,000 was paid to the Committee in 1960–61—£2,081,579 from the vote and £293,421 from the Fund) . . | 412,796 |
|---|---------|

|  |           |
|--|-----------|
| For Butter Marketing Committee butter export losses in the period 1 April to 31 July 1961 (see paragraph 62, the balance of £8,505 is charged to the Fund) | 1,264,949 |
|--|-----------|

|   |           |
|---|-----------|
| For export loss content of butter stocks held by the Butter Marketing Committee and creameries on 1 August 1961 . . | 2,430,000 |
|---|-----------|

|  |         |
|--|---------|
| (2) Grant to An Bord Baine under section 32 of the Dairy Produce Marketing Act, 1961 . . | 475,000 |
|--|---------|

---

£4,697,834

---

57. Reference was made in paragraph 65 of my previous report to an increase in the price of creamery milk as from 13 April 1960 and to the decision to make good by subsidy payments to manufacturers the increased cost of the milk content in exports of certain milk products. A subsidy towards freight costs was also paid on exports of chocolate crumb to Britain and the Six Counties. The payments made refer to milk products exported prior to the establishment of An Bord Bainne.

58. An Bord Bainne was established under the Dairy Produce Marketing Act, 1961 on 17 May 1961 to develop and improve export marketing of Irish dairy products and to ensure that milk for manufacturing purposes is put to the most profitable uses. The Act also provides for the dissolution of the Butter Marketing Committee and for the transfer of all assets and liabilities of the Committee to An Bord. The dissolution and transfer were effected on 1 August 1961.

59. It was decided to meet from the Exchequer the full estimated export loss on the butter stocks held by the Butter Marketing Committee and the creameries on 1 August 1961, subject to a reduction in respect of any excess of home consumption of butter over production in the period 1 August 1961 to 31 March 1962. The total stocks held were ascertained to be 220,560 cwts. and the calculated loss was £2,502,031 of which £2,430,000 was paid on account in the year to An Bord.

60. A grant may be paid to the Board in each financial year under section 32 of the Act out of moneys provided by the Oireachtas but a grant shall not be used to defray more than two thirds of

- (a) any loss incurred by the Board in relation to the export of milk products by the Board, or
- (b) any subsidy, grant or other like payment made by the Board in relation to the export of milk products.

The grant paid under this section amounted to £475,000 in the year.

*Subhead P.—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*

61. The amounts allocated and the recoupments from the American Grant Counterpart Special Account of expenditure incurred up to 31 March 1962 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<br>Allocated | Recoupments         |         |           |
|--|---------------------|---------------------|---------|-----------|
|  |                     | To 31 March<br>1961 | 1961-62 | 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<br>Milk .. ..      | 580,000             | 449,765             | 38,922  | 488,687   |
| Grants to certain Rural<br>Organisations .. .. | 42,000              | 29,703              | 4,406   | 34,109    |
| Technical Assistance ..                        | 161,500             | 95,536              | 27,531  | 123,067   |
| 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*

62. The income of the Fund, derived from levies on creamery butter, amounted to £486,329 as compared with £475,738 in the previous year.

|   |          |
|---|----------|
| The payments from the Fund were as follows :—   | £        |
| To creameries for cold storage allowances ..  | 97,410   |
| To manufacturers for special subsidy payments<br>on exports of certain milk products ..   | 19,031   |
| To An Bord Bainne :   |          |
| On account of cold storage expenses for the<br>period 1 August 1961 to 31 March 1962 ..   | 383,129  |
| For cold storage expenses of the Butter Mar-<br>keting Committee for period 1 April to 31<br>July 1961 .. .. .  | 66,025   |
| Balance of cold storage expenses for 1960-61<br>incurred by the Butter Marketing Committee<br>(a payment on account amounting to<br>£400,000 was made to the Committee from<br>the Fund in 1960-61) .. .. . | 6,941    |
| Balance of export trading losses for the period<br>1 April to 31 July 1961 incurred by the<br>Butter Marketing Committee (see para-<br>graph 56) .. .. .  | 8,505    |
| To the Butter Marketing Committee :   |          |
| For administrative expenses for period 1 April<br>to 31 July 1961 .. .. .   | 3,129    |
| Ballot expenses—election of Bord Bainne<br>members .. .. .  | 325      |
|   | <hr/>    |
|   | £584,495 |

## VOTE 44.—INDUSTRY AND COMMERCE

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

63. 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 £604,885 at 31 March 1962 including £241,885 issued in the year under review.

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

64. As explained in previous reports, 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. The aggregate amount that may be issued including grants issued prior to the passing of the 1959 Act, has been increased by section 3 of the Industrial Grants (Amendment) Act, 1961 from ten to fifteen million pounds. Grants issued to 31 March 1962 were as follows :—

|   | £            | £          |
|---|--------------|------------|
| (1) Undeveloped Areas                   |              |            |
| Prior to 1961-62                        | .. 2,123,200 |            |
| 1961-62 .. .. .                         | .. 930,840   |            |
|   | —————        | 3,054,040  |
| (2) Areas outside the Undeveloped Areas |              |            |
| Prior to 1961-62                        | .. 537,200   |            |
| 1961-62 .. .. .                         | .. 499,500   |            |
|   | —————        | 1,036,700  |
| TOTAL .. .. .                           |              | £4,090,740 |

*Subhead R.—Repayment of Advances under the Trade Loans  
(Guarantee) Acts*

65. This subhead provides for the repayment to the Central Fund, in accordance with the provisions of section 10 of the Trade Loans (Guarantee) Act, 1939, of the amounts which remained outstanding after the expiration of two years from the date on which advances were made from the Fund on foot of guarantees

given by the Minister for Industry and Commerce. The charge to the subhead is in respect of the following undertakings :—

|                                   | £       |
|-----------------------------------|---------|
| Badges Ltd. . . . .               | 1,780   |
| Monaghan Leather Co. Ltd. . . . . | 11,514  |
| Hollypark Mining Co. Ltd. . . . . | 15,305  |
|                                   | <hr/>   |
|                                   | £28,599 |

The amounts advanced from the Central Fund were £1,780, £17,853 and £15,305, respectively. The Hollypark Mining Co. Ltd. receivership is not completed.

66. Miscellaneous appropriations in aid include receipts of £750 from the Receiver for West Park Estates Limited and £117 from the Receiver for Sessions Marine Limited. Reference was made to these cases in paragraph 99 of the report on the accounts for 1959–60.

*Subhead S.—Appropriations in Aid*

67. The amount allocated and the recoupments from the American Grant Counterpart Special Account of expenditure incurred up to 31 March 1962 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 1961–62 . . . . . | 105,089              | 65,536   |
| 1961–62 . . . . .          | 62,811               | 12,312   |
| TOTALS . . . . .           | <hr/> £167,900       | <hr/> £77,848  |

VOTE 45.—TRANSPORT AND POWER

*Córas Iompair Éireann*

*Subhead D.2.—Redundancy Compensation*

68. Section 15 of the Transport Act, 1958 authorises the payment of grants from voted moneys to the Board of Cóns 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 £273,523 charged to the subhead

the grants issued to the Board under this section amounted to £663,752 at 31 March 1962. 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 F.2.—Constructional Works including Furnishing of Buildings—Shannon Airport*

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

*Subhead F.4.—Constructional Works including Furnishing of Buildings—Cork Airport*

69. Expenditure during the year on constructional works, including furnishing of buildings at Shannon, Dublin and Cork Airports amounted to £198,864, £323,404 and £605,995, respectively. The total expenditure to 31 March 1962 excluding the cost of acquisition of land, amounted to £3,855,875 for Shannon Airport, £2,267,116 for Dublin Airport and £964,634 for Cork Airport. In addition to the sums expended from public moneys at Dublin Airport, Aer Rianta Teoranta incurred further expenditure amounting to £52,003 on the construction of the hangar for jet aircraft mentioned in paragraph 75 of the previous report bringing its total expenditure to £317,227 at 31 March 1962.

### *Operation of Shannon, Dublin and Cork Airports*

70. I have been furnished with statements giving particulars of the cost of operating Shannon, Dublin and Cork Airports. Shannon and Cork Airports are 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) :—

#### *Shannon Airport*

| <i>Expenses:</i>                        | £         | £           | £       | £         |
|---|-----------|-------------|---------|-----------|
| Air navigation services ..              | 350,444   | (332,279)   |         |           |
| Airport management ..                   | 343,517   | (295,151)   |         |           |
| Interest and depreciation charges .. .. | 436,665   | (408,380)   |         |           |
| TOTAL .. ..                             | 1,130,626 | (1,035,810) |         |           |
| <i>Receipts :</i>                       |           |             |         |           |
| Landing fees .. ..                      | 586,458   | (479,842)   |         |           |
| Catering, etc. .. ..                    | 99,794    | (87,236)    |         |           |
| Air traffic communications              | 70,473    | (74,173)    |         |           |
| Rents and other receipts ..             | 88,565    | (87,221)    |         |           |
| TOTAL .. ..                             | 845,290   | (728,472)   |         |           |
| Deficiency of revenue ..                |           |             | 285,336 | (307,338) |

*Dublin Airport*

| <i>Expenses :</i>                       | £              | £                | £       | £         |
|---|----------------|------------------|---------|-----------|
| Air navigation services ..              | 132,504        | (122,932)        |         |           |
| Airport management ..                   | 289,429        | (232,853)        |         |           |
| Interest and depreciation charges .. .. | 241,249        | (210,081)        |         |           |
| <b>TOTAL .. ..</b>                      | <b>663,182</b> | <b>(565,866)</b> |         |           |
| <i>Receipts :</i>                       |                |                  |         |           |
| Landing fees .. ..                      | 266,606        | (220,845)        |         |           |
| Catering, etc. .. ..                    | 36,292         | (30,770)         |         |           |
| Rents and other receipts ..             | 92,583         | (85,092)         |         |           |
| <b>TOTAL .. ..</b>                      | <b>395,481</b> | <b>(336,707)</b> |         |           |
| Deficiency of revenue ..                |                |                  | 267,701 | (229,159) |

*Cork Airport*

| <i>Expenses :</i>                       | £              | £        |                 |                   |
|---|----------------|----------|-----------------|-------------------|
| Air navigation services ..              | 17,768         | —        |                 |                   |
| Airport management ..                   | 23,155         | —        |                 |                   |
| Interest and depreciation charges .. .. | 60,747         | —        |                 |                   |
| <b>TOTAL .. ..</b>                      | <b>101,670</b> | <b>—</b> |                 |                   |
| <i>Receipts :</i>                       |                |          |                 |                   |
| Landing fees .. ..                      | 2,455          | —        |                 |                   |
| Rents and other receipts ..             | 560            | —        |                 |                   |
| <b>TOTAL .. ..</b>                      | <b>3,015</b>   | <b>—</b> |                 |                   |
| Deficiency of revenue ..                |                |          | 98,655          | —                 |
| <b>TOTAL DEFICIENCY ..</b>              |                |          | <b>£651,692</b> | <b>(£536,497)</b> |

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

71. Grants under section 8 (1) of the Shannon Free Airport Development Company Limited Act, 1959 to the company, including £247,000 charged to the subhead amounted to £614,500 at 31 March 1962. Section 3 of the Shannon Free Airport Development Company Limited (Amendment) Act, 1961 increased the aggregate amount of grants which may be made to the company from £500,000 to £1,250,000.

The aggregate amount which the Minister for Finance may subscribe for shares was increased by section 2 of the 1961 Act from one and a half to three million pounds. £1,578,000, including £410,000 in the year under review, was advanced from the Central Fund to enable the Minister to take up shares in the company.

72. Section 4 (1) of the 1961 Act provides that the Minister for Finance may make advances to the company towards the cost of providing dwellings for workers employed on the industrial estate to an aggregate amount of £400,000. Sums amounting to £310,000 were advanced from the Central Fund in the year under review. By direction of the Minister for Finance these advances are subject to interest at the Exchequer lending rates operative on the several dates of issue and the advances made in any financial year will be funded on 1 April following and be repayable by means of an annuity over a period of 35 years.

### *Tourism*

#### *Subhead M.M.1.—Grant under Section 2 of the Tourist Traffic Act, 1961 (Grant-in-Aid)*

#### *Subhead M.M.2.—Development of Holiday Accommodation (Grant-in-Aid)*

73. The functions vested in the Minister for Industry and Commerce by or under the Tourist Traffic (Development) Act, 1931 and the Tourist Traffic Acts 1939 to 1961 were transferred to the Minister for Transport and Power by the Transport, Fuel and Power (Transfer of Departmental Administration and Ministerial Functions) (No. 2) Order, 1961 on 31 October 1961. The amounts provided under these subheads are in addition to the amounts provided for Tourism in subheads H.1., H.2. and H.3. of the Vote for Industry and Commerce (No. 44). Grants paid to Bord Fáilte Éireann under the Tourist Traffic Acts of 1959 and 1961 were as follows :—

|   | Grants issued    |         |                        | Statutory limit on aggregate amount of Grants |
|---|------------------|---------|------------------------|---|
|   | Prior to 1961-62 | 1961-62 | Total to 31 March 1962 |   |
|   | £                | £       | £                      | £   |
| Grants to enable the Board to carry out its functions under section 2 of the 1961 Act |                  |         |                        |   |
| Subhead M.M.1 .. .. .   | —                | 71,500  | 571,500                | 5,000,000                                     |
| Subhead H.1 (Vote 44) ..  | —                | 500,000 |                        |   |
| Grants for resort development—section 2 (1) (a) of the 1959 Act                       |                  |         |                        |   |
| Subhead H.2 (Vote 44) ..  | 37,925           | 63,492  | 101,417                | 1,000,000                                     |
| Grants for development of holiday accommodation—section 2 (1) (b) of the 1959 Act     |                  |         |                        |   |
| Subhead M.M.2 .. .. .   | —                | 19,500  | 228,011                | 500,000                                       |
| Subhead H.3 (Vote 44) ..  | 108,511          | 100,000 |                        |   |

Grants under section 2 (1) (a) and (b) of the 1959 Act may

not be paid after the expiration of ten years commencing on the date of the passing of the Act, 6 August 1959.

*Subhead N.—Appropriations in Aid*

74. As explained in paragraph 78 of the previous report 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. £25,216, the balance of the grant, was issued during the year, charged to subhead K, and recouped from the Special Account.

75. As stated in paragraph 70 Dublin Airport is managed by Aer Rianta Teoranta on behalf of the Department. The company undertakes catering at the Airport, the collection of landing fees, rents, etc., and meets the cost of maintenance and other services not provided for in the vote. The management account of the company for the year ended 31 March 1961 showed a surplus of £128,837. The deficit on the company's other operations amounted to £37,462 including £31,384 for interest payable to British European Airways. Provision has been made in the estimate to set off this deficit against the surplus on the management account leaving £91,375 available for surrender to the Department.

VOTE 46.—POSTS AND TELEGRAPHS

*Subhead I.—Losses*

76. The losses borne on the vote for the year ended 31 March 1962 amounted to £7,469. A classified schedule of these losses is set out on page 143. At page 144 particulars are given of 17 cases in which misappropriations, thefts, etc., amounting to £428 were discovered; the sums in question were made good and no charge to public funds was necessary.

*Stores*

77. 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 £1,404,744 on 31 March 1962, engineering stores to the value of £41,227 were held on behalf of other government departments. Stores other than engineering stores were valued at £488,415 including £210,090 in respect of stores held for other government departments.

Including works in progress on 31 March 1962 the expenditure on manufacturing jobs in the factory during the year amounted

to £48,732, expenditure on repair work (other than repairs to mechanical transport) to £73,358, and expenditure on mechanical transport repairs to £15,672.

### *Revenue*

78. 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 1961-62 and 1960-61 is shown in the following statement :—

|                   |       | 1961-62     | 1960-61    |
|-------------------|-------|-------------|------------|
|                   |       | £           | £          |
| Postal Service    | .. .. | 4,774,701   | 4,785,261  |
| Telegraph Service | .. .. | 430,878     | 409,169    |
| Telephone Service | .. .. | 5,068,545   | 4,559,409  |
|                   |       | <hr/>       | <hr/>      |
|                   |       | £10,274,124 | £9,753,839 |
|                   |       | <hr/>       | <hr/>      |

£10,500,000 was paid into the Exchequer during the year leaving a balance of £586,893 at 31 March 1962 as compared with £812,769 at the end of the previous financial year.

Sums due for telephone services amounting to £3,009 were written off during the year as irrecoverable, as compared with £3,950 for the previous year.

### *Post Office Savings Bank*

79. The accounts of the Post Office Savings Bank for the year ended 31 December 1961 were submitted to a test examination with satisfactory results. The balance due to depositors, inclusive of interest, amounted to £107,484,344 (including £16,007,051 in respect of the liability to Trustee Savings Banks) on 31 December 1961, as compared with £101,557,983 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 £4,062,103. Of this sum £2,651,819 was applied as interest paid and credited to depositors, management expenses absorbed £306,936 and the balance £1,103,348 was set aside towards provision against depreciation in the value of securities.

80. I had a survey made of the procedures of the mechanised accounting system which was introduced at the commencement of the year under review and found them to be working satisfactorily.

## VOTE 47.—DEFENCE

*Subhead K.—Provisions and Allowances in lieu*

81. 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 :—

|                       |       | 1961-62       | 1960-61       |
|-----------------------|-------|---------------|---------------|
| Bread                 |       | pence per lb. | pence per lb. |
| Cost of production    | ..    | 6.4           | 6.3           |
| Cost delivered Dublin | ..    | 6.9           | 6.7           |
| Meat                  |       |               |               |
| Dublin                | .. .. | 31.0          | 31.0          |
| Curragh               | .. .. | 33.4          | 32.3          |

The average price of cattle purchased for both the Dublin and Curragh areas was £74 per head as compared with £74 and £77, respectively, in the previous year, while the average production of beef per head was 702 lbs. and 686 lbs., respectively, as compared with 686 lbs. and 703 lbs.

*Subhead M.—Clothing and Equipment*

82. In September 1960 deficiencies were discovered in the clothing account of a Unit of an Fórsa Cosanta Áitúil. A non-commissioned officer was subsequently convicted in a civil court on a charge of stealing clothing valued at £663 and sentenced to a term of twelve months' imprisonment, the warrant not to issue if he repaid £200 at once and the balance within six months. £200 was paid into court in April 1961 and I have inquired whether the balance of £463 has yet been received. I have also inquired regarding the security checks in force at the barracks from which the clothing was taken.

*Subhead S.—Barrack Maintenance and New Works*

83. The sanction of the Department of Finance was obtained in November 1961 for the reconstruction, at an estimated cost of £2,674, of the roof of a workshop built in 1956 by direct labour under the supervision of the Corps of Engineers. I inquired how the roof became defective so rapidly and I was informed that the corrugated asbestos sheets had developed cracks in many places ; investigation showed this had occurred because the sheets had been incorrectly fitted due to inexperience on the part of the tradesmen and of the engineer officer in charge of the work.

*Subhead U.—Compensation*

|   |         |
|---|---------|
|   | £       |
| 84. The charge to this subhead comprises :—   |         |
| (a) Compensation for damage or injury in cases of accidents in which army vehicles were involved .. .. .  | 9,661   |
| (b) Compensation for property commandeered or damaged or hired .. .. .  | 418     |
| (c) Compensation in cases where personnel were killed or injured during training, including compensation for personal injuries to members of An Fórsa Cosanta Áitiúil, An Slua Muirí and An Cór Breathnadóirí .. .. . | 2,135   |
| (d) Compensation for damage or injury during manoeuvres .. .. .   | 53      |
|   | £12,267 |

*Subhead Z.—Appropriations in Aid*

85. Four military hospitals were approved by the Minister for Health for the purposes of section 25 of the Health Act, 1953, with effect from August 1960. This approval enabled claims to be made on the appropriate health authorities for payment of a daily capitation rate in respect of all patients eligible for institutional services under the Health Acts. As a considerable number of these claims remained unpaid at 31 March 1962 I inquired regarding the steps being taken to recover the amounts due. I was informed that of the total amount outstanding at 31 March 1962 £12,743 was due from one health authority who had agreed to accept liability for £2,441 but had made proposals, that are under consideration, for discharging the remainder on a modified basis acceptance of which would involve a substantial reduction in the claims.

*Statement of Losses*

86. 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' ..                            | 101    |
| Deficiencies of stores and other items not affecting the 1961-62 vote .. .. . | 39,152 |

The corresponding figures for losses in the previous year were £54 and £4,396.

87. A contract was placed in May 1960 for a supply of beef liver to a military camp for a period of six months the estimated weekly requirement being 270 lbs. Because no liver was ordered during the first two weeks of the currency of the contract the contractor gave notice of termination, and a claim for losses arising from the failure to order was settled by his acceptance of £31 lodged in court and a payment of £11 for legal costs.

In reply to my inquiry I was informed that it had always been considered that in the case of running contracts for food-stuffs a clause in the standard form used which permitted variations from the estimated requirements also protected the Minister even in the unlikely event that no order at all was placed. Legal opinion obtained in this case was that under the existing conditions some quantity must be ordered ; amendments which would protect the Minister would be incorporated in future contracts for foodstuffs.

#### VOTE 52.—SOCIAL INSURANCE

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

88. Payments from this subhead to the Social Insurance Fund in the year under review amounted to £6,310,000. These payments are subject to adjustment when the audited accounts of the Fund are available.

#### VOTE 53.—SOCIAL ASSISTANCE

89. Sums recovered in respect of overpayments charged in prior years' accounts were :— £23,763 in cash credited to appropriations in aid and £4,086 withheld from current entitlements. Overpayments amounting to £2,606 were treated as irrecoverable. The total amount of overpayments not disposed of at 31 March 1962 was £57,043 as compared with £49,857 at 31 March 1961. During the year 57 individuals were prosecuted for irregularly obtaining or attempting to obtain social assistance and convictions were secured in 52 cases.

LIAM Ó CADHLA,

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

24 September, 1962.

**PUBLIC SERVICES**  
**APPROPRIATION ACCOUNTS, 1961-62**

**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 ... ..                           | 10,980                              | —                                     | 10,980                 | 10,939                           | —                                    | 10,939             | 41  | —   | —                      | 41                          | —                           | —        | 1                 |
| 2                 | HOUSES OF THE OIREACHTAS ... ..                            | 331,450                             | —                                     | 331,450                | 326,804                          | —                                    | 326,804            | 4,646   | —   | —                      | 4,646                       | —                           | —        | 2                 |
| 3                 | DEPARTMENT OF THE TAOISEACH ... ..                         | 32,500                              | —                                     | 32,500                 | 32,350                           | —                                    | 32,350             | 150   | —   | —                      | 150                         | —                           | —        | 3                 |
| 4                 | CENTRAL STATISTICS OFFICE ... ..                           | 202,100                             | 900                                   | 201,200                | 188,230                          | 1,400                                | 186,830            | 13,870  | 500   | —                      | 14,370                      | —                           | —        | 4                 |
| 5                 | COMPTROLLER AND AUDITOR GENERAL ... ..                     | 50,965                              | 6,255                                 | 44,710                 | 46,324                           | 6,830                                | 39,494             | 4,641   | 575   | —                      | 5,216                       | —                           | —        | 5                 |
| 6                 | OFFICE OF THE MINISTER FOR FINANCE ... ..                  | 295,805                             | 1,505                                 | 294,300                | 295,343                          | 1,501                                | 293,842            | 462   | —   | 4                      | 458                         | —                           | —        | 6                 |
| 7                 | OFFICE OF THE REVENUE COMMISSIONERS ... ..                 | 2,483,510                           | 67,010                                | 2,416,500              | 2,471,405                        | 99,986                               | 2,371,419          | 12,105  | 32,976  | —                      | 45,081                      | —                           | —        | 7                 |
| 8                 | OFFICE OF PUBLIC WORKS ... ..                              | 678,700                             | 122,000                               | 556,700                | 660,249                          | 124,388                              | 535,861            | 18,451  | 2,388   | —                      | 20,839                      | —                           | 516      | 8                 |
| 9                 | PUBLIC WORKS AND BUILDINGS ... ..                          | 5,021,657                           | 265,657                               | 4,756,000              | 4,770,096                        | 283,266                              | 4,486,830          | 251,561   | 17,609  | —                      | 269,170                     | —                           | —        | 9                 |
| 10                | EMPLOYMENT AND EMERGENCY SCHEMES ... ..                    | 860,090                             | 35,000                                | 825,090                | 844,593                          | 36,395                               | 808,198            | 15,497  | 1,395   | —                      | 16,892                      | —                           | —        | 10                |
| 11                | STATE LABORATORY ... ..                                    | 29,460                              | 1,260                                 | 28,200                 | 27,385                           | 1,388                                | 25,997             | 2,075   | 128   | —                      | 2,203                       | —                           | —        | 11                |
| 12                | CIVIL SERVICE COMMISSION ... ..                            | 65,050                              | 18,340                                | 46,710                 | 63,220                           | 17,880                               | 45,340             | 1,830   | —   | 460                    | 1,370                       | —                           | —        | 12                |
| 13                | AN CHOMHAIRLE EALAÍON ... ..                               | 30,000                              | —                                     | 30,000                 | 30,000                           | —                                    | 30,000             | —   | —   | —                      | —                           | —                           | —        | 13                |
| 14                | SUPERANNUATION AND RETIRED ALLOWANCES ... ..               | 1,486,365                           | 136,625                               | 1,349,740              | 1,281,434                        | 133,010                              | 1,148,424          | 204,931   | —   | 3,615                  | 201,316                     | 8,602                       | 7,524    | 14                |
| 15                | SECRET SERVICE ... ..                                      | 7,500                               | —                                     | 7,500                  | 4,980                            | —                                    | 4,980              | 2,520   | —   | —                      | 2,520                       | —                           | —        | 15                |
| 16                | EXPENSES UNDER THE ELECTORAL ACT AND THE JURIES ACT ... .. | 18,500                              | —                                     | 18,500                 | 18,493                           | —                                    | 18,493             | 7   | —   | —                      | 7                           | —                           | —        | 16                |
| 17                | SUPPLEMENTARY AGRICULTURAL GRANTS ... ..                   | 5,250,000                           | —                                     | 5,250,000              | 5,240,010                        | —                                    | 5,240,010          | 9,990   | —   | —                      | 9,990                       | —                           | —        | 17                |
| 18                | LAW CHARGES ... ..   | 182,070                             | 7,150                                 | 174,920                | 174,526                          | 7,167                                | 167,359            | 7,544   | 17  | —                      | 7,561                       | —                           | —        | 18                |
| 19                | MISCELLANEOUS EXPENSES ... ..                              | 19,380                              | —                                     | 19,380                 | 17,783                           | —                                    | 17,783             | 1,597   | —   | —                      | 1,597                       | —                           | —        | 19                |
| 20                | STATIONERY OFFICE ... ..                                   | 738,460                             | 120,160                               | 618,300                | 736,231                          | 123,169                              | 613,062            | 2,229   | 3,009   | —                      | 5,238                       | —                           | —        | 20                |
| 21                | VALUATION AND ORDNANCE SURVEY ... ..                       | 238,150                             | 19,200                                | 218,950                | 225,145                          | 25,898                               | 199,247            | 13,005  | 6,698   | —                      | 19,703                      | —                           | —        | 21                |
| 22                | RATES ON GOVERNMENT PROPERTY ... ..                        | 566,000                             | 12,000                                | 554,000                | 544,327                          | 11,823                               | 532,504            | 21,673  | —   | 177                    | 21,496                      | —                           | —        | 22                |
| 23                | OFFICE OF THE MINISTER FOR JUSTICE ... ..                  | 128,900                             | —                                     | 128,900                | 128,405                          | —                                    | 128,405            | 495   | —   | —                      | 495                         | 920                         | 1,496    | 23                |
| 24                | GARDA SÍOCHÁNA ... ..                                      | 6,163,853                           | 183,533                               | 5,980,320              | 6,135,409                        | 190,908                              | 5,944,501          | 28,444  | 7,375   | —                      | 35,819                      | 1,100                       | 1,969    | 24                |
| 25                | PRISONS ... ..   | 276,298                             | 33,368                                | 242,930                | 268,707                          | 28,715                               | 239,992            | 7,591   | —   | 4,653                  | 2,938                       | —                           | —        | 25                |
| 26                | COURTS OF JUSTICE ... ..                                   | 395,670                             | 33,400                                | 362,270                | 392,275                          | 35,085                               | 357,190            | 3,395   | 1,685   | —                      | 5,080                       | 25,400                      | 33,987   | 26                |
| 27                | LAND REGISTRY AND REGISTRY OF DEEDS ... ..                 | 124,820                             | —                                     | 124,820                | 124,448                          | —                                    | 124,448            | 372   | —   | —                      | 372                         | —                           | 10       | 27                |
| 28                | CHARITABLE DONATIONS AND BEQUESTS ... ..                   | 6,808                               | 38                                    | 6,770                  | 6,730                            | 19                                   | 6,711              | 78  | —   | 19                     | 59                          | 5                           | —        | 28                |
| 29                | LOCAL GOVERNMENT ... ..                                    | 5,561,260                           | 72,790                                | 5,488,470              | 5,535,860                        | 73,648                               | 5,462,212          | 25,400  | 858   | —                      | 26,258                      | —                           | —        | 29                |
| 30                | OFFICE OF THE MINISTER FOR EDUCATION ... ..                | 447,500                             | 100                                   | 447,400                | 443,750                          | 527                                  | 443,223            | 3,750   | —   | —                      | 4,177                       | —                           | —        | 30                |
| 31                | PRIMARY EDUCATION ... ..                                   | 11,311,850                          | 141,200                               | 11,170,650             | 11,267,720                       | 147,468                              | 11,120,252         | 44,130  | 6,268   | —                      | 50,398                      | —                           | —        | 31                |
| 32                | SECONDARY EDUCATION ... ..                                 | 3,030,450                           | 65,000                                | 2,965,450              | 3,013,530                        | 65,938                               | 2,947,592          | 16,920  | 938   | —                      | 17,858                      | —                           | —        | 32                |
| 33                | TECHNICAL INSTRUCTION ... ..                               | 1,706,386                           | 42,526                                | 1,663,860              | 1,703,589                        | 44,024                               | 1,659,565          | 2,797   | 1,498   | —                      | 4,295                       | —                           | —        | 33                |
| 34                | SCIENCE AND ART ... ..                                     | 259,240                             | 10,550                                | 248,690                | 253,626                          | 11,468                               | 242,158            | 5,614   | 918   | —                      | 6,532                       | —                           | —        | 34                |
| 35                | REFORMATORY AND INDUSTRIAL SCHOOLS ... ..                  | 248,110                             | 3,930                                 | 244,180                | 236,020                          | 4,701                                | 231,319            | 12,090  | 771   | —                      | 12,861                      | —                           | —        | 35                |
| 36                | DUBLIN INSTITUTE FOR ADVANCED STUDIES ... ..               | 83,880                              | —                                     | 83,880                 | 82,330                           | —                                    | 82,330             | 1,550   | —   | —                      | 1,550                       | —                           | —        | 36                |
| 37                | UNIVERSITIES AND COLLEGES ... ..                           | 1,070,130                           | —                                     | 1,070,130              | 1,069,680                        | —                                    | 1,069,680          | 450   | —   | —                      | 450                         | —                           | —        | 37                |
| 38                | NATIONAL GALLERY ... ..                                    | 13,980                              | —                                     | 13,980                 | 12,916                           | —                                    | 12,916             | 1,064   | —   | —                      | 1,064                       | 70                          | 171      | 38                |
| 39                | LANDS ... ..   | 2,498,385                           | 170,505                               | 2,327,880              | 2,463,583                        | 186,818                              | 2,276,765          | 34,802  | 16,313  | —                      | 51,115                      | —                           | —        | 39                |
| 40                | FORESTRY ... ..  | 3,064,100                           | 585,000                               | 2,479,100              | 3,000,647                        | 573,629                              | 2,427,018          | 63,453  | —   | 11,371                 | 52,082                      | —                           | 247      | 40                |
| 41                | FISHERIES ... ..   | 541,435                             | 225,635                               | 315,800                | 502,647                          | 224,089                              | 278,558            | 38,788  | —   | 1,546                  | 37,242                      | 10                          | —        | 41                |
| 42                | ROINN NA GAELTACHTA ... ..                                 | 566,700                             | 2,720                                 | 563,980                | 492,604                          | 3,214                                | 489,390            | 74,096  | 494   | —                      | 74,590                      | —                           | 100      | 42                |
| 43                | AGRICULTURE ... ..   | 28,674,639                          | 2,229,479                             | 26,445,160             | 27,922,042                       | 2,331,511                            | 25,590,531         | 752,597   | 102,032   | —                      | 854,629                     | 46,426                      | 53,139   | 43                |
| 44                | INDUSTRY AND COMMERCE ... ..                               | 3,571,141                           | 217,151                               | 3,353,990              | 3,339,786                        | 156,208                              | 3,183,578          | 231,355   | —   | 60,943                 | 170,412                     | —                           | —        | 44                |
| 45                | TRANSPORT AND POWER ... ..                                 | 4,758,430                           | 783,920                               | 3,974,510              | 4,488,752                        | 997,540                              | 3,491,212          | 269,678   | 213,620   | —                      | 483,298                     | —                           | 1,202    | 45                |
| 46                | POSTS AND TELEGRAPHS ... ..                                | 14,673,518                          | 3,337,018                             | 11,336,500             | 14,578,434                       | 3,318,851                            | 11,259,583         | 95,084  | —   | 18,167                 | 76,917                      | 783,000                     | 806,774  | 46                |
| 47                | DEFENCE ... ..   | 8,055,161                           | 365,111                               | 7,690,050              | 7,874,936                        | 347,699                              | 7,527,237          | 180,225   | —   | 17,412                 | 162,813                     | —                           | —        | 47                |
| 48                | ARMY PENSIONS ... ..                                       | 1,872,920                           | —                                     | 1,872,920              | 1,859,835                        | —                                    | 1,859,835          | 13,085  | —   | —                      | 13,085                      | —                           | 57,154   | 48                |
| 49                | EXTERNAL AFFAIRS ... ..                                    | 506,700                             | 5,100                                 | 501,600                | 500,389                          | 6,754                                | 493,635            | 6,311   | 1,654   | —                      | 7,965                       | —                           | —        | 49                |
| 50                | INTERNATIONAL CO-OPERATION ... ..                          | 68,600                              | 350                                   | 68,250                 | 67,904                           | 981                                  | 66,923             | 696   | 631   | —                      | 1,327                       | —                           | —        | 50                |
| 51                | OFFICE OF THE MINISTER FOR SOCIAL WELFARE ... ..           | 1,545,980                           | 1,051,080                             | 494,900                | 1,534,139                        | 1,041,596                            | 492,543            | 11,841  | —   | 9,484                  | 2,357                       | —                           | —        | 51                |
| 52                | SOCIAL INSURANCE ... ..                                    | 6,358,000                           | —                                     | 6,358,000              | 6,348,412                        | —                                    | 6,348,412          | 9,588   | —   | —                      | 9,588                       | —                           | —        | 52                |
| 53                | SOCIAL ASSISTANCE ... ..                                   | 19,496,000                          | 435,000                               | 19,061,000             | 19,305,568                       | 452,463                              | 18,853,105         | 190,432   | 17,463  | —                      | 207,895                     | —                           | —        | 53                |
| 54                | HEALTH ... ..  | 9,929,000                           | 340,200                               | 9,588,800              | 9,921,636                        | 340,723                              | 9,580,913          | 7,364   | 523   | —                      | 7,887                       | —                           | —        | 54                |
| 55                | DUNDRUM ASYLUM ... ..                                      | 58,110                              | 2,310                                 | 55,800                 | 57,731                           | 2,309                                | 55,422             | 379   | —   | 1                      | 378                         | —                           | —        | 55                |
| 56                | CIVIL SERVICE REMUNERATION ... ..                          | 600,000                             | —                                     | 600,000                | 540,900                          | —                                    | 540,900            | 59,100  | —   | —                      | 59,100                      | —                           | —        | 56                |
|                   | TOTAL ... ..   | 156,266,646                         | 11,150,076                            | 145,116,570            | 153,484,807                      | 11,460,987                           | 142,023,820        | 2,781,839   | 438,763   | 127,852                |                             | 865,533                     | 964,289  |                   |

TOTAL AMOUNT TO BE SURRENDERED ... £ **3,092,750**



# APPROPRIATION ACCOUNTS — PUBLIC SERVICES,

1961-62

I have examined the above Account in accordance with the provisions of the Expenditure and Audit Department Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as far as I am able, that in my opinion the above Account is correct.

WILLIAM O. GARDNER,

Comptroller and Auditor General.

## PRESIDENT'S ESTABLISHMENT

ACCOUNT of the sum expended, in the year ended 31st March, 1962, 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> ... £8,830                   |        |             |                                 |                   |
| <i>Supplementary</i> ... 500                 |        |             |                                 |                   |
|  | 9,330  | 9,260       | 70                              | —                 |
| B.—Travelling and Incidental Expenses        |        |             |                                 |                   |
| <i>Original</i> ... £850                     |        |             |                                 |                   |
| <i>Supplementary</i> ... 50                  |        |             |                                 |                   |
|  | 900    | 929         | —                               | 29                |
| C.—Motor Cars—Replacement (Grant-in-Aid) ... | 750    | 750         | —                               | —                 |
| TOTAL  |        |             |                                 |                   |
| <i>Original</i> ... £10,430                  |        |             |                                 |                   |
| <i>Supplementary</i> ... 550                 |        |             |                                 |                   |
|  | 10,980 | 10,939      | 70                              | 29                |

Surplus to be surrendered ... £41

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
16th May, 1962.

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, 1962, compared with the sum granted, for the Salaries and Expenses of the Houses of the Oireachtas, including certain Allowances and Grants-in-Aid.

| Service   | Grant     | Expenditure | Expenditure compared with Grant |                   |
|---|-----------|-------------|---------------------------------|-------------------|
|   |           |             | Less than Granted               | More than Granted |
|   | £         | £           | £                               | £                 |
| DÁIL ÉIREANN  |           |             |                                 |                   |
| A.—Salaries of Holders of certain Appointed Offices and Allowances of Comhaltai                 | 145,000   | 138,306     | 6,694                           | —                 |
| B.—Travelling Expenses of Comhaltai ...   | 47,000    | 48,383      | —                               | 1,383             |
| SEANAD ÉIREANN  |           |             |                                 |                   |
| C.—Salaries of Holders of certain Appointed Offices and Allowances of Seanadóirí ...            | 46,750    | 45,176      | 1,574                           | —                 |
| D.—Travelling Expenses of Seanadóirí ...  | 12,000    | 12,504      | —                               | 504               |
| HOUSES OF THE OIREACHTAS  |           |             |                                 |                   |
| E.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas ...     | 72,440    | 74,480      | —                               | 2,040             |
| F.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas ... | 2,260     | 2,532       | —                               | 272               |
| G.—Inter-Parliamentary Activities (Grant-in-Aid) ...  | 2,000     | 2,000       | —                               | —                 |
| H.—Expenses of the Restaurant (Grant-in-Aid) ...  | 2,000     | 2,000       | —                               | —                 |
| I.—Allowances to certain Former Members of the Houses of the Oireachtas                         |           |             |                                 |                   |
| Original ...  | Nil       |             |                                 |                   |
| Supplementary ...   | £2,000    |             |                                 |                   |
|   | 2,000     | 1,423       | 577                             | —                 |
| TOTAL   |           |             |                                 |                   |
| Original  | £329,450  |             |                                 |                   |
| Supplementary   | 2,000     |             |                                 |                   |
|   | £ 331,450 | 326,804     | 8,845                           | 4,199             |

Surplus to be surrendered ... £4,646

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

F.—Expenditure is difficult to forecast accurately.

I.—As payments under this subhead vary in relation to the means of applicants, it is difficult to make a close estimate of expenditure.

## EXTRA REMUNERATION (exceeding £50)

Four Messengers received sums ranging from £54 to £65 for overtime.

## NOTE

Fees (stamps) amounting to £22 in respect of this service were received during the year.

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
28th May, 1962.

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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.*

## DEPARTMENT OF THE TAOISEACH

ACCOUNT of the sum expended, in the year ended 31st March, 1962, 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 ... ..       | 28,150 | 29,006      | —                               | 856               |
| B.—Travelling and Incidental Expenses ... ..   | 1,850  | 1,230       | 620                             | —                 |
| AN COIMISIÚN UM ATH-BHEOCHAN NA GAELIGE        |        |             |                                 |                   |
| C.—Tuarastail agus Costais Taistil, &c. ... .. | 1,400  | 527         | 873                             | —                 |
| COMMISSION ON ITINERANCY                       |        |             |                                 |                   |
| D.—Travelling and Incidental Expenses ... ..   | 1,100  | 1,587       | —                               | 487               |
| TOTAL ... ..                                   | 32,500 | 32,350      | 1,493                           | 1,343             |

Surplus to be surrendered ... £150

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

- A.—Two posts for which no provision was made in the estimates were created in the year, the cost being partly offset by staff changes involving appointments at lower points on the salary scale. Expenditure on increases in remuneration amounted to £1,250 approximately of which £700 was met from Vote 56.
- B.—The saving was on the provision for travelling which is difficult to forecast accurately.
- C.—Bhí Tuarascáil Dheiridh an Choimisiúin á dréachtadh i rith na bliana agus ó tharla nach raibh ach beagán comhaltai a bhfuil cónaí orthu i goúngar Baile Átha Cliath ag gabháil don obair sin níor caithheadh oiread airgid ar chostais taistil agus íostais agus a measadh go geathfí naic ullmhúidh an meastacháin.
- D.—The travelling by members of the Commission was greater than anticipated.

## NOTE

The Accounts of other Votes include expenditure of £1,613 and £60 in respect of staff lent, without repayment, to An Coimisiún Um Athbheochan na Gaeilge and the Commission on Itinerancy, respectively.

Total expenditure (including remuneration of staff borne on other Votes) in respect of Commissions on account of which payments were made in the year 1961-62.

| Commission                                 | Year of Appointment | Total Expenditure to 31st March, 1962 |
|--|---------------------|---------------------------------------|
| An Coimisiún um Athbheochan na Gaeilge ... | 1958-59             | £ 11,125                              |
| Commission on Itinerancy ... ..            | 1960-61             | 3,071                                 |

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
26th May, 1962.

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, 1962, 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 ... ..     | 194,700   | 179,728     | 14,972  | —                 |
| B.—Travelling and Incidental Expenses ... .. | 3,565     | 5,137       | —   | 1,572             |
| C.—Collection of Statistics ... ..           | 3,835     | 3,365       | 470   | —                 |
| GROSS TOTAL ...£                             | 202,100   | 188,230     | 15,442  | 1,572             |
|  |           |             | Surplus of Gross Estimate over Expenditure<br>£13,870 |                   |
|  | Estimated | Realised    | Surplus of Appropriations in Aid realised<br>£500     |                   |
| D.—Appropriations in Aid ...                 | 900       | 1,400       |   |                   |
| NET TOTAL ...£                               | 201,200   | 186,830     | Total Surplus to be surrendered<br>£14,370            |                   |

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

- A.—Saving due to vacancies and to the enumeration in connection with the Census of Population, 1961, being completed in less time than expected; offset to the extent of £5,340, approximately, in respect of pay revisions during the year.
- B.—Travelling by members of the staff proved to be greater than expected and there was an increase in the cost of collection of agricultural statistics due to greater use of motor transport by members of the Garda Síochána engaged on that work.
- C.—Saving due to delay in filling vacancies for enumerators employed on the Passenger Card Inquiry and to a reduction in the number of fair and market reports submitted.

## APPROPRIATIONS IN AID

The receipts were mainly in respect of statistical information supplied.

## EXTRA REMUNERATION (exceeding £50)

An Assistant Principal Officer received an allowance of £187 for special duties. Thirteen Clerical Officers and two Clerk Typists received sums ranging from £51 to £87 in respect of allowances, overtime and taskwork.

## NOTE

This Account includes expenditure of £122, approximately, in respect of staff lent, without repayment, to other Departments.

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
26th May, 1962.

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, 1962, 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 ... ..       | 50,115    | 45,776      | 4,339   | —                 |
| B.—Travelling and Incidental Expenses ... ..   | 850       | 548         | 302   | —                 |
| GROSS TOTAL ...£                               | 50,965    | 46,324      | 4,641   | —                 |
|  |           |             | Surplus of Gross Estimate over Expenditure £4,641 |                   |
|  | Estimated | Realised    | Surplus of Appropriations in Aid realised         |                   |
| <i>Deduct—</i><br>C.—Appropriations in Aid ... | 6,255     | 6,830       | £575  |                   |
| NET TOTAL ...£                                 | 44,710    | 39,494      | Total Surplus to be surrendered £5,216            |                   |

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

A.—Saving due to vacancies, £7,043, and provision for marriage lump sums not being fully utilised, £350 ; partly offset by salary scale revisions, £3,054.

B.—Saving mainly on telephones and on travelling which was not carried out to the extent anticipated.

## APPROPRIATIONS IN AID

Surplus due to increased fees in three cases and charging of two fees which were not estimated for.

## NOTE

This Account includes expenditure of £1,613 in respect of remuneration of an officer on loan, without repayment, to An Coimisiún um Athbheochan na Gaeilge.

E. F. SUTTLE,  
*Accounting Office.*

OIFIG AN AID-REACHTAIRE CUNTAS AGUS CISTE,  
31 Bealtaine, 1962.

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, 1962, 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 ... ..  | 179,420   | 179,522     | —   | 102               |
| A.1.—Chief Medical Officer for the Civil Service ... ..   | 2,750     | 2,750       | —   | —                 |
| PAYMASTER-GENERAL'S OFFICE  |           |             |   |                   |
| B.—Salaries, Wages and Allowances ... ..  | 22,560    | 22,342      | 218   | —                 |
| C.—Remuneration of Banks for the Management of Government Stocks inscribed or registered in their Books ... | 77,060    | 77,054      | 6   | —                 |
| D.—Travelling and Incidental Expenses ... ..  | 12,840    | 12,399      | 441   | —                 |
| CIVIL SERVICE ARBITRATION BOARD   |           |             |   |                   |
| E.—Fees and Incidental Expenses   | 675       | 615         | 60  | —                 |
| SAVINGS COMMITTEE   |           |             |   |                   |
| F.—Travelling and Incidental Expenses ... ..  | 200       | 167         | 33  | —                 |
| COMMISSION ON INCOME TAXATION   |           |             |   |                   |
| G.—Travelling and Incidental Expenses ... ..  | 300       | 494         | —   | 194               |
| GROSS TOTAL ...£  | 295,805   | 295,343     | 758   | 296               |
|   | Estimated | Realised    | Surplus of Gross Estimate over Expenditure £462 |                   |
| Deduct—   |           |             | Deficiency of Appropriations in Aid realised    |                   |
| H.—Appropriations in Aid ...  | 1,505     | 1,501       | £4  |                   |
| NET TOTAL ...£  | 294,300   | 293,842     | Net Surplus to be surrendered £458              |                   |

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

A and A.1.—Sums of £2,357 and £143 respectively, were charged to Vote No. 56 in respect of increases in remuneration.

G.—The Commission did not complete its task as early as was expected at the time the estimate was prepared.

## APPROPRIATIONS IN AID

|   |        | Estimated | Realised |
|---|--------|-----------|----------|
|   |        | £         | £        |
| 1. Expenses of management of the Local Loans Fund | ...    | 1,500     | 1,500    |
| 2. Miscellaneous                                  | ... .. | 5         | 1        |
|   |        | £1,505    | £1,501   |

## EXTRA REMUNERATION (exceeding £50)

The Secretary of the Department received £750 as a director of the Central Bank. An Assistant Secretary received £250 as a director of Ceimici Teoranta. A Clerical Officer, two Typists and a Male Cleaner received £77, £61, £59 and £57, respectively, for overtime.

## NOTES

This Account includes expenditure of £232 in respect of an officer lent, without repayment, to another Office.

A sum of £379 is charged to Subhead A in respect of officers lent to the Commission on Income Taxation.

The Accounts of other Votes include expenditure of £2,557, £3,394 and £3,248 in respect of the remuneration of staff lent, without repayment, to this Department, the Savings Committee and the Commission on Income Taxation, respectively.

Total expenditure (including remuneration of staff borne on other Votes) in respect of Commissions, etc., on account of which payments were made in the year 1961–62.

| Commission or Committee         | Year of Appointment | Total Expenditure to 31st March, 1962 |
|---------------------------------|---------------------|---------------------------------------|
|                                 |                     | £                                     |
| Civil Service Arbitration Board | 1950–51             | 3,814                                 |
| Savings Committee               | 1955–56             | 14,307                                |
| Commission on Income Taxation   | 1956–57             | 19,090                                |

T. K. WHITAKER,  
Accounting Officer.

DEPARTMENT OF FINANCE,  
30th May, 1962.

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, 1962, compared with the sum granted, for the Salaries and Expenses of the Office of the Revenue Commissioners, including certain other Services administered by that Office.

| Service   | Grant     | Expenditure | Expenditure compared with Grant                    |                   |
|---|-----------|-------------|--|-------------------|
|   |           |             | Less than Granted                                  | More than Granted |
|   | £         | £           | £  | £                 |
| A.—Salaries, Wages and Allowances, etc. ...   | 2,272,200 | 2,257,944   | 14,256   | —                 |
| AA.—Contribution to Cost of Common Staff in Income Tax Conjoint Office, Great Britain ... | 2,900     | 2,903       | —  | 3                 |
| B.—Travelling and Incidental Expenses ...   | 65,150    | 71,221      | —  | 6,071             |
| C.—Poundage to Distributor of Stamps ...  | 700       | 685         | 15   | —                 |
| D.—Remuneration, etc., to Collectors and Assessors of Taxes, etc. ...                     | 95,500    | 94,390      | 1,110  | —                 |
| E.—Machinery and Repairs in Stamping Branch, Dies, Plates, etc. ...                       | 17,450    | 9,813       | 7,637  | —                 |
| F.—Uniform Clothing ...   | 6,400     | 6,650       | —  | 250               |
| G.—Motor Vehicles for Frontier Patrols, etc. ...  | 11,400    | 13,255      | —  | 1,855             |
| H.—Revenue Instruments, etc.  | 1,300     | 1,010       | 290  | —                 |
| I.—Law Charges, Expenses of Prosecutions, Fees, Rewards, etc. ...                         | 9,000     | 11,687      | —  | 2,687             |
| J.—Compensation ...   | 5         | 9           | —  | 4                 |
| K.—Losses by Default, Fraud and Accident ...  | 5         | 472         | —  | 467               |
| L.—Customs Co-operation Council   | 1,500     | 1,366       | 134  | —                 |
| GROSS TOTAL ...£  | 2,483,510 | 2,471,405   | 23,442   | 11,337            |
|   | Estimated | Realised    | Surplus of Gross Estimate over Expenditure £12,105 |                   |
| Deduct—   |           |             | Surplus of Appropriations in Aid realised          |                   |
| M.—Appropriations in Aid ...  | 67,010    | 99,986      | £32,976  |                   |
| NET TOTAL ...£  | 2,416,500 | 2,371,419   | Total Surplus to be surrendered £45,081            |                   |

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

- A.—The sum of £35,000 was received from the Vote for Remuneration (No. 56).
- B.—Excess due to revised subsistence rates, increase in cost of removals, increased expenditure on telephones and to the provision for advertising, mainly in connection with P.A.Y.E., proving insufficient; advertising rates were also increased during the year. The expenditure includes one *ex-gratia* payment of £50 to a former Cleaner for loss of free fuel and light (E.2/1/62). The expenditure also includes *ex-gratia* payments in seven cases amounting to £16 as compensation for clothing damaged in the course of employment (E.109/41/41).
- E.—Provision was made for three issues of postage stamps—only two were produced. The saving was partly offset by increased expenditure on dies and plates following changes in stamp duty on cheques, etc., and in Social Welfare pension rates.
- G.—Excess due mainly to the purchase of radio telephone equipment and motor cycles, partly offset by a saving on petrol, stores and driving allowances.
- H.—Saving due mainly to a delay in the delivery of goods and to small variations in prices and requirements.
- I.—Excess due mainly to increase in Counsels' fees and to increased expenditure on travelling and subsistence.
- K.—Statement of losses charged to this subhead :—
- £456.—In the Appropriation Account, 1953–54, in connection with the case of embezzlement of official moneys by a Staff Officer, it was stated that the amount of the loss had then been ascertained to be £1,729. The loss of the further sum of £456 has since been established (E.2/3/53).
- £16.—Minor cash discrepancies not involving fraud or culpable negligence.
- L.—Saving due to travelling and subsistence being less than expected; there was also a small decrease 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) ) ... .. | 3,140          | 3,140          |
| 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 ... ..   | 40,000         | 51,256         |
| 4. Fines, forfeitures, law costs recovered, etc. ... ..  | 15,000         | 30,259         |
| 5. Registry of Business Names ... ..   | 275            | 281            |
| 6. Proceeds of customs sales (seizures, etc.) ... ..   | 3,500          | 9,038          |
| 7. Charge for manufacture of motor vehicle licences and drivers' licences (Road Fund) ... ..                                     | 1,130          | 1,130          |
| 8. Miscellaneous items ... ..  | 3,690          | 4,607          |
|  | <u>£67,010</u> | <u>£99,986</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. Owing to the increase in the number of seizures in connection with attempted illegal importations the quantities of goods sold considerably exceeded expectations.

8. Miscellaneous items comprised the following :—

|  | £             |
|--|---------------|
| Bill of Entry receipts ... ..  | 1,580         |
| Rent of official premises ... ..   | 842           |
| Compensation for loss of services of officers injured in accidents ...   | 657           |
| Sale of official cars ... ..   | 340           |
| Refund of education fees ... ..  | 252           |
| Minor unclassified items, <i>e.g.</i> , State warehouse rents, scrivenery fees, surpluses in cash, fees under the Merchant Shipping Acts, etc. ... | 936           |
|  | <u>£4,607</u> |

#### EXTRA REMUNERATION (exceeding £50)

Fourteen members of the Customs and Excise staff received allowances varying from £51 to £148 while engaged on Special Inquiry duty.

Five hundred and twenty-five members of the Customs and Excise staff, two hundred and thirteen of the Taxes staff, one hundred and sixty-five of the General Service staff and thirty-two of the Stamping Branch staff received amounts varying from £51 to £757 in respect of overtime, rewards for detection of smuggling or other Revenue evasions, etc.

#### NOTES

Fees (stamps) were received as follows :—

|                               | £              |
|-------------------------------|----------------|
| Companies Registration ... .. | 11,567         |
| Newspaper Registration ... .. | 3              |
|                               | <u>£11,570</u> |

Claims for £173 and £28 for loss of services of two officers injured in accidents were abandoned.

This Account includes expenditure of £2,830 in respect of staff temporarily lent, without repayment, to other Departments.

S. REAMONN,  
*Accounting Officer.*

OIFIG NA gCOIMISINÉIRÍ IONCAIM,  
30 Bealtaine, 1962.

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, 1962, 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 ... ..          | 623,900   | 598,754     | 25,146  | —                 |
| B.—Travelling and Incidental Expenses ... ..      | 54,800    | 61,495      | —   | 6,695             |
| GROSS TOTAL ...£                                  | 678,700   | 660,249     | 25,146  | 6,695             |
|   |           |             | Surplus of Gross Estimate over Expenditure<br>£18,451 |                   |
|   | Estimated | Realised    | Surplus of Appropriations in Aid realised             |                   |
| <i>Deduct—</i><br>C.—Appropriations in Aid ... .. | 122,000   | 124,388     | £2,388  |                   |
| NET TOTAL ...£                                    | 556,700   | 535,861     | Total Surplus to be surrendered<br>£20,839            |                   |

## Extra Receipts payable to Exchequer

|  |             |
|--|-------------|
| Compensation for loss of services of officers injured in accidents ... ..                    | £           |
| Contribution for purposes of the Superannuation Acts in respect of an officer on loan ... .. | 192         |
|  | 324         |
|  | <u>£516</u> |

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

A.—Saving due to unfilled vacancies.

B.—Excess mainly due to increased travelling by technical officers and to increased subsistence rates.

## APPROPRIATIONS IN AID

|  | Estimated | Realised |
|--|-----------|----------|
|  | £         | £        |
| 1. Penal interest on overdue loan repayments ... ..  | 300       | 334      |
| 2. Fees under the Local Loans Fund (Fees and Expenses) Regulations, 1946 ... ..            | 14,000    | 16,701   |
| 3. Amount recoverable as administration expenses in connection with agency services ... .. | 14,000    | 14,562   |

|  | Estimated       | Realised        |
|--|-----------------|-----------------|
|  | £               | £               |
| 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 ... .. | 40,000          | 36,990          |
| 5. Amount recoverable from Vote 10 in respect of salaries and travelling expenses in connection with employment schemes, etc. ... ..   | 900             | 1,777           |
| 6. Amount recoverable from Vote 43 in respect of salaries and travelling expenses in connection with drainage surveys and works ... ..   | 22,000          | 20,700          |
| 7. Amount recoverable from Vote 42 as administrative expenses in connection with Gaeltacht improvement schemes ... ..  | 1,800           | 2,931           |
| 8. Amount recoverable from Vote 45 in respect of salaries and travelling expenses in connection with harbour improvement and constructional works ... ..   | 2,300           | 1,148           |
| 9. Amount recoverable from National Development Fund in respect of salaries and travelling expenses in connection with drainage works, etc. ... ..   | 5,000           | 2,066           |
| 10. Amount recoverable as expenses of management of the Local Loans Fund ... ..  | 18,000          | 16,871          |
| 11. Miscellaneous ... ..   | 3,700           | 5,308           |
|  | <u>£122,000</u> | <u>£124,388</u> |

1. Receipts were greater than expected.

2. Loan transactions were 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.

The expenditure so incurred was generally greater than had been expected when estimates were framed.

4. The deficit arose mainly because four intermediate river drainage schemes and one catchment drainage scheme did not commence.

5. There was a greater volume of work by technical staff than had been provided for in the estimate.

6. The deficit was mainly due to unfilled vacancies for Junior Engineers.

7. The volume of work undertaken by technical staff was greater than expected.

8. Certain harbour works did not progress as expected.

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. Provision had not been made for a sum of £2,160 brought to account in respect of the salary of an officer on loan from November, 1956, to November, 1960 (E.103/9/55).

#### EXTRA REMUNERATION (exceeding £50)

Two Assistant Architects were paid £70 and £66 respectively as fees for professional services (E.S/3/46).

## NOTES

1. The Account of another Vote includes expenditure of approximately £319 in respect of remuneration of an officer on loan, without repayment, to this Office.
2. This Account includes expenditure of approximately £3,725 in respect of remuneration of staff lent, without repayment, to other Offices.
3. £4, the value of a waterproof coat which was stolen, was written off (S.59/2/53). Sub-head B.
4. Services rendered to other Departments without repayment amounted in value to £196.

H. J. MUNDOW,  
*Accounting Officer.*

OFFICE OF PUBLIC WORKS,  
18 Bealtaine, 1962.

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, 1962

| SERVICE   | Balances,<br>1st April,<br>1961 | Receipts,<br>1961-62 | Payments,<br>1961-62 | Balances,<br>31st March,<br>1962 |
|---|---------------------------------|----------------------|----------------------|----------------------------------|
|   | £                               | £                    | £                    | £                                |
| Shannon Navigation ...                            | 1,000                           | 13,764               | 13,575               | 1,189                            |
| Irish Church Fund, Loans Re-<br>payments ...      | —                               | 10                   | 10                   | —                                |
| Marine Works Act, 1902, Main-<br>tenance Fund ... | Dr. 995                         | 4,129 (a)            | 1,308                | 1,823 (b)                        |

(a) These receipts include £3,502 realised from the sale of £2,100 3 per cent. Exchequer Bonds, 1965/70 and £2,182 3½ per cent. Exchequer Bonds, 1965/70.

(b) The following stocks are held to the credit of the Fund—  
£8,300 3½ per cent. Exchequer Bonds, 1965/70.

H. J. MUNDOW,  
*Accounting Officer.*

OFFICE OF PUBLIC WORKS,  
18 Bealtaine, 1962.

## PUBLIC WORKS AND BUILDINGS

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1962, 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    | 62,209      | —                               | 41,209            |
| B.—New Works, Alterations and Additions ... ..      | 2,500,000 | 2,207,495   | 292,505                         | —                 |
| BB.—Coast Protection ...                            | 8,000     | 12,431      | —                               | 4,431             |
| C.—Maintenance and Supplies ...                     | 680,000   | 761,666     | —                               | 81,666            |
| D.1.—Furniture, Fittings and Utensils ... ..        | 60,000    | 104,913     | —                               | 44,913            |
| D.2.—Central Furniture Stores                       | 3,000     | 5,357       | —                               | 2,357             |
| E.—Rents, Rates, etc. ...                           | 173,000   | 164,756     | 8,244                           | —                 |
| F.—Fuel, Light, Water, Cleaning, etc. ... ..        | 260,000   | 269,486     | —                               | 9,486             |
| G.—Phoenix Park National School                     | 240       | 281         | —                               | 41                |
| H.1.—River Shannon Works ...                        | 400       | 520         | —                               | 120               |
| H.2.—River Shannon Navigation (Grant-in-Aid) ... .. | 15,000    | 11,850      | 3,150                           | —                 |
| I.—Telegrams, Telephones and Postage ... ..         | 1,000     | 987         | 13                              | —                 |
| J.1.—Arterial Drainage—Surveys                      | 23,000    | 19,343      | 3,657                           | —                 |
| J.2.—Arterial Drainage—Construction Works ... ..    | 780,000   | 765,124     | 14,876                          | —                 |
| J.3.—Barrow Drainage—Repayment of Advances ...      | 14,417    | 14,417      | —                               | —                 |
| J.4.—River Fergus Drainage ...                      | 100       | —           | 100                             | —                 |
| J.5.—Arterial Drainage—Maintenance ... ..           | 57,500    | 58,793      | —                               | 1,293             |

| Service  | Grant     | Expenditure | Expenditure compared with Grant                     |                   |
|--|-----------|-------------|---|-------------------|
|  |           |             | Less than Granted                                   | More than Granted |
|  | £         | £           | £   | £                 |
| K.—Purchase and Maintenance of Engineering Plant and Machinery, and Stores ... | 425,000   | 310,468     | 114,532   | —                 |
| GROSS TOTAL ...£   | 5,021,657 | 4,770,096   | 437,077   | 185,516           |
|  | Estimated | Realised    | Surplus of Gross Estimate over Expenditure £251,561 |                   |
| Deduct—  |           |             | Surplus of Appropriations in Aid realised           |                   |
| L.—Appropriations in Aid ...   | 265,657   | 283,266     | £17,609   |                   |
| NET TOTAL ...£   | 4,756,000 | 4,486,830   | Total Surplus to be surrendered £269,170            |                   |

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

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

| SERVICE  | AMOUNT  | DEPARTMENT OF FINANCE AUTHORITY |
|--|---------|---------------------------------|
| DEPARTMENT OF FINANCE—   | £       |                                 |
| Dublin : 21, Parliament Street (deposit) ...   | 10,500  | S.2/1/61                        |
| Co. Louth : Head rent of former Coast Guard Station, Soldiers Point, Dundalk (deposit) ... | 50      | S.55/36/33                      |
| Do. : Customs Road Station, Dundalk ...  | 450     | S.2/6/39                        |
| Co. Mayo : Head rent of former Coast Guard Station, Belmullet ...                          | 43      | S.55/33/37                      |
| Co. Offaly : Head rent of Birr (Crinkle) former Military Barracks ...                      | 3,150   | S.55/20/38                      |
| DEPARTMENT OF EDUCATION—   |         |                                 |
| Dublin : Site at Morehampton Road ...  | 41,895  | S.2/23/46                       |
| Do. : 6A, Merrion Square (deposit) ...   | 2,640   | S.2/10/46                       |
| DEPARTMENT OF JUSTICE—   |         |                                 |
| Garda Síochána—  |         |                                 |
| Co. Clare : Inagh ...  | 77      | S.14/1/53                       |
| Co. Cork : Inchigeela ...  | 134     | S.14/38/25                      |
| Co. Laois : Abbeyleix (deposit) ...  | 81      | S.14/5/52                       |
| Co. Longford : Colehill ...  | 234     | S.14/5/52                       |
| Co. Meath : Ceanannus Mór ...  | 1,735   | S.14/4/39                       |
| Do. : Slane ...  | 181     | S.14/5/52                       |
| Co. Monaghan : Clones ...  | 315     | S.14/94/26                      |
| Co. Offaly : Pallas ...  | 120     | S.14/10/43                      |
| Co. Roscommon : Kilmore ...  | 29      | S.14/6/47                       |
| Co. Sligo : Tubbereury ...   | 575     | S.14/5/52                       |
|  | £62,209 |                                 |

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 22.

- 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. Wage increases during the year contributed to the excess. A statement of expenditure, Department by Department, is at page 23.
- D.1.—The excess was caused by wage increases and by the unexpectedly large requirements of certain Government establishments. A statement of expenditure, Department by Department, is at page 23.
- D.2.—The expenditure under this subhead is a net figure and represents the cost of stocks of standard supplies purchased during the year but not issued before 31st March, 1962. The total value of stocks held in the Central Furniture Stores on 31st March, 1962, was £13,700, approximately.
- E.—The Local Government (Temporary Reduction of Valuation) Act, 1960, gave rise to a saving in respect of rates. A statement of expenditure, Department by Department, is at page 23.
- F.—This subhead consists of a large number of provisions to meet the requirements of various Government establishments. Excesses on certain of the provisions were partially offset by savings on others. A statement of expenditure, Department by Department, is at page 23.
- G.—A casual variation.
- H.1.—Unforeseen repair work was found necessary.
- H.2.—As operational expenses proved somewhat less and receipts slightly more than expected, it was not necessary to draw on the full amount of the grant.
- I.—A casual variation.
- J.1.—The volume of survey work was restricted because of difficulty in recruiting technical staff. In addition to the charge against the subhead, engineering stores were supplied and services rendered by plant and machinery to the value of £5,877.
- 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<br>£ |
|-------------------------|-----|-----|-----|-----|-----|-----|------------|
| Corrib—Clare            | ... | ... | ... | ... | ... | ... | 36,635     |
| Maine                   | ... | ... | ... | ... | ... | ... | 59,520     |
| Imny                    | ... | ... | ... | ... | ... | ... | 146,840    |
| Moy                     | ... | ... | ... | ... | ... | ... | 129,247    |
| Ballyteigue and Kilmore | ... | ... | ... | ... | ... | ... | 2,817      |
| Broadmeadow             | ... | ... | ... | ... | ... | ... | 16,506     |
| Clareen                 | ... | ... | ... | ... | ... | ... | 17         |
| Fergus Embankments      | ... | ... | ... | ... | ... | ... | 27,769     |
| Shannon Embankments     | ... | ... | ... | ... | ... | ... | 619        |
| Swilly Embankments      | ... | ... | ... | ... | ... | ... | 8,885      |

Spare parts, stores, etc., to the values shown were transferred from Feale, £104; Glyde and Dee, £547; and Nenagh, £1,154.

- J.4.—The expenditure for which provision had been made did not arise.
- J.5.—A casual variation.
- K.—The saving arose mainly because deliveries of engineering plant and machinery were delayed. The value of stores held at 31st March, 1962, was £360,000 approximately.

## APPROPRIATIONS IN AID

|  |     |     |     |     |     | Estimated       | Realised        |
|--|-----|-----|-----|-----|-----|-----------------|-----------------|
|  |     |     |     |     |     | £               | £               |
| 1. Rents (including receipts from lettings of sporting, fishing rights, etc.)                                      | ... | ... | ... | ... | ... | 42,000          | 44,163          |
| 2. Harbour tolls, dues, etc.   | ... | ... | ... | ... | ... | 44,400          | 48,818          |
| 3. Sale of surplus and obsolete stores, old materials, etc.  | ... | ... | ... | ... | ... | 14,000          | 5,924           |
| 4. Hire of plant   | ... | ... | ... | ... | ... | 10,000          | 14,967          |
| 5. Sales of farm and garden produce  | ... | ... | ... | ... | ... | 7,000           | 9,221           |
| 6. Admission tickets at parks, piers, etc.   | ... | ... | ... | ... | ... | 4,000           | 5,457           |
| 7. Recoveries from County Councils in respect of arterial drainage maintenance (Nos. 3 of 1945 and 23 of 1955)     | ... | ... | ... | ... | ... | 65,000          | 70,496          |
| 8. Recoveries from other Departments, National Development Fund, etc., for services carried out on repayment terms | ... | ... | ... | ... | ... | 58,000          | 58,330          |
| 9. Sales of property   | ... | ... | ... | ... | ... | 16,000          | 12,295          |
| 10. Miscellaneous  | ... | ... | ... | ... | ... | 5,257           | 13,995          |
|  |     |     |     |     |     | <u>£265,657</u> | <u>£283,266</u> |

1. Receipts from lettings of sporting, fishing rights, etc., were £528.

2. Receipts for thirteen months in respect of mailboat traffic at Dún Laoghaire Harbour, came to account within the year.

3. An expected auction of surplus stores did not take place.

4. There were receipts in respect of dredgers for which provision had not been made.

5. The receipts, which were generally more than expected, were as follows:—Bourn Vincent Memorial Park, £8,283; Coláiste Brighde, Falcarragh, £545; Phoenix Park, £269; Royal Hospital Gardens, £48; sundry, £76.

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

7. Certain receipts outstanding from the previous year came to account.

8. Department of Social Welfare, £34,415; College of Science, etc., £5,926; Department of Local Government and Post Office Savings Bank, £7,170; in respect of services rendered by the Central Engineering Workshop and Stores, £7,201; by Dún Laoghaire Harbour Workshops, £904; by Central Furniture Stores, £1,183; sundry other receipts, £2,031.

9. Sales realised less than expected.

10. Work done for other parties, £1,110; contributions to cost of works at national schools, £2,332; storage, etc., of boats at Dún Laoghaire and Howth Harbours, £405; licences, football pavilions, etc., Phoenix Park, £1,170; in respect of electricity, gas, water and heating, £2,056; recoupment of rates, £3,437; sundry other receipts, £3,485.

## NOTES

1. A total of £857 was paid *ex-gratia* to two contractors in recoupment of an unforeseen increase in the statutory employers' contributions made by them under the Social Welfare Acts (S.9/2/36).

2. A contractor was paid £1,100 in respect of preparatory work and loss of profits under a building contract not proceeded with; cost of advertisements and Quantity Surveyors' fees amounted to £500. Subhead B (S.2/24/36).

3. Sums totalling £6,283 are included in this Account in respect of premises which were handed over to An Foras Talúntais during the year 1959-60. Subhead B.

4. In seventeen cases, malicious damage to a total extent of £141 was caused to State property (Subheads BB, C and J.2).

5. Sums amounting to £163 were paid as compensation and costs in discharge of claims by two members of the public injured by accidental falls in State premises. Subhead C (S.102/6/61 and S.102/8/61).

6. A total of £489 was spent on the maintenance of St. Enda's College (Pearse Bequest). Subheads C, D.1 and F (S.22/9/41 and S.22/2/53).

7. Payments made in two cases of road accidents involving State vehicles amounted to £3,229. Subheads J.2 and K (S.48/3/37).

8. Sums amounting to £90 were paid as compensation and costs in three cases of accidental damage to property arising from drainage activities. Subheads J.2 and K (S.102/7/49).

9. A sum of £21 was paid *ex-gratia* to a contractor in recoupment of loss arising from a genuine error in pricing a tender. Subhead K (S.9/4/52).

10. A crankshaft purchased at £32 and found to be unsuitable was written off. Subhead K (S.102/9/61).

11. Articles to a total value of £22 lost in nine cases of theft were written off (S.59/2/53).

12. Losses of stores, valued at £42, were written off.

13. Articles surplus to requirements and valued at £3,587 were transferred to the Department of Defence (S.76/1/53).

14. Services to the value of £11 were rendered by the Department of Lands without repayment (D.307/4/61).

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

|  | £   |
|--|-----|
| Killybegs Customs and Excise Office ... .. | 30  |
| Chantilly Stud Farm (Lodge) ... ..         | 3   |
| Ennis Post Office ... ..                   | 100 |
| Department of Defence ... ..               | 5   |

16. Within the year restoration of damage by fire gave rise to the following expenditure :—

|   | £   |
|---|-----|
| Department of Justice ... ..              | 190 |
| Department of Posts and Telegraphs ... .. | 39  |
| Department of Defence ... ..              | 5   |

17. The net expenditure during the year on Post Office buildings, charged to Telephone Capital Account, amounted to £49,306.

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

H. J. MUNDOW,  
*Accounting Officer.*

OFFICE OF PUBLIC WORKS,  
19 Meitheamh, 1962.

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.*

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

| Departments, etc.   |     |     |     |     | Vote       | Expenditure |
|---|-----|-----|-----|-----|------------|-------------|
|   |     |     |     |     | £          | £           |
| President's Establishment   | ... | ... | ... | ... | 7,500      | —           |
| Houses of the Oireachtas  | ... | ... | ... | ... | 65,000     | 6,550       |
| Department of the Taoiseach   | ... | ... | ... | ... | 13,500     | 23,119      |
| Finance   | ... | ... | ... | ... | 188,900    | 87,156      |
| Justice   | ... | ... | ... | ... | 270,800    | 163,429     |
| Education   | ... | ... | ... | ... | 1,615,500  | 1,712,594   |
| Lands   | ... | ... | ... | ... | 171,000    | 40,261      |
| Agriculture   | ... | ... | ... | ... | 148,000    | 65,559      |
| Transport and Power   | ... | ... | ... | ... | 6,000      | 13,381      |
| Posts and Telegraphs  | ... | ... | ... | ... | 60,600     | 34,026      |
| Defence   | ... | ... | ... | ... | 29,250     | 6,172       |
| Social Welfare  | ... | ... | ... | ... | 38,800     | 21,011      |
| Health  | ... | ... | ... | ... | 4,500      | 575         |
| Minor New Works not exceeding £700 each   | ... | ... | ... | ... | 16,000     | 21,165      |
| Urgent and Unforeseen Works   | ... | ... | ... | ... | 5,000      | 439         |
| Minor Balances of Expenditure (not provided for above)<br>on Works of prior years | ... | ... | ... | ... | 25,000     | 12,058      |
| TOTAL   |     |     |     |     | £2,665,350 | £2,207,495  |
| Deduct for Works which might not have been carried<br>out during the year         |     |     |     |     | 165,350    | —           |
| NET TOTAL   |     |     |     |     | £2,500,000 | £2,207,495  |

## 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 ...                      | 14,200                           | 16,033           | 1,000   | 3,745            | —                          | —                | 4,850   | 3,964            |
| Oireachtas ...                     | 8,670                            | 7,297            | 1,750   | 2,628            | —                          | —                | 5,500   | 6,261            |
| Taoiseach ...                      | 3,070                            | 8,576            | 550   | 1,983            | 200                        | 103              | 2,750   | 3,742            |
| Comptroller and<br>Auditor General | 150                              | 275              | 60  | 75               | 25                         | 24               | 250   | 263              |
| Finance ...                        | 300,770                          | 316,834          | 11,240  | 24,444           | 50,440                     | 51,304           | 53,000  | 56,971           |
| Justice ...                        | 123,210                          | 126,812          | 4,370   | 7,176            | 32,220                     | 26,099           | 38,350  | 37,785           |
| Local Government                   | 2,390                            | 7,035            | 700   | 1,259            | 800                        | 99               | 3,000   | 2,798            |
| Education ...                      | 49,520                           | 52,036           | 5,160   | 7,112            | 1,530                      | 1,468            | 23,000  | 22,777           |
| Lands ...                          | 13,820                           | 16,971           | 3,250   | 4,402            | 7,080                      | 6,032            | 14,500  | 15,209           |
| Gaeltacht ...                      | 340                              | 583              | 150   | 150              | 1,650                      | 1,515            | 350   | 231              |
| Agriculture ...                    | 27,510                           | 38,527           | 3,600   | 10,048           | 7,390                      | 6,715            | 27,325  | 32,069           |
| Industry and Com-<br>merce ...     | 6,270                            | 7,630            | 1,400   | 3,996            | 2,525                      | 2,956            | 5,525   | 3,230            |
| Transport and Power                | 6,190                            | 6,056            | 1,150   | 1,557            | 380                        | 424              | 3,000   | 5,094            |
| Posts and Telegraphs               | 51,500                           | 67,633           | 10,050  | 14,712           | 150                        | 136              | 18,500  | 24,136           |
| Defence ...                        | 11,780                           | 12,970           | 1,300   | 3,720            | 3,740                      | 2,744            | 9,100   | 5,785            |
| External Affairs ...               | 33,710                           | 21,770           | 10,550  | 11,235           | 51,165                     | 52,512           | 20,000  | 17,017           |
| Social Welfare ...                 | 16,800                           | 35,515           | 2,100   | 4,467            | 13,600                     | 12,543           | 20,500  | 21,530           |
| Health ...                         | 10,100                           | 19,113           | 1,620   | 2,204            | 105                        | 82               | 10,500  | 10,624           |
| TOTAL ...£                         | 680,000                          | 761,666          | 60,000  | 104,913          | 173,000                    | 164,756          | 260,000                                       | 269,486          |

## NATIONAL DEVELOPMENT FUND

STATEMENT OF RECEIPTS AND PAYMENTS BY THE COMMISSIONERS OF PUBLIC WORKS  
IN THE YEAR ENDED 31ST MARCH, 1962

| SERVICE   | Balance at<br>1st April,<br>1961 | Receipts | Total  | Payments | Balance at<br>31st March,<br>1962 |
|---|----------------------------------|----------|--------|----------|-----------------------------------|
|   | £                                | £        | £      | £        | £                                 |
| Gaeltacht Projects—<br>Inishere Pier ...                          | —                                | —        | —      | 85       | Dr. 85                            |
| Drainage Works—<br>Owenogarney River<br>Embankments<br>Scheme ... | 63                               | —        | 63     | 412      | Dr. 349                           |
| Deele and Swillyburn<br>Rivers Scheme ...                         | 1,603                            | *16,590  | 18,193 | †13,438  | 4,755                             |
| TOTAL ...£  | 1,666                            | 16,590   | 18,256 | 13,935   | 4,321                             |

\* Includes (a) £12,038 representing value of materials, etc., transferred ; and  
(b) £52 on foot of sale of scrap.

† Includes £22 compensation for damage caused accidentally to a privately-owned motor car by a vehicle engaged in operations under the scheme ; repairs to the State vehicle cost £1.

H. J. MUNDOW,  
*Accounting Officer.*

19 Meitheamh, 1962.

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, 1962, 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 ... ..                                     | 78,600    | 76,499      | 2,101   | —                 |
| B.—Travelling and Incidental Expenses ... ..                                 | 14,490    | 12,467      | 2,023   | —                 |
| C.—Urban Employment Schemes  | 227,000   | 228,845     | —   | 1,845             |
| D.—Rural Employment Schemes  | 35,000    | 35,007      | —   | 7                 |
| E.—Minor Employment Schemes  | 130,000   | 136,152     | —   | 6,152             |
| F.—Development Works in Bogs used by Landholders and other Private Producers | 160,000   | 149,170     | 10,830  | —                 |
| G.—Rural Improvements Scheme   | 200,000   | 190,379     | 9,621   | —                 |
| H.—Miscellaneous Schemes ...   | 15,000    | 16,074      | —   | 1,074             |
| GROSS TOTAL ...£   | 860,090   | 844,593     | 24,575  | 9,078             |
|  |           |             | Surplus of Gross Estimate over Expenditure<br>£15,497 |                   |
|  | Estimated | Realised    | Surplus of Appropriations in Aid realised             |                   |
| Deduct—  |           |             |   |                   |
| I.—Appropriations in Aid ...   | 35,000    | 36,395      | £1,395  |                   |
| NET TOTAL ...£   | 825,090   | 808,198     | Total Surplus to be surrendered<br>£16,892            |                   |

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

A.—Saving due partly to vacancies and partly to changes in personnel. A sum of £5,000 received from the Vote for Civil Service Remuneration (No. 56) was credited to this subhead.

B.—Saving due to vacancies in the Inspectorate.

E and F.—Extra grants were sanctioned from Subhead E to carry out additional bog development work in areas catered for by minor employment schemes on the understanding that any excess, not exceeding £10,000, on that subhead would be met from savings on Subhead F (S.113/9/61).

G.—As a result of the introduction during the financial year of more favourable terms, proportionately more contributions were received, and more schemes were sanctioned, in the latter part of the season. Numbers of these schemes could not therefore be completed within the financial year.

H.—Excess due to Government decision to spend additional money on accommodation roads on islands (D.500/4/61).

## APPROPRIATIONS IN AID

|   |     |     |     |     | Estimated      | Realised       |
|---|-----|-----|-----|-----|----------------|----------------|
|   |     |     |     |     | £              | £              |
| 1. Contributions by beneficiaries and others towards the cost of schemes carried out under Subheads E, F, G and H | ... |     |     |     | 34,000         | 35,265         |
| 2. Miscellaneous receipts   | ... | ... | ... | ... | 1,000          | 1,130          |
|   |     |     |     |     | <u>£35,000</u> | <u>£36,395</u> |

## NOTES

1. The Account of another Department includes expenditure of £20 in respect of the remuneration of an officer temporarily on loan, without repayment, to this Office.

2. An *ex-gratia* payment of £5 was made in respect of damage to the tyre of a lorry travelling on a road which was being repaired under a Rural Improvements Scheme. Subhead G (F.88/4/55).

3. Payment of £23 was made in respect of damage to a lorry travelling on a road which was being repaired under a Rural Improvements Scheme. Subhead G (F.88/7/50).

4. Certain items of bedding, etc., were made available to this Office by the Department of Defence for use on an archaeological excavation at Creewood, County Meath (S.4/77/43).

RISTEARD Ó hEIGEARTUIGH,  
Accounting Officer.

SPECIAL EMPLOYMENT SCHEMES OFFICE,  
7th June, 1962.

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.

## STATE LABORATORY

ACCOUNT of the sum expended, in the year ended 31st March, 1962, 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 ...     | 27,860    | 25,398      | 2,462   | —                 |
| B.—Travelling and Incidental Expenses ... | 550       | 355         | 195   | —                 |
| C.—Apparatus and Chemical Equipment ...   | 1,050     | 1,632       | —   | 582               |
| GROSS TOTAL ...£                          | 29,460    | 27,385      | 2,657   | 582               |
|   |           |             | Surplus of Gross Estimate over Expenditure £2,075 |                   |
|   | Estimated | Realised    | Surplus of Appropriations in Aid realised         |                   |
| Deduct—                                   |           |             |   |                   |
| D.—Appropriations in Aid ...              | 1,260     | 1,388       | £128  |                   |
| NET TOTAL ...£                            | 28,200    | 25,997      | Total Surplus to be surrendered £2,203            |                   |

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

- A.—Savings due to vacancies remaining unfilled ; to staff changes involving appointments at lower points on the salary scales and to “extra assistance” not being fully required ; offset to the extent of £1,100, approximately, due to pay revisions during the year.
- B.—The saving was mainly on travelling which is difficult to estimate.
- C.—Accounts for certain apparatus, etc., delivered in 1960-61 were not furnished until 1961-62.

## APPROPRIATIONS IN AID

|  | Estimated | Realised |
|--|-----------|----------|
|  | £         | £        |
| 1. Receipts for various analyses, examinations, tests, etc. ...                | 1,100     | 1,235    |
| 2. Recovery from Road Fund in respect of analysis of road-making materials ... | 150       | 150      |
| 3. Miscellaneous ...   | 10        | 3        |
|  | £1,260    | £1,388   |

DEPARTMENT OF FINANCE,  
24th May, 1962.

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, 1962, 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       |           |             |   |                   |
| <i>Original</i> ... £50,720               |           |             |   |                   |
| <i>Supplementary</i> ... 10               |           |             |   |                   |
|   | 50,730    | 47,842      | 2,888   | —                 |
| A.2.—Examiners, etc. ...                  | 7,425     | 6,688       | 737   | —                 |
| B.—Travelling and Incidental Expenses ... | 3,335     | 3,886       | —   | 551               |
| C.—Examinations ...                       | 3,560     | 4,804       | —   | 1,244             |
| GROSS TOTAL                               |           |             |   |                   |
| <i>Original</i> ... £65,040               |           |             |   |                   |
| <i>Supplementary</i> ... 10               |           |             |   |                   |
|   | £ 65,050  | 63,220      | 3,625   | 1,795             |
|   |           |             | Surplus of Gross Estimate over Expenditure £1,830 |                   |
|   | Estimated | Realised    | Deficiency of Appropriations in Aid realised      |                   |
| Deduct—                                   |           |             |   |                   |
| D.—Appropriations in Aid ...              | 18,340    | 17,880      | £460  |                   |
| NET TOTAL                                 |           |             | Net Surplus to be surrendered                     |                   |
| <i>Original</i> ... £46,700               |           |             |   |                   |
| <i>Supplementary</i> ... 10               |           |             |   |                   |
|   | £ 46,710  | 45,340      | £1,370  |                   |

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

A.1.—Saving due to vacancies remaining unfilled and to staff changes ; offset to the extent of £2,460, approximately, in respect of pay revisions during the year.

A.2.—Certain written examinations for which provision was made were not held or were postponed.

B and C.—There was an increase in the number of interview board competitions held which resulted in an excess on the provision for incidental expenses and for advertising.

## APPROPRIATIONS IN AID

|  | Estimated      | Realised       |
|--|----------------|----------------|
|  | £              | £              |
| 1. Receipts from County and County Borough Councils and Harbour Authorities (No. 39 of 1926 (sec. 12) and No. 9 of 1946 (sec. 38) ) ... .. | 18,340         | 17,726         |
| 2. Miscellaneous ... ..  | —              | 154            |
|  | <u>£18,340</u> | <u>£17,880</u> |

## NOTE

Fees (stamps) amounting to £18,741 in respect of this service were received during the year.

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
29th May, 1962.

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, 1962, compared with the sum granted, for a Grant (Grant-in-Aid) to An Chomhairle Ealaíon (No. 9 of 1951).

| Service  | Grant  | Expenditure | Expenditure compared with Grant |                   |
|--|--------|-------------|---------------------------------|-------------------|
|  |        |             | Less than Granted               | More than Granted |
|  | £      | £           | £                               | £                 |
| Grant under Section 5 of the Arts Act, 1951 (Grant-in-Aid) ... | 30,000 | 30,000      | —                               | —                 |

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
19th May, 1962.

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, 1962, 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 ...   | 841,000     | 793,365     | 47,635   | —                 |
| B.—Additional Allowances and Gratuities in respect of Established Officers ...                          | 418,000     | 291,769     | 126,231  | —                 |
| C.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ...                     | 50,000      | 45,785      | 4,215  | —                 |
| D.—Agency Payments in respect of Compensation Allowances  | 41,500      | 35,243      | 6,257  | —                 |
| E.—Gratuities in respect of Un-established Officers   |             |             |  |                   |
| <i>Original</i> ... £40,000   |             |             |  |                   |
| <i>Supplementary</i> 10   |             |             |  |                   |
|   | 40,010      | 27,003      | 13,007   | —                 |
| F.—Injury Grants ...  | 32,500      | 27,884      | 4,616  | —                 |
| G.—Fees to Medical Referees and Occasional Fees to Doctors  | 355         | 347         | 8  | —                 |
| H.—Compensation in respect of Death or Personal Injuries and other Expenses in connection therewith ... | 3,000       | 3,049       | —  | 49                |
| I.—Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows ...                    | 60,000      | 56,989      | 3,011  | —                 |
| GROSS TOTAL   |             |             |  |                   |
| <i>Original</i> £1,486,355  |             |             |  |                   |
| <i>Supplementary</i> 10   |             |             |  |                   |
|   | £ 1,486,365 | 1,281,434   | 204,980  | 49                |
|   | Estimated   | Realised    | Surplus of Gross Estimate over Expenditure<br>£204,931 |                   |
| Deduct—   |             |             | Deficiency of Appropriations in Aid realised           |                   |
| J.—Appropriations in Aid ...  | 136,625     | 133,010     | £3,615   |                   |
| NET TOTAL   |             |             | Net Surplus to be surrendered<br>£201,316              |                   |
| <i>Original</i> £1,349,730  |             |             |  |                   |
| <i>Supplementary</i> 10   |             |             |  |                   |
|   | £ 1,349,740 | 1,148,424   |  |                   |

## Extra Receipts payable to Exchequer

|  | Estimated     | Realised      |
|--|---------------|---------------|
|  | £             | £             |
| Pension liability in respect of officers on loan, etc. ... | 8,582         | 7,478         |
| Payments and refunds of teachers' contributions ...        | 10            | —             |
| Miscellaneous ...  | 10            | 46            |
|  | <u>£8,602</u> | <u>£7,524</u> |

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

A and B.—The number of retirements in the age group 60–65 was less than expected.

C, D and I.—The number of deaths was greater than allowed for in the estimates.

E.—Closer estimation was not possible because of the introduction of modified conditions for award.

F.—Expenditure fluctuates with the number of accident claims and 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) ... | 41,500          | 37,897          |
| 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 ...                       | 700             | 703             |
| 3. Receipt from the Social Insurance Fund for pension liability of staff (No. 11 of 1952 (sec. 40) ) ...   | 94,410          | 94,410          |
| 4. Miscellaneous ...   | 15              | —               |
|  | <u>£136,625</u> | <u>£133,010</u> |

## EXTRA REMUNERATION (exceeding £50)

Thirty-two pensioners received from public funds sums ranging from £53 to £1,116 as remuneration for services rendered.

T. K. WHITAKER,  
Accounting Officer.

DEPARTMENT OF FINANCE,  
23rd May, 1962.

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, 1962, compared with the sum granted, for Secret Service.

| Service                       | Grant | Expenditure | Expenditure compared with Grant |                   |
|-------------------------------|-------|-------------|---------------------------------|-------------------|
|                               |       |             | Less than Granted               | More than Granted |
|                               | £     | £           | £                               | £                 |
| Secret Service ... ..         | 7,500 | 4,980       | 2,520                           | —                 |
| Surplus to be surrendered ... |       |             | <u>£2,520</u>                   |                   |

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

The estimate is necessarily conjectural.

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
19th May, 1962.

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, 1962, 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 ... .. | 18,500 | 18,493      | 7                               | —                 |
| Surplus to be surrendered ...   |        |             | <u>£7</u>                       |                   |

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
23 Bealtaine, 1962.

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, 1962, compared with the sum granted, for the increase of the Grant to Local Authorities in Relief of Rates on Agricultural Land (No. 35 of 1925 ; No. 28 of 1931 ; No. 23 of 1939 ; No. 36 of 1946 ; No. 36 of 1953 ; No. 18 of 1956 ; and No. 11 of 1959).

| Service   | Grant       | Expenditure | Expenditure compared with Grant |                   |
|---|-------------|-------------|---------------------------------|-------------------|
|   |             |             | Less than Granted               | More than Granted |
|   | £           | £           | £                               | £                 |
| A.—Supplementary Grant under the Local Government (Rates on Agricultural Land) Act, 1925 ...            | 150,989     | 150,989     | —                               | —                 |
| B.—Additional Supplementary Grant under the Local Government (Rates on Agricultural Land) Act, 1931 ... | 750,000     | 750,000     | —                               | —                 |
| C.—Further Increase of Agricultural Grant under the Rates on Agricultural Land (Relief) Act, 1939 ...   | 370,000     | 370,000     | —                               | —                 |
| D.—Additional Grant under the Rates on Agricultural Land (Relief) Acts, 1946, 1953, 1956 and 1959       |             |             |                                 |                   |
| <i>Original</i> £3,889,011  |             |             |                                 |                   |
| <i>Supplementary</i> 90,000   |             |             |                                 |                   |
|   | 3,979,011   | 3,969,021   | 9,990                           | —                 |
| TOTAL   |             |             |                                 |                   |
| <i>Original</i> £5,160,000  |             |             |                                 |                   |
| <i>Supplementary</i> 90,000   |             |             |                                 |                   |
|   | £ 5,250,000 | 5,240,010   |                                 | —                 |
| Surplus to be surrendered ... £   |             |             | 9,990                           |                   |

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
19th May, 1962.

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, 1962, 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 |           |             |  |                   |
| <i>Original</i> ... £29,125     |           |             |  |                   |
| <i>Less Supplementary</i> 500   |           |             |  |                   |
|                                 | 28,625    | 28,366      | 259  | —                 |
| A.2.—State Solicitors           |           |             |  |                   |
| <i>Original</i> ... £77,545     |           |             |  |                   |
| <i>Supplementary</i> 4,000      |           |             |  |                   |
|                                 | 81,545    | 80,934      | 611  | —                 |
| B.—Witnesses' Expenses, etc.    |           |             |  |                   |
| <i>Original</i> ... £14,000     |           |             |  |                   |
| <i>Supplementary</i> 3,200      |           |             |  |                   |
|                                 | 17,200    | 16,651      | 549  | —                 |
| C.—Fees to Counsel              |           |             |  |                   |
| <i>Original</i> ... £15,000     |           |             |  |                   |
| <i>Supplementary</i> 18,000     |           |             |  |                   |
|                                 | 33,000    | 28,609      | 4,391  | —                 |
| D.—General Law Expenses         |           |             |  |                   |
| <i>Original</i> ... £12,000     |           |             |  |                   |
| <i>Supplementary</i> 8,000      |           |             |  |                   |
|                                 | 20,000    | 18,339      | 1,661  | —                 |
| E.—Defence of Public Servants   |           |             |  |                   |
| <i>Original</i> ... £500        |           |             |  |                   |
| <i>Supplementary</i> 1,200      |           |             |  |                   |
|                                 | 1,700     | 1,627       | 73   | —                 |
| GROSS TOTAL                     |           |             |  |                   |
| <i>Original</i> ... £148,170    |           |             |  |                   |
| <i>Supplementary</i> 33,900     |           |             |  |                   |
|                                 | 182,070   | 174,526     | 7,544  | —                 |
| Deduct—                         | Estimated | Realised    | Surplus of Gross Estimate over Expenditure<br>£7,544 |                   |
| F.—Appropriations in Aid        |           |             |  |                   |
| <i>Original</i> £6,000          |           |             | Surplus of Appropriations in Aid realised<br>£17     |                   |
| <i>Supplementary</i> 1,150      |           |             |  |                   |
|                                 | 7,150     | 7,167       |  |                   |
| NET TOTAL                       |           |             | Total Surplus to be surrendered<br>£7,561            |                   |
| <i>Original</i> £142,170        |           |             |  |                   |
| <i>Supplementary</i> 32,750     |           |             |  |                   |
|                                 | 174,920   | 167,359     |  |                   |

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

C and D.—Expenditure varies according to the number and nature of the cases coming before the Courts and cannot be accurately forecast.

## APPROPRIATIONS IN AID

|  |                          |        |  | Estimated | Realised |
|--|--------------------------|--------|--|-----------|----------|
|  |                          |        |  | —         | —        |
| 1. Costs and fees recovered by the Chief State Solicitor, etc. ... | <i>Original</i> ...      | £4,050 |  | £         | £        |
|  | <i>Supplementary</i> ... | 1,150  |  |           |          |
|  |                          |        |  | 5,200     | 4,956    |
| 2. Local Loans Fund, expenses of management ...                    |                          |        |  | 1,950     | 2,211    |
|  | TOTAL                    |        |  | —         | —        |
|  | <i>Original</i> ...      | £6,000 |  |           |          |
|  | <i>Supplementary</i> ... | 1,150  |  |           |          |
|  |                          |        |  | £7,150    | £7,167   |

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
5 Meitheamh, 1962.

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, 1962, 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.—Marsh's Library (Grant-in-Aid)                            | 2,500  | 2,500       | —                               | —                 |
| C.—Property Values (Arbitrations and Appeals) ...            | 2,730  | 1,204       | 1,526                           | —                 |
| D.—Bounties (Triplets and Centenarians) ...                  | 150    | 79          | 71                              | —                 |
| TOTAL ...  | 19,380 | 17,783      |                                 | —                 |
| Surplus to be surrendered ... £                              |        |             | 1,597                           |                   |

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

C.—The post of Property Arbitrator became vacant in July, 1961, and was not filled until February, 1962.

## EXTRA REMUNERATION (exceeding £50)

From Vote 47 the late Property Arbitrator received £163 as an officer of the Reserve.

## NOTE

Fees (stamps) amounting to £22 in respect of this service were received during the year.

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
5 Meitheamh, 1962.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## STATIONERY OFFICE

ACCOUNT of the sum expended, in the year ended 31st March, 1962, 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 ... ..      | 89,280    | 89,181      | 99  | —                 |
| B.—Carriage and Transport                     |           |             |   |                   |
| <i>Original</i> ... £2,180                    |           |             |   |                   |
| <i>Supplementary</i> 2,200                    | 4,380     | 4,323       | 57  | —                 |
| C.—Travelling and Incidental Expenses ... ..  | 3,700     | 3,537       | 163   | —                 |
| D.—Printing and Binding ...                   | 271,500   | 271,288     | 212   | —                 |
| E.—Paper                                      |           |             |   |                   |
| <i>Original</i> ... £199,500                  |           |             |   |                   |
| <i>Supplementary</i> 46,000                   | 245,500   | 244,411     | 1,089   | —                 |
| F.—Books, Periodicals and Maps                |           |             |   |                   |
| <i>Original</i> ... £14,250                   |           |             |   |                   |
| <i>Supplementary</i> 3,500                    | 17,750    | 17,689      | 61  | —                 |
| G.—Office Machinery and other Office Supplies |           |             |   |                   |
| <i>Original</i> ... £98,650                   |           |             |   |                   |
| <i>Supplementary</i> 7,700                    | 106,350   | 105,802     | 548   | —                 |
| GROSS TOTAL                                   |           |             |   |                   |
| <i>Original</i> ... £679,060                  |           |             |   |                   |
| <i>Supplementary</i> 59,400                   | £ 738,460 | 736,231     | 2,229   | —                 |
|   | Estimated | Realised    | Surplus of Gross Estimate over Expenditure £2,229 |                   |
|   |           |             | Surplus of Appropriations in Aid realised         |                   |
| Deduct—                                       |           |             |   |                   |
| H.—Appropriations in Aid                      |           |             |   |                   |
| <i>Original</i> £111,560                      |           |             |   |                   |
| <i>Supplementary</i> 8,600                    | 120,160   | 123,169     | £3,009  |                   |
| NET TOTAL                                     |           |             |   |                   |
| <i>Original</i> ... £567,500                  |           |             |   |                   |
| <i>Supplementary</i> 50,800                   | £ 618,300 | 613,062     | Total Surplus to be surrendered £5,238            |                   |

| APPROPRIATIONS IN AID              |                    |          |     |     |     | Estimated | Realised |
|------------------------------------|--------------------|----------|-----|-----|-----|-----------|----------|
|                                    |                    |          |     |     |     | £         | £        |
| 1. Sales of                        |                    |          |     |     |     |           |          |
| (i) Publications, including        |                    |          |     |     |     |           |          |
| Oireachtas Debates and             |                    |          |     |     |     |           |          |
| Oireachtas Papers                  | Original ...       | £23,000  |     |     |     |           |          |
|                                    | Supplementary      | 6,300    |     |     |     | 29,300    | 30,444   |
| (ii) Ordnance Survey maps          | ...                | ...      | ... |     |     | 2,700     | 2,974    |
| 2. Sales of waste paper, old type- |                    |          |     |     |     |           |          |
| writers, old duplicators           |                    |          |     |     |     |           |          |
| and other old stores ...           | ...                | ...      | ... |     |     | 5,700     | 6,079    |
| 3. Advertisements and notices in   |                    |          |     |     |     |           |          |
| Government publications            | Original ...       | £7,850   |     |     |     |           |          |
|                                    | Less Supplementary | 1,000    |     |     |     | 6,850     | 6,971    |
| 4. Recovery from local authori-    |                    |          |     |     |     |           |          |
| ties of four-sevenths of the       |                    |          |     |     |     |           |          |
| cost of printing and paper         |                    |          |     |     |     |           |          |
| required under the Elec-           |                    |          |     |     |     |           |          |
| toral and Juries Acts              | Original ...       | £28,500  |     |     |     |           |          |
|                                    | Supplementary      | 1,000    |     |     |     | 29,500    | 29,532   |
| 5. Supplies and services on re-    |                    |          |     |     |     |           |          |
| payment terms, including           |                    |          |     |     |     |           |          |
| commission thereon                 | Original ...       | £24,500  |     |     |     |           |          |
|                                    | Supplementary      | 1,600    |     |     |     | 26,100    | 27,151   |
| 6. Receipt from the Social In-     |                    |          |     |     |     |           |          |
| surance Fund in respect of         |                    |          |     |     |     |           |          |
| expenses relating to Social        |                    |          |     |     |     |           |          |
| Insurance (No. 11 of 1952          |                    |          |     |     |     |           |          |
| (sec. 40) )                        | Original ...       | £19,300  |     |     |     |           |          |
|                                    | Supplementary      | 700      |     |     |     | 20,000    | 20,018   |
| 7. Miscellaneous                   | ...                | ...      | ... | ... | ... | 10        | —        |
| TOTAL                              |                    |          |     |     |     |           |          |
|                                    | Original ...       | £111,560 |     |     |     |           |          |
|                                    | Supplementary      | 8,600    |     |     |     | £120,160  | £123,169 |

1. (ii) Accurate estimation of receipts is difficult.

2. Surplus due to an increase in the average price obtained for waste paper and for old machines.

#### VALUE OF STOCK IN HAND ON 31ST MARCH, 1962

|                      |     |     |     |     |     | £              |
|----------------------|-----|-----|-----|-----|-----|----------------|
| Paper                | ... | ... | ... | ... | ... | 11,969         |
| Miscellaneous stores | ... | ... | ... | ... | ... | 1,757          |
|                      |     |     |     |     |     | <u>£13,726</u> |

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

## EXTRA REMUNERATION (exceeding £50)

Sums varying from £54 to £112 were paid to twenty officers of different grades for overtime.

## NOTES

An Army truck and driver were lent in May and June, 1961, by the Department of Defence to deal with urgent deliveries of stationery. The pay of the driver was borne on the Vote for Defence (S.4/77/43).

£9 was paid to a contractor towards the cost of replacing a paper-cutting machine blade damaged when cutting paper supplied by the Stationery Office (S.49/3/60).

Forms printed for the Revenue Commissioners at a cost of £117 became waste because of a change in procedure (S.46/3/57).

An adding machine was damaged beyond economic repair when in transit between two Departments. The loss (£9) was written off (S.4/34/49).

Free copies of official publications were issued to—

|                                   |     |     |               |
|-----------------------------------|-----|-----|---------------|
| International Labour Office       | ... | £18 | (S.46/2/35).  |
| Library of the Council of Europe  | ... | £9  | (S.46/13/50). |
| Food and Agriculture Organisation | ... | £11 | (S.71/14/46). |

BRIAN O BROLCHAIN,  
*Accounting Officer.*

STATIONERY OFFICE,  
31st May, 1962.

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, 1962, 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 ... ..        | 183,850   | 184,716     | —   | 866               |
| B.—Travelling and Incidental Expenses ... ..    | 30,350    | 24,499      | 5,851   | —                 |
| C.—Stores, etc. ... ..                          | 7,300     | 7,184       | 116   | —                 |
| D.1.—Photographic and Printing Equipment ... .. | 2,650     | 1,369       | 1,281   | —                 |
| D.2.—Retriangulation Equipment, etc. ... ..     | 14,000    | 7,377       | 6,623   | —                 |
| GROSS TOTAL ...£                                | 238,150   | 225,145     | 13,871  | 866               |
|   |           |             | Surplus of Gross Estimate over Expenditure<br>£13,005 |                   |
|   | Estimated | Realised    | Surplus of Appropriations in Aid realised             |                   |
| <i>Deduct—</i><br>E.—Appropriations in Aid ...  | 19,200    | 25,898      | £6,698  |                   |
| NET TOTAL ...£                                  | 218,950   | 199,247     | Total Surplus to be surrendered<br>£19,703            |                   |

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

A.—Excess due to salary scale revisions, £8,000 ; and new posts, etc., £861 ; partly offset by resignations, a death, sick absences, etc., £4,750 ; and by delay in filling vacant posts, £3,245.

B.—Due to delay, occasioned by late delivery of equipment, in commencing the proposed primary triangulation of the State, travel incurred was less than anticipated.

D.1 and D.2.—A number of accounts in respect of goods received were not furnished within the financial year 1961–62.

## APPROPRIATIONS IN AID

|  | Estimated      | Realised       |
|--|----------------|----------------|
|  | £              | £              |
| 1. Contributions by rating authorities pursuant to 37 & 38 Vict.,<br>e. 70 in respect of the expenses of the annual revision of<br>valuations ... .. | 6,295          | 6,295          |
| 2. Fees payable pursuant to 23 Vict., c. 4 (sec. 9) ... ..   | 1,700          | 2,189          |
| 3. Sales of maps ... ..  | 10,500         | 16,817         |
| 4. Repayment by Stationery Office for facsimile reproductions of<br>ancient manuscripts ... ..   | 5              | —              |
| 5. Miscellaneous ... ..  | 700            | 597            |
|  | <u>£19,200</u> | <u>£25,898</u> |

3. The increase in the sales of maps and receipts from royalty fees was much greater than anticipated.

## NOTE

The Account of the Department of Posts and Telegraphs includes expenditure of £1,656 in respect of remuneration of staff temporarily lent, without repayment, to this Office.

J. MOONEY,  
*Accounting Officer.*

VALUATION OFFICE,  
25th June, 1962.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## APPENDIX A

FACE VALUE OF MAPS SUPPLIED TO AND SPECIAL WORK DONE FOR OTHER PUBLIC DEPARTMENTS AND OFFICES DURING THE YEAR ENDED 31ST MARCH, 1962, WITHOUT REPAYMENT

| Number of Vote | Service                                 | Face Value of Maps | Cost of Special Work | Total  |
|----------------|---|--------------------|----------------------|--------|
|                |   | £                  | £                    | £      |
| 2              | Houses of the Oireachtas ... ..         | 1                  | —                    | 1      |
| 4              | Central Statistics Office ... ..        | 4                  | —                    | 4      |
| 5              | Comptroller and Auditor General ... ..  | 4                  | —                    | 4      |
| 7              | Revenue Commissioners ... ..            | 1                  | —                    | 1      |
| 8              | Office of Public Works ... ..           | 1,917              | 68                   | 1,985  |
| 10             | Employment and Emergency Schemes ... .. | 264                | —                    | 264    |
| 18             | Law Charges ... ..                      | 33                 | —                    | 33     |
| 24             | Garda Síochána ... ..                   | 621                | 31                   | 652    |
| 27             | Land Registry ... ..                    | 4,431              | 6                    | 4,437  |
| 29             | Local Government ... ..                 | 301                | 77                   | 378    |
| 30             | Education ... ..                        | 89                 | 1                    | 90     |
| 34             | Science and Art ... ..                  | 142                | —                    | 142    |
| 36             | Institute for Advanced Studies ... ..   | 1                  | —                    | 1      |
| 39             | Lands ... ..                            | 3,314              | —                    | 3,314  |
| 40             | Forestry ... ..                         | 5,027              | 1                    | 5,028  |
| 41             | Fisheries ... ..                        | 53                 | —                    | 53     |
| 43             | Agriculture ... ..                      | 3,939              | —                    | 3,939  |
| 44             | Industry and Commerce ... ..            | 125                | —                    | 125    |
| 45             | Transport and Power ... ..              | 10                 | 21                   | 31     |
| 46             | Posts and Telegraphs ... ..             | 599                | —                    | 599    |
| 47             | Defence ... ..                          | 2,949              | 32                   | 2,981  |
| 49             | External Affairs ... ..                 | 1                  | —                    | 1      |
| 51             | Social Welfare ... ..                   | 12                 | —                    | 12     |
| 54             | Health ... ..                           | 10                 | —                    | 10     |
|                | TOTAL ... ..                            | 23,848             | 237                  | 24,085 |

## APPENDIX B

FACE VALUE OF MAPS PRESENTED DURING THE YEAR ENDED 31ST MARCH, 1962, TO  
VARIOUS INSTITUTIONS

|   |     |     |     |       | £           |
|---|-----|-----|-----|-------|-------------|
| Bodleian Library, Oxford ...                | ... | ... | ... | ...   | 141         |
| Department of State, Washington, U.S.A. ... | ... | ... | ... | ...   | 169         |
| University College, Galway ...              | ... | ... | ... | ...   | 8           |
| National University, Dublin ...             | ... | ... | ... | ...   | 5           |
| Trinity College, Dublin ...                 | ... | ... | ... | ...   | 5           |
| British Museum, London ...                  | ... | ... | ... | ...   | 146         |
| Royal Geographical Society, London ...      | ... | ... | ... | ...   | 12          |
| Queen's University, Belfast ...             | ... | ... | ... | ...   | 12          |
| Magee University College, Derry ...         | ... | ... | ... | ...   | 12          |
| Cambridge University Library ...            | ... | ... | ... | ...   | 141         |
| British House of Commons ...                | ... | ... | ... | ...   | 12          |
| National Library of Wales ...               | ... | ... | ... | ...   | 12          |
| National Library of Scotland ...            | ... | ... | ... | ...   | 12          |
| University College, Cork ...                | ... | ... | ... | ...   | 5           |
|   |     |     |     | TOTAL | <u>£692</u> |

# RATES ON GOVERNMENT PROPERTY

ACCOUNT of the sum expended, in the year ended 31st March, 1962, 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. ...  | 546,000   | 542,278     | 3,722   | —                 |
| B.—Contributions towards Rates on Premises occupied by Representatives of External Governments ... | 20,000    | 2,049       | 17,951  | —                 |
| GROSS TOTAL ...£   | 566,000   | 544,327     | 21,673  | —                 |
|  |           |             | Surplus of Gross Estimate over Expenditure<br>£21,673 |                   |
|  | Estimated | Realised    | Deficiency of Appropriations in Aid realised          |                   |
| Deduct—  |           |             |   |                   |
| C.—Appropriations in Aid ...   | 12,000    | 11,823      | £177  |                   |
| NET TOTAL ...£   | 554,000   | 532,504     | Net Surplus to be surrendered<br>£21,496              |                   |

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

B.—The saving is mainly due to non-payment of non-beneficial rates, including arrears since 1949–50, in respect of premises occupied by representatives of the American Government as agreement has not yet been reached on the elements in the rate to be defined as “beneficial” and “non-beneficial”.

## 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) ) ...            | 11,100    | 11,14    |
| 2. Receipts from Post Office Savings Bank for premises occupied in connection therewith ...  | 750       | 709      |
| 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       | —        |
|  | £12,000   | £11,23   |

3. The repayment due in respect of the premises occupied by Local Accounts and Supply Staff, Department of Local Government, was not made within the financial year.

VALUATION OFFICE,  
21st June, 1962.

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, 1962, 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 : and 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 |
|   | £              | £              | £                               | £                 |
| <b>SALARIES, WAGES AND ALLOWANCES</b>                                       |                |                |                                 |                   |
| A.1.—Headquarters Staff ...   | 99,775         | 98,477         | 1,298                           | —                 |
| A.2.—Film Censorship ...  | 4,382          | 4,355          | 27                              | —                 |
| A.3.—Censorship of Publications   | 4,554          | 4,564          | —                               | 10                |
| A.4.—Legal and Technical Assistance ...                                     | 250            | 790            | —                               | 540               |
| A.5.—Irish Legal Terms Advisory Committee ...                               | 5              | —              | 5                               | —                 |
| A.6.—An Bord Uchtála ...  | 3,850          | 3,622          | 228                             | —                 |
| A.7.—Public Record Office ...   | 10,628         | 9,884          | 744                             | —                 |
| B.—Travelling and Incidental Expenses ...                                   | 4,926          | 6,187          | —                               | 1,261             |
| C.—Expenses in connection with Awards for Acts of Bravery                   | 30             | 26             | 4                               | —                 |
| D.—The Incorporated Council of Law Reporting for Ireland (Grant-in-Aid) ... | 500            | 500            | —                               | —                 |
| <b>TOTAL ...</b>  | <b>128,900</b> | <b>128,405</b> | <b>2,306</b>                    | <b>1,811</b>      |

Surplus to be surrendered

£495

## Extra Receipts payable to Exchequer

|   | Estimated   | Realised      |
|---|-------------|---------------|
|   | £           | £             |
| 1. Fees for Nationality and Citizenship Certificates (No. 26 of 1956) ... | 900         | 1,431         |
| 2. Fees for travel documents ...  | 20          | 28            |
| 3. Miscellaneous ...  | —           | 37            |
|   | <u>£920</u> | <u>£1,496</u> |

1, 2 and 3. These receipts cannot be predicted closely.

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

- A.1.—A sum of £2,540 was received from Vote 56 to meet increases granted in salaries and wages.
- A.2.—£130 was received from Vote 56.
- A.3.—£230 was received from Vote 56.
- A.4.—The expenditure of £790 includes a belated claim of £350 in respect of work performed by members of the Committee in a previous year. In addition it is difficult to estimate in advance the extent of the activity of the members of the Committee.
- A.6.—£100 was received from Vote 56.
- A.7.—Saving due to the non-filling of a vacancy. £200 was received from Vote 56.
- B.—Excess due to greater use of the telephone service and to greater expenditure than anticipated on travelling abroad on official business.

## EXTRA REMUNERATION (exceeding £50)

A Staff Officer received £112 for service in the Army Reserve.

## NOTE

£6,139 was received in respect of fees (stamps) for film censorship (No. 23 of 1923).  
£645 was received in respect of fees (stamps) for searches, copies, etc., in the Public Record Office.

P. BERRY,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE,  
22nd June, 1962.

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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.*

## GARDA SÍOCHÁNA

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1962, compared with the sum granted, for the Salaries and Expenses of the Garda Síochána including Pensions, etc. (9 & 10 Geo. 5, c. 68 ; No. 25 of 1924 ; No. 7 of 1925 ; No. 10 of 1926 ; No. 32 of 1933 ; No. 5 of 1937 ; No. 19 of 1941 ; Nos. 1 and 17 of 1945 ; No. 41 of 1947 ; No. 44 of 1956 ; and No. 43 of 1959) and for payments of compensation and other expenses arising out of service in the Local Security Force (No. 19 of 1946 and No. 15 of 1949).

| Service   | Grant     | Expenditure | Expenditure compared with Grant |                   |
|---|-----------|-------------|---------------------------------|-------------------|
|   |           |             | Less than Granted               | More than Granted |
|   | £         | £           | £                               | £                 |
| A.—Salaries, Wages and Pay<br><i>Original</i> £4,014,268<br><i>Supplementary</i> 193,375  | 4,207,643 | 4,185,065   | 22,578                          | —                 |
| B.—Allowances ...   | 110,573   | 110,260     | 313                             | —                 |
| C.—Subsistence Allowances ...   | 42,180    | 45,595      | —                               | 3,415             |
| D.—Travelling and Incidental Expenses<br><i>Original</i> £162,205<br><i>Supplementary</i> 17,602  | 179,807   | 172,128     | 7,679                           | —                 |
| E.—Clothing and Equipment ...   | 118,485   | 112,384     | 6,101                           | —                 |
| F.—Furniture, Bedding, etc. ...   | 19,230    | 9,911       | 9,319                           | —                 |
| G.—Station Maintenance ...  | 18,820    | 19,970      | —                               | 1,150             |
| H.—Transport and Carriage ...   | 182,740   | 172,837     | 9,903                           | —                 |
| I.—Fuel, Light and Water ...  | 23,180    | 23,565      | —                               | 385               |
| J.—Medical Expenses ...   | 11,881    | 12,300      | —                               | 419               |
| K.—Escort and Conveyance of Children to Industrial Schools and Places of Detention ...  | 900       | 1,097       | —                               | 197               |
| L.—Local Security Force :<br>Compensation for Death or Personal Injuries and Medical and other Expenses in connection therewith ...   | 568       | 555         | 13                              | —                 |
| M.—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 ... | 1,341,621 | 1,269,742   | 71,879                          | —                 |
|   | 6,257,628 | 6,135,409   | 127,785                         | 5,566             |

| Service  | Grant                | Expenditure         | Expenditure compared with Grant                          |                   |
|--|----------------------|---------------------|--|-------------------|
|  |                      |                     | Less than Granted  | More than Granted |
|  | £                    | £                   | £  | £                 |
| <i>Deduct—</i><br>Anticipated Savings<br>on various Subheads<br>(See Supplementary<br>Estimate) ... .. | 93,775               | —                   | 93,775   | —                 |
| <b>GROSS TOTAL</b><br><i>Original</i> £6,046,651<br><i>Supplementary</i> 117,202                       | 6,163,853            | 6,135,409           | 34,010   | 5,566             |
|  |                      |                     | Surplus of Gross Estimate<br>over Expenditure<br>£28,444 |                   |
| <i>Deduct—</i><br>N.—Appropriations in Aid<br><i>Original</i> £136,331<br><i>Supplementary</i> 47,202  | Estimated<br>183,533 | Realised<br>190,908 | Surplus of Appropriations<br>in Aid realised<br>£7,375   |                   |
| <b>NET TOTAL</b><br><i>Original</i> £5,910,320<br><i>Supplementary</i> 70,000                          | £ 5,980,320          | 5,944,501           | Total Surplus to be<br>surrendered<br>£35,819            |                   |

Extra Receipts payable to Exchequer

|  | Estimated  | Realised   |
|--|------------|------------|
| Centage charge to insurance companies for collection of<br>insurance premiums ... .. | £<br>1,100 | £<br>1,969 |

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

C.—The requirements under this subhead cannot be estimated with any degree of accuracy.

E.—Saving arose mainly because recruitment to the Force was less than anticipated.

F.—Saving due to delay in delivery of furniture for Garda stations.

G.—Annual cost of increased cleaning allowances proved greater than anticipated.

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.

K.—Estimate is conjectural.

M.—Retirements not as great as anticipated.

## APPROPRIATIONS IN AID

|   | Estimated | Realised |
|---|-----------|----------|
|   | £         | £        |
| 1. Repayments of sums advanced to Officers and Inspectors<br>under Subhead H ... .. | 11,088    | 11,057   |
| 2. Payments for services rendered by the Garda Síochána ...                         | 8,000     | 9,614    |

|  |          | Estimated | Realised |
|--|----------|-----------|----------|
|  |          | £         | £        |
| 3. Recovery in respect of loss of property or damage to stores, etc. ... ..  |          | 250       | 401      |
| 4. Proceeds of sale of old stores and cast uniforms and forfeited and unclaimed property   |          |           |          |
| <i>Original</i> ...  | £12,000  |           |          |
| <i>Supplementary</i> ...   | 2,416    |           |          |
|  |          | 14,416    | 17,989   |
| 5. Payment from Road Fund in respect of expenses of Garda Síochána in the execution of Roads Act, 1920, and Road Traffic Acts, 1933 and 1961 |          |           |          |
| <i>Original</i> ...  | £95,250  |           |          |
| <i>Supplementary</i> ...   | 44,786   |           |          |
|  |          | 140,036   | 140,374  |
| 6. Fees for accident reports ... ..  |          | 8,000     | 8,681    |
| 7. Receipts from mental hospital authorities in respect of expenses incurred by Garda Síochána under the Mental Treatment Act, 1945 ... ..   |          | 343       | 192      |
| 8. Amounts recovered in respect of loss of services of members of the Force injured in accidents, etc. ... ..                                |          | 900       | 2,029    |
| 9. Miscellaneous receipts ... ..   |          | 500       | 571      |
| <b>TOTAL</b>   |          |           |          |
| <i>Original</i> ...  | £136,331 |           |          |
| <i>Supplementary</i> ...   | 47,202   |           |          |
|  |          | £183,533  | £190,908 |

2. Rates of charge were increased.

3, 6, 7, 8, 9. Receipts under these headings depend on factors which cannot be predicted.

4. Surplus due mainly to higher prices prevailing at auctions.

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

In 12 accidents involving Garda Síochána vehicles the damage amounting to £202 was attributable to Garda personnel (S.16/1/58).

In 98 accidents involving Garda Síochána vehicles the damage amounting to £1,744 was not attributable to Garda personnel. On foot of five of these cases sums totalling £82 were recovered under halving agreements and in eight other cases sums amounting to £60 were received in settlement (S.16/1/58).

21 gallons of petrol valued at £5 were lost in fire (S.13/10/40).

Unmade tunic and trousers valued at £7 damaged by moths (S.13/2/62).

#### EXTRA REMUNERATION (exceeding £50)

A Garda received £197 from Courts of Justice Vote (No. 26).

#### NOTES

Expenditure under Subhead H includes £95 for third party insurance in respect of the use of Garda Síochána cars in Northern Ireland.

£684 was received in respect of fees (stamps) for the issue of vehicle plates under the Road Transport Acts.

Assistance was rendered by military personnel to the Garda Síochána arising out of the Canada Cup Golf Competition held at Portmarnock in June, 1960 (S.4/77/43).

## GARDA SÍOCHÁNA REWARD FUND, 1961-62

The appended statement shows the total receipts proper to the Fund for the year 1961-62; the amount of payments in that period, and the balance of the Fund at 31st March, 1962.

|  | £              |  | £              |
|--|----------------|--|----------------|
| Balance from previous year ...   | 3,241          | Payments during the year ended<br>31st March, 1962 ... | 10,188         |
| Total amount credited in the<br>year 1st April, 1961, to 31st<br>March, 1962 ... | 9,642          | Balance on 31st March, 1962 ...                        | 2,695*         |
|  | <u>£12,883</u> |  | <u>£12,883</u> |

\* In addition there were, on 31st March, 1962, sums held in suspense accounts payable to the Reward Fund amounting to £1,469.

P. BERRY,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE,  
28th June, 1962.

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, 1962, 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                     | 142,553   | 148,359     | —  | 5,806             |
| B.—Vittualling ... ..  | 20,304    | 18,204      | 2,100  | —                 |
| C.—Clothing, Bedding, Furniture, etc. ... ..                             | 11,655    | 8,836       | 2,819  | —                 |
| D.—Medicines, Surgical Instruments, etc. ... ..                          | 750       | 832         | —  | 82                |
| E.—Fuel, Light, Cleaning Articles, etc. ... ..                           | 14,605    | 15,710      | —  | 1,105             |
| F.—Rent, etc. ... ..   | 11        | 10          | 1  | —                 |
| G.—Escort and Conveyance ...   | 9,800     | 10,838      | —  | 1,038             |
| H.—Maintenance of Buildings and Equipment ... ..                         | 20,300    | 8,728       | 11,572   | —                 |
| I.—Fine Fund ... ..  | 10        | 10          | —  | —                 |
| J.—Travelling and Incidental Expenses ... ..                             | 3,650     | 3,044       | 606  | —                 |
| K.—Maintenance of Prisoners confined in District Mental Hospitals ... .. | 20,500    | 21,562      | —  | 1,062             |
| L.—Gratuities to Prisoners ...   | 600       | 936         | —  | 336               |
| M.—Contributions to Discharged Prisoners' Aid Societies ...              | 1,125     | 1,125       | —  | —                 |
| N.—Manufacturing Department and Farm ... ..                              | 30,435    | 30,513      | —  | 78                |
| GROSS TOTAL ...£   | 276,298   | 268,707     | 17,098   | 9,507             |
|  |           |             | Surplus of Gross Estimate over Expenditure<br>£7,591 |                   |
|  | Estimated | Realised    | Deficiency of Appropriations in Aid realised         |                   |
| <i>Deduct—</i>   |           |             |  |                   |
| O.—Appropriations in Aid ...   | 33,368    | 28,715      | £4,653   |                   |
| NET TOTAL ...£   | 242,930   | 239,992     | Net Surplus to be surrendered<br>£2,938              |                   |

|   |     |     |     |
|---|-----|-----|-----|
| Estimated daily average number of prisoners | ... | ... | 480 |
| Actual daily average number of prisoners    | ... | ... | 456 |

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

- A.—Excess due to improvement in salary scales.
- B.—The number of prisoners was less than anticipated.
- C.—The amount expended on the purchase of clothing and bedding was less than provided for.
- D.—Expenditure under this subhead is difficult to estimate accurately.
- E.—The cost of fuel proved to be greater than estimated for.
- G.—The estimate is necessarily conjectural.
- H.—Structural work at Portlaoighise Prison did not progress as far as anticipated.
- J.—The expenditure on medical treatment of prisoners in outside hospitals was less than anticipated.
- K.—The estimate for this subhead is supplied by the mental hospital authorities.
- L.—There was an increase in the rate of gratuities payable to prisoners from 1st January, 1962 (S.44/5/45).

## APPROPRIATIONS IN AID

|  | Estimated      | Realised       |
|--|----------------|----------------|
|  | £              | £              |
| 1. Receipts from manufacturing department (including value of articles supplied for use in the prisons) ... .. | 31,600         | 27,148         |
| 2. Receipts from farm (including value of produce used in the prisons) ... ..                                  | 1,475          | 1,362          |
| 3. Rents ... ..  | 115            | 93             |
| 4. Sales of old stores and miscellaneous receipts ... ..   | 178            | 112            |
|  | <u>£33,368</u> | <u>£28,715</u> |

- Sales from manufacturing department, mainly to the Post Office, were less than anticipated.
- Due to wet weather the yield of agricultural produce was lower than normal.
- £21—rent payable in respect of a closed prison for the half year ended 31st March, 1962, was not received until after the close of the financial year.
- Payments heretofore made by Prison Officers for use of prison furniture ceased on 1st November, 1961, on the amalgamation of pay and rent allowances.

## NOTE

Expenditure amounting to £5 was incurred by the Department of Defence in granting the use of an X-ray apparatus for certain prisoners (S.4/9/58).

P. BERRY,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE,  
22nd June, 1962.

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, 1962

Dr.

Cr.

|                                | Agriculture | Other Industries | Total  |                                  | Agriculture | Other Industries | Total  |
|--------------------------------|-------------|------------------|--------|----------------------------------|-------------|------------------|--------|
|                                | £           | £                | £      |                                  | £           | £                | £      |
| Stock in hand, 1st April, 1961 | 1,234       | 12,089           | 13,323 | Sales, 1961-62                   | 1,389       | 29,359           | 30,748 |
| Purchases, 1961-62             | 1,068       | 31,239           | 32,307 | *Stock in hand, 31st March, 1962 | 1,444       | 16,769           | 18,213 |
| Profit                         | 531         | 2,800            | 3,331  |                                  |             |                  |        |
|                                | 2,833       | 46,128           | 48,961 |                                  | 2,833       | 46,128           | 48,961 |

\* Manufacture materials, £15,340 ; manufactured goods, £332 ; tools, etc., £2,541.

## RECONCILIATION WITH APPROPRIATION ACCOUNT

|  | £       | £   |         |
|--|---------|---|---------|
| Amount due in respect of purchases as at 1st April, 1961   | 1,738   | Amount due in respect of sales as at 1st April, 1961 ...        | 4,261   |
| Purchases during year to 31st March, 1962                  | 32,307  | Sales during year to 31st March, 1962                           | 30,748  |
|  | 34,045  |   | 35,009  |
| *Amount due in respect of purchases as at 31st March, 1962 | 3,532   | †Amount due in respect of sales as at 31st March, 1962          | 6,499   |
| Expenditure from Subhead N as per Appropriation Account    | £30,513 | Receipts under Subhead O (1 and 2) as per Appropriation Account | £28,510 |
|  |         |   |         |
| *Viz.—Public Departments, £2,171; other persons, £1,361.   |         | †Viz.—Public Departments, £6,253; other persons, £246.          |         |

P. BERRY,  
Accounting Officer.

## COURTS OF JUSTICE

ACCOUNT of the sum expended, in the year ended 31st March, 1962, compared with the sum granted, for such of the Salaries and Expenses of the Supreme Court and High Court of Justice, the Circuit Court and the District Court as are not charged on the Central Fund.

| Service                                      | Grant     | Expenditure | Expenditure compared with Grant                   |                   |
|--|-----------|-------------|---|-------------------|
|  |           |             | Less than Granted                                 | More than Granted |
|  | £         | £           | £   | £                 |
| A.—Salaries, Wages and Allowances ... ..     | 356,805   | 352,386     | 4,419   | —                 |
| B.—Travelling and Incidental Expenses ... .. | 38,865    | 39,889      | —   | 1,024             |
| GROSS TOTAL ...£                             | 395,670   | 392,275     | 4,419   | 1,024             |
|  |           |             | Surplus of Gross Estimate over Expenditure £3,395 |                   |
|  | Estimated | Realised    | Surplus of Appropriations in Aid realised         |                   |
| <i>Deduct—</i>                               |           |             |   |                   |
| C.—Appropriations in Aid ...                 | 33,400    | 35,085      | £1,685  |                   |
| NET TOTAL ...£                               | 362,270   | 357,190     | Total Surplus to be surrendered £5,080            |                   |

## Extra Receipts payable to Exchequer

|                              |     |     |     |     |     |     | Estimated | Realised |
|------------------------------|-----|-----|-----|-----|-----|-----|-----------|----------|
|                              |     |     |     |     |     |     | £         | £        |
| 1. Fines ... ..              | ... | ... | ... | ... | ... | ... | 22,000    | 29,750   |
| 2. Lunacy percentages ... .. | ... | ... | ... | ... | ... | ... | 3,400     | 4,237    |
|                              |     |     |     |     |     |     | £25,400   | £33,987  |

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

A.—A sum of £18,000 was received from Vote 56 to meet increases in salaries and wages.

B.—Due mainly to increases in the cost of advertising and in the subsistence and sitting-room allowances payable to Circuit Judges.

## APPROPRIATIONS IN AID

| CIRCUIT COURT   | Estimated      | Realised       |
|---|----------------|----------------|
|   | £              | £              |
| 1. Remuneration and expenses received by County Registrars on account of revision of Jurors Lists (40 & 41 Viet., c. 56 (sec. 21) and No. 27 of 1926 (sec. 39) ) ... .. | 2,700          | 2,845          |
| 2. Surrender of receipts obtained by County Registrars under No. 12 of 1923 (sec. 12) and No. 27 of 1926 (sec. 39) ...  | 9,000          | 8,974          |
| 3. Receipts in connection with local bankruptcy proceedings (51 & 52 Viet., c. 44) ... ..   | 20             | 53             |
| 4. Fees in connection with grant and renewal of publicans' licences (61 & 62 Viet., c. 46 (sec. 16) ) ... ..  | 1,475          | 1,475          |
| 5. Fees received by certain County Registrars in connection with the execution of court orders and Land Commission warrants ... ..                                      | 20,000         | 20,088         |
| 6. Miscellaneous ... ..   | 5              | 109            |
| SUPREME COURT AND HIGH COURT OF JUSTICE   |                |                |
| 7. Bankruptcy percentages ... ..  | 200            | 1,541          |
|   | <u>£33,400</u> | <u>£35,085</u> |

7. It is impossible to forecast receipts under this heading with any degree of accuracy.

## EXTRA REMUNERATION (exceeding £50)

A Male Typist in the Metropolitan District Court received a sum of £72 for service in the Army Reserve.

## NOTE

Fees (stamps) were received as follows :—

|                                | £       |
|--------------------------------|---------|
| District Court fees ... ..     | 67,740  |
| Circuit Court fees ... ..      | 33,135  |
| Judicature fees ... ..         | 110,588 |
| Bankruptcy fees ... ..         | 2,863   |
| Judgments Registry fees ... .. | 247     |
| Chief Justice fees ... ..      | 1,379   |

P. BERRY,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE,  
22nd June, 1962.

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, 1962, compared with the sum granted, for the Salaries and Expenses of the Land Registry (40 & 41 Vict., c. 57 ; 54 & 55 Vict., c. 63 ; 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. 73 ; 38 & 39 Vict., c. 5 ; and 46 & 47 Vict., c. 20).

| Service   | Grant   | Expenditure | Expenditure compared with Grant |                   |
|---|---------|-------------|---------------------------------|-------------------|
|   |         |             | Less than Granted               | More than Granted |
|   | £       | £           | £                               | £                 |
| A.—Salaries, Wages and Allowances ... ..  | 124,339 | 123,696     | 643                             | —                 |
| B.—Travelling and Incidental Expenses ... ..  | 471     | 752         | —                               | 281               |
| C.—Compensation for Losses payable under Section 22 of the Registration of Title Act, 1942 ... .. | 10      | —           | 10                              | —                 |
| TOTAL ... ..  | 124,820 | 124,448     | 653                             | 281               |

Surplus to be surrendered ... £372

Extra Receipts payable to Exchequer

Fees received from the Ministry of Finance, Northern Ireland, in respect of searches made by the Registry of Deeds ... .. £ 10

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

A.—The sum of £5,100 was received from Vote 56 in respect of increases in salaries and wages.

B.—Due mainly to increased use of the telephone service and to expenditure necessarily incurred by attendance of an officer at a seminar on Public Administration for which provision had not been made.

## EXTRA REMUNERATION (exceeding £50)

A Clerical Officer in the Registry of Deeds received £102 for service in the Army Reserve.

Six Legal Assistants in the Land Registry were paid gratuities of £130 each in respect of extra attendance (E.102/1/39).

## NOTE

The following fees (stamps) were received :—

|                   |     |     |         |
|-------------------|-----|-----|---------|
|                   |     |     | £       |
| Land Registry     | ... | ... | 106,929 |
| Registry of Deeds | ... | ... | 43,732  |

P. BERRY,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE,  
22nd June, 1962.

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, 1962, 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 ...                    | £ 6,728 | £ 6,676     | £ 52   | £ —               |
| B.—Law Costs ...                             | 20      | —           | 20   | —                 |
| C.—Travelling and Incidental Expenses ...    | 60      | 54          | 6  | —                 |
| GROSS TOTAL ...£                             | 6,808   | 6,730       | 78   | —                 |
|  |         |             | Surplus of Gross Estimate over Expenditure £78 |                   |
|  |         |             | Deficiency of Appropriations in Aid realised   |                   |
| D.— <i>Deduct—</i> Appropriations in Aid ... | 38      | 19          | £19  |                   |
| NET TOTAL ...£                               | 6,770   | 6,711       | Net Surplus to be surrendered £59              |                   |

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

A.—Expenditure on increases in remuneration amounted to £543 of which £400 was met from Vote 56.

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

C.—Incidentals less than anticipated.

## APPROPRIATIONS IN AID

The deficiency is caused by the paying into the Commissioners' General Account of a sum of £18 which ordinarily is paid into the Paymaster-General's Supply Account (Sec. 59, Charities Act, 1961).

J. S. MARTIN,  
*Accounting Officer.*

3rd May, 1962.

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, 1962, 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 ... ..  | 285,095   | 301,100     | —                               | 16,005            |
| B.—Travelling and Incidental Expenses ... ..  | 32,475    | 43,092      | —                               | 10,617            |
| C.—Expenses in connection with International and other Congresses ... ..                                | 510       | 455         | 55                              | —                 |
| D.—Statutory Inquiries ... ..   | 500       | 1,055       | —                               | 555               |
| E.1.—Contributions towards Housing Loan Charges of Local Authorities ... ..                             | 2,190,000 | 2,189,991   | 9                               | —                 |
| E.2.—Grants under the Housing (Financial and Miscellaneous Provisions) Acts ... ..                      | 2,400,000 | 2,204,067   | 195,933                         | —                 |
| E.3.—Grants to Local Authorities under the Housing (Amendment) Act, 1946 ... ..                         | 1,000     | 700         | 300                             | —                 |
| NATIONAL BUILDING AGENCY LIMITED  |           |             |                                 |                   |
| E.4.—Purchase of Shares ... ..  | 100       | 100         | —                               | —                 |
| —   |           |             |                                 |                   |
| F.—Acquisition of Land (Allotments) (Amendment) Act, 1934 ... ..  | 4,000     | 2,263       | 1,737                           | —                 |
| G.—Contributions towards Loan Charges of Local Authorities in respect of Sanitary Services Works ... .. | 425,000   | 420,478     | 4,522                           | —                 |
| H.—Grants to An Chomhairle Leabharlanna under the Public Libraries Act, 1947 ... ..                     | 2,505     | 2,500       | 5                               | —                 |
| I.—Payments under Section 5 (3) of the Local Government Act, 1933 ... ..                                | 55        | 63          | —                               | 8                 |

| Service  | Grant      | Expenditure | Expenditure compared with Grant                    |                   |
|--|------------|-------------|--|-------------------|
|  |            |             | Less than Granted                                  | More than Granted |
|  | £          | £           | £  | £                 |
| J.—Grant to supplement the Road Fund   |            |             |  |                   |
| <i>Original</i> ... £200,000   |            |             |  |                   |
| <i>Supplementary</i> 150,000   |            |             |  |                   |
|  | 350,000    | 350,000     | —  | —                 |
| K.—Grants for the Acquisition, Clearance and Improvement of Derelict Sites and for Works of Public Amenity |            |             |  |                   |
| <i>Original</i> ... £20,000  |            |             |  |                   |
| <i>Supplementary</i> 10  |            |             |  |                   |
|  | 20,010     | 19,996      | 14   | —                 |
|  | 5,711,250  | 5,535,860   | 202,575  | 27,135            |
| Deduct—  |            |             |  |                   |
| Anticipated Savings on various Subheads (See Supplementary Estimate) ...                                   | 149,990    | —           | 149,990  | —                 |
| GROSS TOTAL  |            |             |  |                   |
| <i>Original</i> £5,561,240   |            |             |  |                   |
| <i>Supplementary</i> 10  |            |             |  |                   |
| <i>Do.</i> 10  |            |             |  |                   |
|  | £5,561,260 | 5,535,860   | 52,585   | 27,135            |
|  | Estimated  | Realised    | Surplus of Gross Estimate over Expenditure £25,400 |                   |
| Deduct—  |            |             | Surplus of Appropriations in Aid realised          |                   |
| L.—Appropriations in Aid ...   | 72,790     | 73,648      | £858   |                   |
| NET TOTAL  |            |             | Total Surplus to be surrendered                    |                   |
| <i>Original</i> £5,488,450   |            |             | £26,258  |                   |
| <i>Supplementary</i> 10  |            |             |  |                   |
| <i>Do.</i> 10  |            |             |  |                   |
|  | £5,488,470 | 5,462,212   |  |                   |

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

- A.—Excess due to the revision of salary scales, payment of incentive bonus to Housing Inspectors and the appointment of additional staff for housing grant inspections and the administration of the Road Traffic Act enacted during the year.
- B.—The travelling expenses of Inspectorate, particularly on housing grant inspection duties and the cost of telephone services were greater than expected. The expenditure included also items not provided for in the original estimate, viz., the making of a film and the holding of exhibitions in connection with a campaign for improvement of water supplies in rural areas and also the attendance of officers at special courses.
- C.—It was decided not to attend one meeting for which provision had been made.
- D.—The number and extent of inquiries held during the year were greater than had been estimated.
- E.2.—The main factors contributing to the saving were (a) a shortage of cement supplies due to strike action during April–June, 1961, retarded building work in general at a period when output would normally be at its maximum (b) a shortage of inspectorial

staff created a considerable volume of arrears of inspection work which slowed down the rate at which applications could be cleared for payment and (c) abnormally severe weather conditions during the latter part of the year.

E.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.

F.—There was a further decrease in the number of allotments tilled by unemployed persons and in the number of local authorities who operated allotment schemes.

## APPROPRIATIONS IN AID

|  | Estimated      | Realised       |
|--|----------------|----------------|
|  | £              | £              |
| 1. Fees payable by local authorities, etc., for audit of their accounts ... ..   | 28,500         | 28,523         |
| 2. Costs payable by local authorities in relation to inquiries ...   | 1,050          | 1,068          |
| 3. Expenses repayable out of Road Fund under section 10 (1) of the Road Traffic Act, 1933 ... ..   | 24,300         | 24,300         |
| 4. Expenses repayable by County and County Borough Councils under section 10 of the Local Authorities (Combined Purchasing) Act, 1925 (No. 20 of 1925) ... | 9,200          | 8,862          |
| 5. Fees payable by applicants for grants under the Housing Acts  | 4,500          | 5,117          |
| 6. Miscellaneous, including refunds of certain housing grants and salary of officer seconded to the Institute of Public Administration ... ..              | 5,240          | 5,778          |
|  | <u>£72,790</u> | <u>£73,648</u> |

6. The miscellaneous receipts realised are comprised of refunds of private housing grants (£2,511) and salaries of officers seconded to outside bodies (£3,267).

## EXTRA REMUNERATION (exceeding £50)

An Established Messenger received £163 in respect of overtime. Six Housing Inspectors received sums ranging from £51 to £102 in respect of extra work carried out under an incentive bonus scheme.

## NOTES

An expenditure of £70 was incurred by the Ordnance Survey Office, without repayment, on the preparation of maps required by this Department in connection with the Electoral (Amendment) Bill, 1961 (S.74/4/59).

The Account of a previous year includes the payment of a sum of £140, being an instalment of a grant under the Housing Acts, to an applicant who subsequently failed to complete and occupy the house in respect of which the grant was allocated. Efforts by the Gardai to trace the applicant, with a view to the recovery of the grant, were unsuccessful and the amount was written off (S.32/1/61).

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,  
5th May, 1962.

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, 1962

| SERVICE  | Balance at<br>1st April,<br>1961 | Receipts     | Total        | Payments     | Balance at<br>31st March,<br>1962 |
|--|----------------------------------|--------------|--------------|--------------|-----------------------------------|
|  | £                                | £            | £            | £            | £                                 |
| Road Fund ... ..   | —                                | 1,632        | 1,632        | 1,632        | —                                 |
| Inishmore (Aran)<br>Regional Water Supply<br>Scheme ... .. | —                                | 5,135        | 5,135        | 5,135        | —                                 |
| Water Supply Extension<br>to Teelin Pier ...               | —                                | 200          | 200          | 200          | —                                 |
| Carraroe Sewerage<br>Scheme ... ..                         | —                                | 1,814        | 1,814        | 2,242        | Dr. 428                           |
| <b>TOTAL ...£</b>  | <b>—</b>                         | <b>8,781</b> | <b>8,781</b> | <b>9,209</b> | <b>Dr. 428</b>                    |

J. GARVIN,  
*Accounting Officer.*

5th May, 1962.

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, 1962, 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.—Salaries, Wages and Allowances ... ..                           | 230,000 | 239,971     | —   | 9,971             |
| <b>INSPECTION, ORGANISATION, ETC.</b>                              |         |             |   |                   |
| B.—Salaries, etc. ... ..   | 163,990 | 154,490     | 9,500   | —                 |
| <b>C.—Travelling and Incidental Expenses ... ..</b>                |         |             |   |                   |
| C.—Travelling and Incidental Expenses ... ..                       | 40,100  | 40,132      | —   | 32                |
| <b>D.—Preparation of Irish Vocabularies ... ..</b>                 |         |             |   |                   |
| D.—Preparation of Irish Vocabularies ... ..                        | 10      | —           | 10  | —                 |
| <b>E.—Expenses in connection with the Council of Education ...</b> |         |             |   |                   |
| E.—Expenses in connection with the Council of Education ...        | 400     | 25          | 375   | —                 |
| <b>COMMISSION ON HIGHER EDUCATION</b>                              |         |             |   |                   |
| F.—Travelling and Incidental Expenses, etc. ... ..                 | 4,000   | 4,254       | —   | 254               |
| <b>G.—Expenses in connection with Membership of UNESCO</b>         |         |             |   |                   |
| G.—Expenses in connection with Membership of UNESCO                | 9,000   | 4,878       | 4,122   | —                 |
| GROSS TOTAL ...£   | 447,500 | 443,750     | 14,007  | 10,257            |
|  |         |             | Surplus of Gross Estimate over Expenditure £3,750 |                   |
|  |         |             | Surplus of Appropriations in Aid realised         |                   |
|  |         |             | £427  |                   |
|  |         |             | Total Surplus to be surrendered                   |                   |
|  |         |             | £4,177  |                   |
| NET TOTAL ...£   | 447,400 | 443,223     |   |                   |

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

B.—Saving due to vacancies in staff of Inspectors.

E.—No meeting of the Council was held during the financial year. Expenditure is in respect of accounts relating to the previous financial year which were not received in time for payment within that year.

F.—The number of meetings of the Commission was greater than expected. Subhead A includes expenditure of £4,373, approximately, in respect of remuneration of staff engaged on work in connection with the Commission on Higher Education. The Commission was appointed in 1960–61 and the total expenditure to 31st March, 1962, was £10,500.

G.—The date from which membership of UNESCO became effective was later than was expected at the time of preparation of the estimate.

## 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          | 462         |
|    |   |     |     |     |     | <u>£100</u> | <u>£527</u> |

## EXTRA REMUNERATION (exceeding £50)

An Executive Officer received a gratuity of £126 for the performance of the duties of Higher Executive Officer.

Twenty-four Clerical Officers received sums varying from £51 to £93 in respect of overtime.

## NOTES

The Account of the Department of Posts and Telegraphs includes expenditure of £307 in respect of staff temporarily lent, without repayment, to this Department.

*Ex-gratia* payments amounting to £2 were made to officers as compensation for personal property stolen from official premises.

T. Ó RAIFEARTAIGH,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
29 Bealtaine, 1962.

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, 1962, compared with the sum granted, for Primary Education, including National School Teachers' Superannuation, etc.

| Service   | Grant     | Expenditure | Expenditure compared with Grant |                      |
|---|-----------|-------------|---------------------------------|----------------------|
|   |           |             | Less than<br>Granted            | More than<br>Granted |
|   | £         | £           | £                               | £                    |
| TRAINING OF TEACHERS  |           |             |                                 |                      |
| A.1.—Training Colleges ...  | 115,500   | 116,290     | —                               | 790                  |
| A.2.—Repayable Advances of<br>Training College Fees to<br>Students ...  | 22,000    | 21,646      | 354                             | —                    |
| A.3.—Preparatory Colleges, etc.,<br>including Contributions to<br>Pension Fund ...  | 83,100    | 82,108      | 992                             | —                    |
| —   |           |             |                                 |                      |
| B.—Examinations ...   | 9,500     | 8,931       | 569                             | —                    |
| SCHOOLS   |           |             |                                 |                      |
| C.1.—Salaries, etc., of Teachers in<br>Classification Schools and<br>Grants to Capitation Schools<br><i>Original</i> £9,285,400<br><i>Supplementary</i> 400,000 | 9,685,400 | 9,621,246   | 64,154                          | —                    |
| C.2. — Model Schools — Miscell-<br>aneous Expenses ...  | 6,600     | 6,457       | 143                             | —                    |
| C.3.—Transport Services ...   | 31,500    | 31,833      | —                               | 333                  |
| C.4.—Incidental Expenses ...  | 1,400     | 3,028       | —                               | 1,628                |
| C.5.—Free Grants of School Re-<br>quisites ...  | 2,500     | 3,477       | —                               | 977                  |
| C.6.—Grants towards the Cost of<br>Heating, etc., of Schools and<br>Cleansing of Out-Offices ...  | 132,000   | 135,846     | —                               | 3,846                |
| C.7.—Grants towards the Cost of<br>Free School Books for<br>Necessitous Children ...  | 5,000     | 4,452       | 548                             | —                    |
| D.—Superannuation, etc., of<br>Teachers ...   | 1,217,300 | 1,232,330   | —                               | 15,030               |

| Service   | Grant      | Expenditure | Expenditure compared with Grant                    |                   |
|---|------------|-------------|--|-------------------|
|   |            |             | Less than Granted                                  | More than Granted |
|   | £          | £           | £  | £                 |
| D.D.— <i>Ex-gratia</i> Payments to certain Retired Teachers | 50         | 76          | —  | 26                |
| GROSS TOTAL   |            |             |  |                   |
| Original £10,911,850  |            |             |  |                   |
| Supplementary 400,000                                       |            |             |  |                   |
| £11,311,850   | 11,311,850 | 11,267,720  | 66,760   | 22,630            |
|   |            |             | Surplus of Gross Estimate over Expenditure £44,130 |                   |
|   | Estimated  | Realised    | Surplus of Appropriations in Aid realised          |                   |
| Deduct—   |            |             |  |                   |
| E.—Appropriations in Aid ...                                | 141,200    | 147,468     | £6,268   |                   |
| NET TOTAL   |            |             |  |                   |
| Original £10,770,650  |            |             |  |                   |
| Supplementary 400,000                                       |            |             |  |                   |
| £11,170,650   | 11,170,650 | 11,120,252  | Total Surplus to be surrendered £50,398            |                   |

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

A.3.—Expenditure includes an *ex-gratia* payment of £15 to an engineman for extra duties (S.25/1/47).

B.—Saving due mainly to expenses of superintendents and examiners being less than was expected.

C.4.—Expenditure in connection with courses for teachers was greater than was expected at the time of preparation of the estimate.

C.5.—Excess due to grants in respect of special school equipment for handicapped children for which adequate provision was not made.

C.7.—The number of claims was less than anticipated.

## APPROPRIATIONS IN AID

|  | Estimated | Realised |
|--|-----------|----------|
|  | £         | £        |
| TRAINING OF TEACHERS   |           |          |
| 1. Training college entrance examination fees ...                            | 220       | 406      |
| 2. Refund of cost of training ... ..   | 3,000     | 2,823    |
| 3. Recovery of training college fees advanced to necessitous students ... .. | 15,000    | 16,482   |

|   | Estimated       | Realised        |
|---|-----------------|-----------------|
|   | £               | £               |
| PREPARATORY COLLEGES  |                 |                 |
| 4. Fees from students ... ..  | 12,965          | 13,261          |
| 5. Book fees from students ... ..   | 255             | 264             |
| 6. Sale of livestock, farm produce, etc. ... ..   | 1,800           | 2,240           |
| 7. Miscellaneous ... ..   | 180             | 137             |
| SUPERANNUATION, ETC., OF TEACHERS   |                 |                 |
| 8. Income from securities formerly part of the National School Teachers' Pension Fund ... ..  | 66,530          | 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. ... ..   | 11,500          | 13,432          |
| MISCELLANEOUS   |                 |                 |
| 11. Miscellaneous receipts, including repayment by County and County Borough Councils of part of the expenses of examinations conducted on their behalf | 3,152           | 5,291           |
|   | <u>£141,200</u> | <u>£147,468</u> |

## NOTES

Overpayments amounting to £59 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 further sums amounting to £95 being balances of salary due (Subhead C.1) have been withheld against liability in respect of refund of cost of training.

## RECOVERY OF ADVANCE OF TRAINING COLLEGE FEES

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

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

| No. of cases | Total Amount |
|--------------|--------------|
|              | £            |
| 11           | 381          |

- (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,  
29 Bealtaine, 1962.

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, 1962

## CAPITAL ACCOUNT

|  | Securities<br>£ | Cash<br>£ |   | Securities<br>£ | Cash<br>£ |
|--|-----------------|-----------|---|-----------------|-----------|
| Balance on 1st April, 1961   |                 |           | Conversion of 3½ per cent. National Loan, 1956/61, to 6 per cent. Exchequer Stock, 1980/85, "A" Stock | 500             |           |
| 3½ per cent. National Security Loan, 1956/61   | 500             |           | Securities sold, viz.   |                 |           |
| Conversion of 3½ per cent. National Security Loan, 1956/61, to 6 per cent. Exchequer Stock, 1980/85, "A" Stock |                 | 518       | 6 per cent. Exchequer Stock, 1980/85, "A" Stock   | 146             |           |
| Cash realised by sale of securities, viz.  |                 |           | Cash transferred to Income Account  |                 | 143       |
| 6 per cent. Exchequer Stock, 1980/85, "A" Stock  |                 | 143       | Balance on 31st March, 1962   |                 |           |
|  |                 |           | 6 per cent. Exchequer Stock, 1980/85, "A" Stock   | 372             |           |
|  | £1,018          | £143      |   | £1,018          | £143      |

## INCOME ACCOUNT

|   | £    |   | £    |
|---|------|---|------|
| Balance on 1st April, 1961                                | 51   | Payment to meet portion of local contribution towards cost of erection of new Killury National School | 210  |
| Dividends on 3½ per cent. National Security Loan, 1956/61 | 16   |   |      |
| Cash transferred from Capital Account                     | 143  |   |      |
|   | £210 |   | £210 |

## 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, 1962

## CAPITAL ACCOUNT

|                                       | Securities<br>£ |                                       | Securities<br>£ |
|---------------------------------------|-----------------|---------------------------------------|-----------------|
| Balance on 1st April, 1961            |                 | Balance on 31st March, 1962           |                 |
| 3½ per cent. Exchequer Bonds, 1965/70 | 151             | 3½ per cent. Exchequer Bonds, 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, 1962

## CAPITAL ACCOUNT

|   | Securities<br>£ |   | Securities<br>£ |
|---|-----------------|---|-----------------|
| Balance on 1st April, 1961                      |                 | Balance on 31st March, 1962                     |                 |
| 3½ per cent. Exchequer Bonds,<br>1965/70 ... .. | 2,580           | 3½ per cent. Exchequer Bonds,<br>1965/70 ... .. | 2,580           |

## INCOME ACCOUNT

|  | £   |                                 | £   |
|--|-----|---------------------------------|-----|
| Balance on 1st April, 1961 ...                               | 5   | Payment of prizes ... ..        | 88  |
| Dividends on 3½ per cent. Exchequer<br>Bonds, 1965/70 ... .. | 90  | Balance on 31st March, 1962 ... | 7   |
|  | £95 |                                 | £95 |

## 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, 1962

## CAPITAL ACCOUNT

|   | Securities<br>£ |   | Securities<br>£ |
|---|-----------------|---|-----------------|
| Balance on 1st April, 1961 :—                   |                 | Balance on 31st March, 1962 :—                  |                 |
| 3½ per cent. Exchequer Bonds,<br>1965/70 ... .. | 2,740           | 3½ per cent. Exchequer Bonds,<br>1965/70 ... .. | 2,740           |
| 5 per cent. National Loan, 1962/72              | 60              | 5 per cent. National Loan, 1962/72              | 60              |
|   | £2,800          |   | £2,800          |

## INCOME ACCOUNT

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

## REID BEQUEST—SCHEME "B"

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1962

## CAPITAL ACCOUNT

|   | Securities<br>£ |   | Securities<br>£ |
|---|-----------------|---|-----------------|
| Balance on 1st April, 1961 :—                   |                 | Balance on 31st March, 1962 :—                  |                 |
| 3½ per cent. Exchequer Bonds,<br>1965/70 ... .. | 3,300           | 3½ per cent. Exchequer Bonds,<br>1965/70 ... .. | 3,300           |
| 5 per cent. National Loan, 1962/72              | 100             | 5 per cent. National Loan, 1962/72              | 100             |
|   | <u>£3,400</u>   |   | <u>£3,400</u>   |

## INCOME ACCOUNT

|  | £           |   | £           |
|--|-------------|---|-------------|
| Balance on 1st April, 1961 ...                               | 20          | Prizes awarded to candidates<br>admitted to training colleges ... | 130         |
| Dividends on 3½ per cent. Exchequer<br>Bonds, 1965/70 ... .. | 115         | Balance on 31st March, 1962 ...                                   | 10          |
| Dividends on 5 per cent. National<br>Loan, 1962/72 ... ..    | 5           |   |             |
|  | <u>£140</u> |   | <u>£140</u> |

## REID BEQUEST—SCHEME "C"

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1962

## CAPITAL ACCOUNT

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

## INCOME ACCOUNT

|  | £           |   | £           |
|--|-------------|---|-------------|
| Balance on 1st April, 1961 ...                               | 151         | Payment of exhibitions to Uni-<br>versity students ... .. | 80          |
| Dividends on 3½ per cent. Exchequer<br>Bonds, 1965/70 ... .. | 162         | Cost of advertisements ... ..                             | 52          |
| Dividends on 5 per cent. National<br>Loan, 1962/72 ... ..    | 20          | Balance on 31st March, 1962 ...                           | 210         |
| Dividends on 6 per cent. National<br>Loan, 1967 ... ..       | 9           |   |             |
|  | <u>£342</u> |   | <u>£342</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, 1962

## CAPITAL ACCOUNT

|                               | Securities<br>£ |                               | Securities<br>£ |
|-------------------------------|-----------------|-------------------------------|-----------------|
| Balance on 1st April, 1961    |                 | Balance on 31st March, 1962   |                 |
| 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 1961 ... | 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, 1962

## CAPITAL ACCOUNT

|   | <i>Securities</i><br>£ |   | <i>Securities</i><br>£ |
|---|------------------------|---|------------------------|
| Balance on 1st April, 1961 :—                   |                        | Balance on 31st March, 1962 :—                  |                        |
| 3½ per cent. Exchequer Bonds,<br>1965/70 ... .. | 1,371                  | 3½ per cent. Exchequer Bonds,<br>1965/70 ... .. | 1,371                  |
| 5 per cent. National Loan, 1962/72              | 100                    | 5 per cent. National Loan, 1962/72              | 100                    |
|   | <u>£1,471</u>          |   | <u>£1,471</u>          |

## INCOME ACCOUNT

|  | £           |  | £           |
|--|-------------|--|-------------|
| Balance on 1st April, 1961 ...                               | 58          | Payment of scholarships ...                                      | 60          |
| Dividends on 3½ per cent. Exchequer<br>Bonds, 1965/70 ... .. | 48          | Cost of marking of papers—Schol-<br>arship Examination, 1961 ... | 1           |
| Dividends on 5 per cent. National<br>Loan, 1962/72 ... ..    | 5           | Balance on 31st March, 1962 ...                                  | 50          |
|  | <u>£111</u> |  | <u>£111</u> |

T. Ó RAIFEARTAIGH,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
29 Bealtaine, 1962.

## SECONDARY EDUCATION

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1962, 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) ...                              | 888,000     | 890,143     | —  | 2,143             |
| A.2.—Laboratory Grants ...  | 78,000      | 73,977      | 4,023  | —                 |
| A.3.—Grant for Irish and Bilingual Schools ...  | 55,800      | 55,406      | 394  | —                 |
| A.4.—Special Grants for Excellence in Oral Irish ...  | 10          | —           | 10   | —                 |
| A.5.—Bonus for Choirs and Orchestras ...  | 2,900       | 2,626       | 274  | —                 |
| B.1.—Incremental Salary Grant<br><i>Original</i> £1,805,000<br><i>Supplementary</i> 102,000 | 1,907,000   | 1,893,363   | 13,637   | —                 |
| B.2.—Allowances in Aid of Rent  | 13,500      | 13,316      | 184  | —                 |
| C.—Examinations ...   | 61,000      | 62,683      | —  | 1,683             |
| D.—Scholarships and Prizes ...  | 19,380      | 19,129      | 251  | —                 |
| E.—Publication of Irish Text Books  | 2,500       | 346         | 2,154  | —                 |
| F.—Courses for Secondary Teachers   | 2,350       | 2,541       | —  | 191               |
| G.—Payment to the Secondary Teachers' Pension Fund ...                                      | 10          | —           | 10   | —                 |
| <b>GROSS TOTAL</b><br><i>Original</i> £2,928,450<br><i>Supplementary</i> 102,000            | £ 3,030,450 | 3,013,530   | 20,937   | 4,017             |
|   |             |             | Surplus of Gross Estimate over Expenditure £16,920 |                   |
|   | Estimated   | Realised    | Surplus of Appropriations in Aid realised          |                   |
| <i>Deduct—</i><br>H.—Appropriations in Aid ...  | 65,000      | 65,938      | £938   |                   |
| <b>NET TOTAL</b><br><i>Original</i> £2,863,450<br><i>Supplementary</i> 102,000              | £ 2,965,450 | 2,947,592   | Total Surplus to be surrendered £17,858            |                   |

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

- A.2.—The increase in the number of classes qualifying for grants was less than anticipated.
- A.5.—The number of choirs and orchestras qualifying for payment was less than expected.
- E.—Progress with the publication of Irish text books was slower than anticipated.
- F.—Arrangements for an additional course were made subsequent to the preparation of the estimate.

## APPROPRIATIONS IN AID

|   |     |     |     |     | Estimated      | Realised       |
|---|-----|-----|-----|-----|----------------|----------------|
|   |     |     |     |     | £              | £              |
| 1. Examination fees of students                           | ... | ... | ... | ... | 27,009         | 29,119         |
| 2. Sum payable out of Local Taxation (Customs and Excise) |     |     |     |     |                |                |
| Duties  | ... | ... | ... | ... | 35,391         | 35,391         |
| 3. Sale of Irish text books                               | ... | ... | ... | ... | 500            | 380            |
| 4. Miscellaneous receipts                                 | ... | ... | ... | ... | 2,100          | 1,048          |
|   |     |     |     |     | <u>£65,000</u> | <u>£65,938</u> |

T. Ó RAIFEARTAIGH  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
29 Bealtaine, 1962.

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, subject to the observations in my Report.

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, 1962

## CAPITAL ACCOUNT

|                               | <i>Securities</i><br>£ |                               | <i>Securities</i><br>£ |
|-------------------------------|------------------------|-------------------------------|------------------------|
| Balance on 1st April, 1961    |                        | Balance on 31st March, 1962   |                        |
| 3½ per cent. Exchequer Bonds, |                        | 3½ per cent. Exchequer Bonds, |                        |
| 1965/70 ... ..                | 1,160                  | 1965/70 ... ..                | 1,160                  |

## INCOME ACCOUNT

|   | £  |  | £  |
|---|----|--|----|
| Dividends on 3½ per cent. Exchequer Bonds, 1965/70 ... .. | 41 | Payment of scholarships for the year 1961 ... .. | 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, 1962

## CAPITAL ACCOUNT

|                                   | <i>Securities</i><br>£ |                                   | <i>Securities</i><br>£ |
|-----------------------------------|------------------------|-----------------------------------|------------------------|
| Balance on 1st April, 1961        |                        | Balance on 31st March, 1962       |                        |
| Guaranteed 2¾ per cent. Stock ... | 1,316                  | Guaranteed 2¾ per cent. Stock ... | 1,316                  |

## INCOME ACCOUNT

|   | £  |  | £  |
|---|----|--|----|
| Dividends on Guaranteed 2¾ per cent. Stock ... .. | 36 | Payments to secondary schools in Charleville, Co. Cork, for year 1961 ... .. | 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, 1962

## CAPITAL ACCOUNT

|                                     | <i>Securities</i><br>£ |                                 | <i>Securities</i><br>£ |
|-------------------------------------|------------------------|---------------------------------|------------------------|
| Balance on 1st April, 1961          |                        | Balance on 31st March, 1962     |                        |
| 2½ per cent. Consolidated Stock ... | 849                    | 2½ per cent. Consolidated Stock | 849                    |

## INCOME ACCOUNT

|  | £   |                                     | £   |
|--|-----|-------------------------------------|-----|
| Balance on 1st April, 1961                       | 5   | Payment of prizes for year 1961 ... | 21  |
| Dividends on 2½ per cent. Consolidated Stock ... | 16  |                                     |     |
|  | £21 |                                     | £21 |

## CISTE SHÉAMAIS A. MHIC SHUIBHNE

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

## ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1962

## CAPITAL ACCOUNT

|                                     | <i>Securities</i><br>£ |                                 | <i>Securities</i><br>£ |
|-------------------------------------|------------------------|---------------------------------|------------------------|
| Balance on 1st April, 1961          |                        | Balance on 31st March, 1962     |                        |
| 6 per cent. National Loan, 1967 ... | 79                     | 6 per cent. National Loan, 1967 | 79                     |

## INCOME ACCOUNT

|  | £   |                                 | £   |
|--|-----|---------------------------------|-----|
| Balance on 1st April, 1961 ...                   | 20  | Cost of medal awarded ...       | 2   |
| Dividends on 6 per cent. National Loan, 1967 ... | 4   | Balance on 31st March, 1962 ... | 22  |
|  | £24 |                                 | £24 |

## 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, 1962

## CAPITAL ACCOUNT

|                                     | <i>Securities</i><br>£ |                                     | <i>Securities</i><br>£ |
|-------------------------------------|------------------------|-------------------------------------|------------------------|
| Balance on 1st April, 1961 :—       |                        | Conversion of 3½ per cent. National |                        |
| 3½ per cent. National Security      |                        | Security Loan, 1956/61, to 6 per    |                        |
| Loan, 1956/61 ... ..                | 14,604                 | cent. Exchequer Stock, 1980/85,     |                        |
|                                     |                        | “ A ” Stock ... ..                  | 14,604                 |
| 3 per cent. Exchequer Bonds,        |                        | Balance on 31st March, 1962 :—      |                        |
| 1965/70 ... ..                      | 1,000                  | 3 per cent. Exchequer Bonds,        |                        |
|                                     |                        | 1965/70 ... ..                      | 1,000                  |
| 3½ per cent. Exchequer Bonds,       |                        | 3½ per cent. Exchequer Bonds,       |                        |
| 1965/70 ... ..                      | 49,587                 | 1965/70 ... ..                      | 49,587                 |
| Conversion of 3½ per cent. National |                        | 6 per cent. Exchequer Stock,        |                        |
| Security Loan, 1956/61, to 6 per    |                        | 1980/85, “ A ” Stock ... ..         | 15,115                 |
| cent. Exchequer Stock, 1980/85,     |                        |                                     |                        |
| “ A ” Stock ... ..                  | 15,115                 |                                     |                        |
|                                     | <u>£80,306</u>         |                                     | <u>£80,306</u>         |

## INCOME ACCOUNT

|                                     | £             |                                    | £             |
|-------------------------------------|---------------|------------------------------------|---------------|
| Dividends on 3½ per cent. National  |               | Annual subsidy towards special     |               |
| Security Loan, 1956/61 ... ..       | 475           | agricultural teaching at Abbey     |               |
|                                     |               | School, Tipperary ... ..           | 580           |
| Dividends on 3 per cent. Exchequer  |               | Scholarships awarded to pupils ... | 1,461         |
| Bonds, 1965/70 ... ..               | 30            | Cost of advertisements ... ..      | 72            |
| Dividends on 3½ per cent. Exchequer |               | Cost of marking of papers—Scholar- |               |
| Bonds, 1965/70 ... ..               | 1,736         | ship Examination, 1961 ... ..      | 28            |
| Fees for statements of marks at     |               | Contribution towards the cost of   |               |
| Erasmus Smith Scholarship Ex-       |               | the Abbey School, Tipperary ...    | 103           |
| amination, 1961 ... ..              | 3             |                                    |               |
| Rent for year 28th August, 1961, to |               |                                    |               |
| 27th August, 1962, out of Abbey     |               |                                    |               |
| School, Tipperary (1s. 0d.) ... ..  | —             |                                    |               |
|                                     | <u>£2,244</u> |                                    | <u>£2,244</u> |

## REGISTRATION COUNCIL

ACCOUNT of the Receipts and Payments of the Registration Council (constituted under the Intermediate Education (Ireland) Act, 1914) during the year ended 31st March, 1962, in respect of Capital and Income.

## CAPITAL ACCOUNT

|  | Securities<br>£ |  | Securities<br>£ |
|--|-----------------|--|-----------------|
| Balance on 1st April, 1961 :—  |                 | Conversion of 3½ per cent. National Security Loan, 1956/61, to 6 per cent. Exchequer Stock, 1980/85, "A" Stock ... | 700             |
| 3½ per cent. Exchequer Bonds, 1965/70 ...  | 3,200           |  |                 |
| 3½ per cent. National Security Loan, 1956/61 ...   | 700             | Balance on 31st March, 1962 :—   |                 |
| 5 per cent. National Loan, 1962/72 ...   | 200             | 3½ per cent. Exchequer Bonds, 1965/70 ...  | 3,200           |
| War Loan 3½ per cent. Stock ...  | 400             | 5 per cent. National Loan, 1962/72 ...   | 200             |
| Conversion of 3½ per cent. National Security Loan, 1956/61, to 6 per cent. Exchequer Stock, 1980/85, "A" Stock ... | 725             | War Loan 3½ per cent. Stock ...  | 400             |
|  | £5,225          | 6 per cent. Exchequer Stock, 1980/85, "A" Stock ...  | 725             |
|  |                 |  | £5,225          |

## INCOME ACCOUNT

|   | £    |   | £    |
|---|------|---|------|
| Balance on 1st April, 1961 ...                                | 479  | Payments to retired registered teachers and to the legal personal representatives of deceased registered teachers, out of surplus income under Regulation 6 of the Registration Council Regulations | 298  |
| Registration fees ...   | 293  | Preparation of Register ...   | 50   |
| Dividends on 3½ per cent. Exchequer Bonds, 1965/70 ...        | 112  | Recoupment of portion of the salary of the officer who acts as Secretary to the Registration Council ...  | 65   |
| Dividends on 3½ per cent. National Security Loan, 1956/61 ... | 23   | Travelling and subsistence expenses of members of the Council   | 3    |
| Dividends on 5 per cent. National Loan, 1962/72 ...           | 10   | Balance on 31st March, 1962 ...   | 515  |
| Dividends on War Loan 3½ per cent. Stock ...                  | 14   |   | £931 |
|   | £931 |   |      |

T. Ó RAIFEARTAIGE,  
Accounting Officer.

## TECHNICAL INSTRUCTION

ACCOUNT of the sum expended, in the year ended 31st March, 1962, 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 ... ..  | 1,995     | 1,685       | 310   | —                 |
| B.—Annual Grants to Vocational Education Committees ...   | 1,506,022 | 1,506,712   | —   | 690               |
| C.—Training of Teachers ...   | 47,974    | 40,220      | 7,754   | —                 |
| D.1.—Grants under Section 109 of the Vocational Education Act, 1930 ... ..  | 22,010    | 23,142      | —   | 1,132             |
| D.2.—Miscellaneous Technical Instruction and Vocational Education Services ...  | 6,090     | 4,248       | 1,842   | —                 |
| E.—Examinations ... ..  | 10,665    | 11,376      | —   | 711               |
| 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 | 52,270    | 56,703      | —   | 4,433             |
| G.—Payments under Section 51 (6) of the Vocational Education Act, 1930 ... ..   | 59,360    | 59,503      | —   | 143               |
| GROSS TOTAL ...£  | 1,706,386 | 1,703,589   | 9,906   | 7,109             |
|   |           |             | Surplus of Gross Estimate over Expenditure £2,797 |                   |
|   | Estimated | Realised    | Surplus of Appropriations in Aid realised         |                   |
| H.—Appropriations in Aid ...  | 42,526    | 44,024      | £1,498  |                   |
| NET TOTAL ...£  | 1,663,860 | 1,659,565   | Total Surplus to be surrendered £4,295            |                   |

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

- A.—The number of scholarships awarded was less than anticipated.
- C.—(1) A proposed revision of capitation grants to the training schools of domestic science, for which provision was made in the estimate, did not become effective during the year; and  
(2) expenditure in connection with special courses for teachers was less than anticipated.
- D.1.—The number of attendance hours in respect of which grants were payable to residential schools of domestic training was greater than anticipated.
- D.2.—(1) Two of the courses for apprentices for which provision was made in the estimate were not held; and  
(2) the grant to the Cork Day Trades Preparatory School was less than expected.
- E.—Fees paid to examiners were greater than anticipated due to an increase in the number of candidates for the Department's examinations.
- F.—Claims from local authorities in respect of pensions and gratuities were greater than anticipated.

## APPROPRIATIONS IN AID

|  |     |     |     |     |     | Estimated      | Realised       |
|--|-----|-----|-----|-----|-----|----------------|----------------|
|  |     |     |     |     |     | £              | £              |
| 1. Fees of candidates for examinations (technical school examinations £9,700; other examinations £520) | ... |     |     |     |     | 10,220         | 11,717         |
| 2. Fees for courses  | ... | ... | ... | ... | ... | 2,180          | 2,132          |
| 3. Receipts from Church Temporalities Fund   | ... |     |     |     | ... | 30,000         | 30,000         |
| 4. Miscellaneous   | ... | ... | ... | ... | ... | 126            | 175            |
|  |     |     |     |     |     | <u>£42,526</u> | <u>£44,024</u> |

T. Ó RAIFEARTAIGH,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
29 Bealtaine, 1962.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## THE MARY A. HARDIMAN BEQUEST

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

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

## ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1962

## CAPITAL ACCOUNT

|                               | <i>Securities</i><br>£ |                                | <i>Securities</i><br>£ |
|-------------------------------|------------------------|--------------------------------|------------------------|
| Balance on 1st April, 1961 :— |                        | Balance on 31st March, 1962 :— |                        |
| 4½ per cent. National Loan,   |                        | 4½ per cent. National Loan,    |                        |
| 1973/78 ... ..                | 20,651                 | 1973/78 ... ..                 | 20,651                 |
| 4¼ per cent. National Loan,   |                        | 4¼ per cent. National Loan,    |                        |
| 1975/80 ... ..                | 257                    | 1975/80 ... ..                 | 257                    |
|                               | <u>£20,908</u>         |                                | <u>£20,908</u>         |

## INCOME ACCOUNT

|   | £           |   | £           |
|---|-------------|---|-------------|
| Balance on 1st April, 1961 ...                          | 43          | Expenses of departmental and vocational education committee officials sent abroad ... | 286         |
| Dividends on 4½ per cent. National Loan, 1973/78 ... .. | 929         | Fees and expenses of lecturers ...  | 510         |
| Dividends on 4¼ per cent. National Loan, 1975/80 ... .. | 11          | Balance on 31st March, 1962 ...   | 187         |
|   | <u>£983</u> |   | <u>£983</u> |

T. Ó RAIFEARTAIGH,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
29 Bealtaine, 1962.

## SCIENCE AND ART

ACCOUNT of the sum expended, in the year ended 31st March, 1962, compared with the sum granted, for the Salaries and Expenses of the Institutions of Science and Art, for certain Miscellaneous Educational and Cultural Services, and sundry Grants-in-Aid.

| Service  | Grant  | Expenditure | Expenditure compared with Grant |                   |
|--|--------|-------------|---------------------------------|-------------------|
|  |        |             | Less than Granted               | More than Granted |
|  | £      | £           | £                               | £                 |
| INSTITUTIONS OF SCIENCE AND ART  |        |             |                                 |                   |
| A.1.—Salaries, Wages and Allowances ... ..   | 92,550 | 92,058      | 492                             | —                 |
| A.2.—Travelling and Incidental Expenses ... ..   | 2,008  | 2,414       | —                               | 406               |
| NATIONAL MUSEUM  |        |             |                                 |                   |
| A.3.—Purchase of Specimens (Grant-in-Aid) ... ..   | 1,500  | 1,500       | —                               | —                 |
| A.4.—Fittings, Materials, etc. ...   | 1,500  | 1,262       | 238                             | —                 |
| NATIONAL LIBRARY   |        |             |                                 |                   |
| A.5.—Purchase of Books, etc. (Grant-in-Aid)  |        |             |                                 |                   |
| <i>Original</i> ... £5,000   |        |             |                                 |                   |
| <i>Supplementary</i> 1,000   |        |             |                                 |                   |
|  | 6,000  | 6,000       | —                               | —                 |
| A.6.—Survey and Reproduction of Irish Historical Records in Foreign Collections (Grant-in-Aid) ... ..  | 3,250  | 3,250       | —                               | —                 |
| A.7.—Survey and Reproduction of Films of Irish Historical Interest (Grant-in-Aid) ...                  | 300    | 300         | —                               | —                 |
| A.8.—Fees and Expenses in connection with Inspection of Manuscripts and Editing of Publications ... .. | 740    | 698         | 42                              | —                 |
| NATIONAL COLLEGE OF ART  |        |             |                                 |                   |
| A.9.—Accessories, Models and Materials ... ..  | 2,510  | 2,021       | 489                             | —                 |
| A.10.—Scholarships and Prizes ...  | 862    | 689         | 173                             | —                 |
| —  |        |             |                                 |                   |
| B.1.—Publications in Irish ...   | 24,000 | 15,295      | 8,705                           | —                 |

| Service   | Grant  | Expenditure | Expenditure compared with Grant |                      |
|---|--------|-------------|---------------------------------|----------------------|
|   |        |             | Less than<br>Granted            | More than<br>Granted |
|   | £      | £           | £                               | £                    |
| B.2.—Dramatic Productions in Irish (Grants-in-Aid) ...  | 4,700  | 4,700       | —                               | —                    |
| B.3.—University Scholarships ...  | 16,500 | 13,313      | 3,187                           | —                    |
| B.4.—Comhdháil Náisiúnta na Gaeilge (Grant-in-Aid) ...  | 16,800 | 16,800      | —                               | —                    |
| B.5.—An tOireachtas (Grant-in-Aid) ...  | 2,250  | 2,250       | —                               | —                    |
| B.6.—Grants to Colleges providing Courses in Irish ...  | 25,000 | 29,047      | —                               | 4,047                |
| B.7.—Grants to Periodicals published in Irish and Newspapers publishing current News in Irish ... | 18,390 | 18,723      | —                               | 333                  |
| B.8.—The Irish Folklore Commission (Grant-in-Aid) ...   | 16,900 | 16,900      | —                               | —                    |
| 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     | —           | 10                              | —                    |
| C.6.—Royal Irish Academy (Grants-in-Aid) ...  | 11,000 | 11,000      | —                               | —                    |
| C.7.—Royal Irish Academy of Music (Grant-in-Aid) ...  | 5,000  | 5,000       | —                               | —                    |
| C.8.—Royal Zoological Society of Ireland (Grant-in-Aid) ...                                       | 1,000  | 1,000       | —                               | —                    |

| Service  | Grant     | Expenditure | Expenditure compared with Grant                   |                   |
|--|-----------|-------------|---|-------------------|
|  |           |             | Less than Granted                                 | More than Granted |
|  | £         | £           | £   | £                 |
| C.9.—Catholic Workers' College<br>(Grant-in-Aid)                                 |           |             |   |                   |
| Original ... Nil   |           |             |   |                   |
| Supplementary £2,000   |           |             |   |                   |
|  | 2,000     | 1,956       | 44  | —                 |
| <i>Deduct—</i>   | 262,230   | 253,626     | 13,390  | 4,786             |
| Anticipated Savings on various<br>Subheads (See Supplement-<br>ary Estimate) ... | 2,990     | —           | 2,990   | —                 |
| GROSS TOTAL  |           |             |   |                   |
| Original ... £259,230  |           |             |   |                   |
| Supplementary 10   |           |             |   |                   |
| £ 259,240  | 253,626   |             | 10,400  | 4,786             |
|  |           |             | Surplus of Gross Estimate over Expenditure £5,614 |                   |
|  | Estimated | Realised    | Surplus of Appropriations in Aid realised         |                   |
| <i>Deduct—</i>   |           |             |   |                   |
| D.—Appropriations in Aid ...   | 10,550    | 11,468      | £918  |                   |
| NET TOTAL  |           |             |   |                   |
| Original ... £248,680  |           |             |   |                   |
| Supplementary 10   |           |             |   |                   |
| £ 248,690  | 242,158   |             | Total Surplus to be surrendered £6,532            |                   |

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

A.2.—Expenditure on travelling and miscellaneous items was greater than expected.

A.4.—Saving due to delay in delivery of some supplies.

A.9.—Expenditure on class materials and equipment was less than anticipated.

A.10.—Renewal of scholarships was unnecessary in two cases.

B.1.—Progress with the production of a number of publications was slower than had been expected.

B.3.—Some scholarships were postponed and some were not renewed.

B.6.—The number of students in respect of whom grants were payable was greater than anticipated.

## APPROPRIATIONS IN AID

|  |     |     |     |     |     | Estimated      | Realised       |
|--|-----|-----|-----|-----|-----|----------------|----------------|
|  |     |     |     |     |     | £              | £              |
| 1. Fees for tuition in National College of Art | ... | ... | ... | ... | ... | 3,750          | 4,397          |
| 2. Fees for genealogical researches, etc.      | ... | ... | ... | ... | ... | 2,000          | 2,226          |
| 3. Sales of publications in Irish              | ... | ... | ... | ... | ... | 4,000          | 3,425          |
| 4. Sales of photographic reproductions         | ... | ... | ... | ... | ... | 500            | 1,113          |
| 5. Miscellaneous                               | ... | ... | ... | ... | ... | 300            | 307            |
|  |     |     |     |     |     | <u>£10,550</u> | <u>£11,468</u> |

1. The number of enrolments at the National College of Art was greater than anticipated.
3. The number of new publications placed on sale during the year was less than had been expected.
4. Revised rates of charges for reproductions were authorised subsequent to the preparation of the estimate.

## EXTRA REMUNERATION (exceeding £50)

The Professor of Sculpture in the National College of Art received £293 for service as part-time Teacher of Pottery and £6 from Vote 33 for acting as examiner.

The Assistant Professor of Sculpture in the National College of Art received £146 in respect of lectures on History of Art and £7 from Vote 33 for acting as examiner.

Twenty-one Attendants received sums varying from £51 to £84 in respect of Sunday and night duty.

## NOTE

Publications valued at £148 (all specially purchased) were sent to the Harvard University Library, and, in exchange, gifts of publications valued at 734.70 dollars were received (S.18/2/48).

T. Ó RAIFEARTAIGH,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
29 Bealtaine, 1962.

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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, 1961-62

|                                      | 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, 1961 ...   | 2,222  | 1,168  | 343  | 826  | 329  |
| Grants-in-Aid,<br>1961-62 ...        | 1,500  | 6,000  | 3,250  | 300  | —  |
|                                      | 3,722  | 7,168  | 3,593  | 1,126  | 329  |
| Expenditure,<br>1961-62 ...          | 2,119  | 6,983  | 3,141  | —  | —  |
| Balances on 31st<br>March, 1962 ...£ | 1,603  | 185  | 452  | 1,126  | 329  |

AN ROINN OIDEACHAIS,  
29 Bealtaine, 1962.

T. Ó RAIFEARTAIGH,  
*Accounting Officer.*

## 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, 1962

## CAPITAL ACCOUNT

|  | <i>Securities</i><br>£ |  | <i>Securities</i><br>£ |
|--|------------------------|--|------------------------|
| Balance on 1st April, 1961 :—            |                        | Balance on 31st March, 1962 :—           |                        |
| 4 per cent. Funding Loan, 1960/90        | 650                    | 4 per cent. Funding Loan, 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, 1961  | 809           | Purchase of books for library of<br>Irish Antiquities Division                   | 8             |
| Dividends on 4 per cent. Funding<br>Loan, 1960/90   | 26            | Cost of printing post cards relating<br>to collections in the National<br>Museum | 107           |
| Dividends on 3½ per cent. Exchequer<br>Bonds, 1965/70   | 261           | Balance on 31st March, 1962  | 1,031         |
| Receipts from sales of post cards and<br>publications relating to collections<br>in the National Museum | 50            |  |               |
|   | <u>£1,146</u> |  | <u>£1,146</u> |

AN ROINN OIDEACHAIS,  
29 Bealtaine, 1962.

T. Ó RAIFEARTAIGH,  
*Accounting Officer.*

## REFORMATORY AND INDUSTRIAL SCHOOLS

ACCOUNT of the sum expended, in the year ended 31st March, 1962, 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 ...                 | 15,970    | 15,520      | 450  | —                 |
| B.—Industrial Schools ...                  | 227,350   | 214,954     | 12,396   | —                 |
| C.—Places of Detention ...                 | 3,460     | 4,373       | —  | 913               |
| D.—Conveyance Expenses ...                 | 600       | 619         | —  | 19                |
| E.—Parental Moneys—Collection Expenses ... | 730       | 554         | 176  | —                 |
| GROSS TOTAL ...£                           | 248,110   | 236,020     | 13,022   | 932               |
|  |           |             | Surplus of Gross Estimate over Expenditure £12,090 |                   |
|  | Estimated | Realised    | Surplus of Appropriations in Aid realised          |                   |
| Deduct—                                    |           |             |  |                   |
| F.—Appropriations in Aid ...               | 3,930     | 4,701       | £771   |                   |
| NET TOTAL ...£                             | 244,180   | 231,319     | Total Surplus to be surrendered £12,861            |                   |

## 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.  
 E.—Saving due to the introduction of new arrangements for the collection of contributions in the Dublin area.

## APPROPRIATIONS IN AID

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

## NOTE

The average number under detention during the year 1961–62 at St. Anne's Reformatory for Girls, Kilmacud, was 13, but payment was made on the basis of a notional number of 40 offenders (S.68/4/44).

T. Ó RAIFEARTAIGH,  
Accounting Officer.

AN ROINN OIDEACHAIS,  
29 Bealtaine, 1962.

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, 1962, compared with the sum granted, for Grants (Grants-in-Aid) 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 (Grants-in-Aid) ... | 81,880 | 80,330      | 1,550                           | —                 |
| B.—Grant under Section 16 (5) of the Institute for Advanced Studies Act, 1940 (Grant-in-Aid) ...          | 2,000  | 2,000       | —                               | —                 |
| TOTAL ...   | 83,880 | 82,330      |                                 | —                 |
| Surplus to be surrendered £   |        |             | 1,550                           |                   |

T. Ó RAIFEARTAIGH,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
29 Bealtaine, 1962.

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, 1962, compared with the sum granted, for Grants-in-Aid of Universities and Colleges.

| Service                           | Grant                 | Expenditure      | Expenditure compared with Grant |                   |
|-----------------------------------|-----------------------|------------------|---------------------------------|-------------------|
|                                   |                       |                  | Less than Granted               | More than Granted |
|                                   | £                     | £                | £                               | £                 |
| <b>GRANTS-IN-AID</b>              |                       |                  |                                 |                   |
| A.—National University ...        | 35,000                | 35,000           | —                               | —                 |
| B.—University College, Dublin ... | 472,000               | 471,550          | 450                             | —                 |
| C.—University College, Cork ...   | 177,000               | 177,000          | —                               | —                 |
| D.—University College, Galway     | 181,380               | 181,380          | —                               | —                 |
| E.—Maynooth College ...           | 20,000                | 20,000           | —                               | —                 |
| F.—Trinity College ...            | 180,250               | 180,250          | —                               | —                 |
| G.—College of Surgeons ...        | 4,500                 | 4,500            | —                               | —                 |
| <b>TOTAL ...</b>                  | <b>...£ 1,070,130</b> | <b>1,069,680</b> |                                 | —                 |
| Surplus to be surrendered ... £   |                       |                  | <b>450</b>                      |                   |

T. Ó RAIFEARTAIGH,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
29 Bealtaine, 1962.

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, 1962, 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 ...                             | 10,360 | 9,588       | 772                             | —                 |
| B.—Purchase and Repair of Pictures (Grant-in-Aid) ... | 2,500  | 2,500       | —                               | —                 |
| C.—Travelling and Incidental Expenses ...             | 1,120  | 828         | 292                             | —                 |
| TOTAL ...£  | 13,980 | 12,916      |                                 | —                 |
| Surplus to be surrendered ... £                       |        |             | 1,064                           |                   |

## Extra Receipts payable to Exchequer

|                            |     |     |     | Estimated | Realised |
|----------------------------|-----|-----|-----|-----------|----------|
|                            |     |     |     | £         | £        |
| Cloakroom receipts ...     | ... | ... | ... | 5         | 6        |
| Sales of reproductions ... | ... | ... | ... | 65        | 56       |
| Photographs, etc. ...      | ... | ... | ... | —         | 109      |
|                            |     |     |     | £70       | £171     |

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

A.—Saving due to vacancies remaining unfilled offset to the extent of £355 approximately in respect of pay revisions during the year.

C.—Travelling and subsistence allowances not claimed by members of the Board (£250); official journeys abroad by the Director fewer than anticipated (£245); offset by increased expenditure on postage, etc. (£200).

## EXTRA REMUNERATION (exceeding £50)

The Registrar received £182 from Vote 34 for special services.

## GRANT-IN-AID ACCOUNT

|                       |     |     | £            |
|-----------------------|-----|-----|--------------|
| Balance from 1960-61  | ... | ... | 34           |
| Grant-in-Aid, 1961-62 | ... | ... | 2,500        |
|                       |     |     | <u>2,534</u> |
| Expended, 1961-62     | ... | ... | 2,130        |
| Balance to 1962-63    | ... | ... | <u>£404</u>  |

THOMAS MCGREEVY,  
*Accounting Officer.*

NATIONAL GALLERY,  
18th July, 1962.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## LANDS

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1962, 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 ... ..   | 711,200   | 717,293     | —  | 6,093             |
| B.—Travelling and Incidental Expenses ... ..                                     | 59,600    | 57,969      | 1,631  | —                 |
| C.—Legal Expenses ... ..   | 13,500    | 12,415      | 1,085  | —                 |
| D.—Statutory Contributions to Land Bond Fund and Local Loans Fund ... ..         | 905,000   | 907,642     | —  | 2,642             |
| E.—Deficiencies from Sales of Land Bonds allocated to Government Departments ... | 2,000     | 1,845       | 155  | —                 |
| F.—Deficiency of Income from Untenanted Land ...                                 | 5         | —           | 5  | —                 |
| G.—Purchase of Interests for Cash  | 105,000   | 136,809     | —  | 31,809            |
| H.—Gratuities to Ex-Employees  | 4,000     | 4,500       | —  | 500               |
| I.—Improvement of Estates, etc.  | 690,000   | 622,664     | 67,336   | —                 |
| J.—Adjustment Advances ...   | 570       | 48          | 522  | —                 |
| K.—Losses by Default, Accident, etc. ... ..                                      | 10        | 269         | —  | 259               |
| L.—Preservation and Improvement of Game Resources                                | 7,500     | 2,129       | 5,371  | —                 |
| GROSS TOTAL ...£   | 2,498,385 | 2,463,583   | 76,105   | 41,303            |
|  | Estimated | Realised    | Surplus of Gross Estimate over Expenditure £34,802 |                   |
| Deduct—  |           |             | Surplus of Appropriations in Aid realised          |                   |
| M.—Appropriations in Aid ...   | 170,505   | 186,818     | £16,313  |                   |
| NET TOTAL ...£   | 2,327,880 | 2,276,765   | Total Surplus to be surrendered £51,115            |                   |

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

- A.—Excess due to increases in remuneration partly offset by vacancies remaining unfilled.
- B.—Saving mainly due to delay in filling vacancies. *Ex-gratia* payments amounting to £3 were made to two officers as compensation for accidental damage to clothing (E.109/41/41).
- C.—Saving due principally to the number of warrants issued during the year being less than expected.
- D.—A greater number of Land Bonds was issued in the earlier part of the year than was anticipated.
- E.—Estimated as closely as possible.
- 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 outlay 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.
- H.—Excess due to an increase in the maximum of the gratuities payable to ex-employees.
- I.—Saving was mainly due to hold-up in building operations because of a cement strike. An *ex-gratia* payment of £10 was made to a contractor in respect of the unauthorised use of more expensive materials than those provided for in a building contract (F.63/10/59).
- 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.63/27/52.

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

|   | £    |
|---|------|
| Balance outstanding at 31st March, 1961 ... ..          | 241  |
| Amount written off as irrecoverable (F.63/16/40) ... .. | 102  |
| Balance outstanding at 31st March, 1962 ... ..          | £139 |

- K.—The charges to this subhead were sanctioned by Department of Finance minutes as follows :—
- £24—Payment made to recoup the deficit incurred on a defaulter's holding account (F.63/27/52).
- £36—£36 was paid towards the restoration of a farm building destroyed by fire (F.63/16/52).
- £140—Refund of half the balance of a rent due under a grazing agreement not recovered from the tenant but paid in full by an auctioneer (D. 305/4/61).
- £25—Compensation for damage to crops caused by trespassing cattle (F. 63/1/54).
- £26—Allowed to two tenants in full settlement of claims with costs for inconvenience caused through failure of the Land Commission to provide proper access to their grazing divisions (F.63/1/54).
- £18—Payment of arrears of insurance contributions in respect of two herds whose employment had not been (but later was) deemed to be insurable under the Social Welfare Acts (E.32/2/61).
- L.—Saving due to delays in the initiation of schemes in the first year of this service.

| APPROPRIATIONS IN AID   |     | Estimated       | Realised        |
|---|-----|-----------------|-----------------|
|   |     | £               | £               |
| 1. Receipts from Church Temporalities Fund:—  |     |                 |                 |
| (i) Estimated cost of administration and management (44 & 45 Vict., c. 71 (sec. 4) ) ...            | ... | 5,000           | 5,000           |
| (ii) Interest on Church Surplus Grant (No. 42 of 1923 (sec. 9 (3) ) and No. 14 of 1941 (sec. 50) )  |     | 23,000          | 23,000          |
| 2. Local Loans Fund—expenses of management ...  | ... | 3,500           | 3,500           |
| 3. Fees and costs recovered ...   | ... | 6,500           | 6,217           |
| 4. Surplus income of Rent and Interest Accounts ...   | ... | 28,500          | 38,135          |
| 5. Excess annuities, etc. (Land (Finance) Rules, 1956, Rules 3 and 4 (1) (a) and (b) (i) (ii) ) ... | ... | 90,500          | 95,960          |
| 6. Contributions towards improvements expenditure ...   | ... | 10,000          | 10,939          |
| 7. Miscellaneous ...  | ... | 3,505           | 4,067           |
|   |     | <u>£170,505</u> | <u>£186,818</u> |

3, 6, 7. Estimated as closely as possible.

4. Income greater than had been foreseen resulted from the management of unallotted lands.

5. Excess due to unusually large receipts from redemptions and sales of registered holdings.

#### EXTRA REMUNERATION (exceeding £50)

Eight officers of various grades received sums ranging from £57 to £110 and amounting in all to £698 for service in the Army Reserve.

The Solicitor and an Assistant Solicitor received £150 and £100, respectively, for performance of additional duties.

A Principal Officer received £200 from the funds of Arramara, Teoranta, for acting as joint managing director.

Two Clerical Officers received £295 and £230, respectively, for overtime.

A Record Clerk received £150 from Vote 46 for services as a night telephonist.

#### NOTES

Fees (stamps) amounting to £3,402 in respect of this service were received during the year.

Apportioned annuities amounting to £18 in respect of four holdings partly submerged were written off as irrecoverable (F.63/1/47).

In the case of two defaulters' holdings, arrears of annuities together with costs and expenses of possession proceedings amounting to £16 and £42 were written off as irrecoverable (F.63/27/52).

Sums ranging from 5s. 0d. to £24 and amounting in all to £132 in respect of grazing, conacre and bog rents, etc., due by 43 tenants to the Rent and Interest Accounts were written off as irrecoverable (F.63/27/52 and S.56/5/60).

Losses of engineering instruments and equipment valued at £52 were written off (D.305/11/61 and F.63/36/42).

A "Cobra" rock drill was hired from the Forestry Division during the year on a non-payment basis, the estimated charge being £98 (D.307/4/61).

This Account includes expenditure of £2,733 in respect of staff temporarily lent, without repayment, to other Departments and Offices.

The Accounts of other Departments include expenditure of £24 in respect of staff 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.*

31 Bealtaine, 1962.

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, 1962

| RECEIPTS   |                | PAYMENTS   |                |
|--|----------------|--|----------------|
|  | £              |  | £              |
| Balance at 1st April, 1961 ...   | 3,483          | Improvement Works—Shannon<br>Floodings Relief Scheme ... | 15,342         |
| Advances from Department of<br>Finance—Shannon Flooding<br>Relief Scheme ... | 13,000         | Balance at 31st March, 1962 ...                          | 1,503          |
| Cash Contributions ...   | 362            |  |                |
|  | <u>£16,845</u> |  | <u>£16,345</u> |

T. O'BRIEN,  
*Accounting Officer.*

31 Bealtaine, 1962.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## FORESTRY

ACCOUNT of the sum expended, in the year ended 31st March, 1962, 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   |           |             |                                 |                   |
| <i>Original</i> £374,610  |           |             |                                 |                   |
| <i>Supplementary</i> 28,000   |           |             |                                 |                   |
|   | 402,610   | 396,604     | 6,006                           | —                 |
| B.—Travelling and Incidental Expenses ... ..                                    | 97,500    | 94,845      | 2,655                           | —                 |
| C.1.—Acquisition of Land (Grant-in-Aid) ... ..                                  | 130,000   | 130,000     | —                               | —                 |
| C.2.—Forest Development and Management  |           |             |                                 |                   |
| <i>Original</i> £2,248,400  |           |             |                                 |                   |
| <i>Supplementary</i> 124,100  |           |             |                                 |                   |
|   | 2,372,500 | 2,315,955   | 56,545                          | —                 |
| C.3.—Sawmilling   |           |             |                                 |                   |
| <i>Original</i> ... £19,150   |           |             |                                 |                   |
| <i>Supplementary</i> 1,350  |           |             |                                 |                   |
|   | 20,500    | 20,365      | 135                             | —                 |
| D.—Grants for Afforestation Purposes ... ..                                     | 25,000    | 12,646      | 12,354                          | —                 |
| E.—Forestry Education ... ..  | 30,000    | 23,052      | 6,948                           | —                 |
| F.—Agency, Advisory and Special Services  |           |             |                                 |                   |
| <i>Original</i> ... £4,740  |           |             |                                 |                   |
| <i>Supplementary</i> 3,250  |           |             |                                 |                   |
|   | 7,990     | 7,091       | 899                             | —                 |
| Losses ... ..   | —         | 89          | —                               | 89                |
|   | 3,086,100 | 3,000,647   | 85,542                          | 89                |
| Deduct—<br>Anticipated Savings on various Subheads (See Supplementary Estimate) | 22,000    | —           | 22,000                          | —                 |

| Service                  | Grant     | Expenditure | Expenditure compared with Grant                      |                   |
|--------------------------|-----------|-------------|--|-------------------|
|                          |           |             | Less than Granted                                    | More than Granted |
|                          | £         | £           | £  | £                 |
| GROSS TOTAL              |           |             |  |                   |
| Original £2,929,400      |           |             |  |                   |
| Supplementary 134,700    |           |             |  |                   |
| £ 3,064,100              |           | 3,000,647   | 63,542   | 89                |
|                          | Estimated | Realised    | Surplus of Gross Estimate over Expenditure £63,453   |                   |
| Deduct—                  |           |             | Deficiency of Appropriations in Aid realised £11,371 |                   |
| G.—Appropriations in Aid |           |             | Net Surplus to be surrendered £52,082                |                   |
| Original £542,000        |           |             |  |                   |
| Supplementary 43,000     |           |             |  |                   |
| 585,000                  |           | 573,629     |  |                   |
| NET TOTAL                |           |             |  |                   |
| Original £2,387,400      |           |             |  |                   |
| Supplementary 91,700     |           |             |  |                   |
| £ 2,479,100              |           | 2,427,018   |  |                   |

## Extra Receipts payable to Exchequer

|  |       |
|--|-------|
| Compensation for loss of services of officers injured in accidents ... | £ 247 |
|--|-------|

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

- A.—Savings were due to vacancies remaining unfilled and to provision being made for salary increases which did not mature for payment within the year.
- B.—Savings in travelling and advertising were partly offset by increases in the cost of telephone services.
- C.2.—Estimated as closely as possible.
- D.—Applications for planting grants were not received to the extent hoped for.
- E.—Provision was made for work on the reconstruction of Avondale House which was not undertaken during the year.
- F.—The services of an industrial consultant were not availed of to the extent anticipated.
- Losses—The charge under this subhead was sanctioned by minute of the Department of Finance as follows:—

£89—Sums totalling £89 (including £10 costs) were paid to three adjoining landowners in respect of damage to their lands caused by the spread of fire from protective burnings carried out by the Department's employees (S.86/7/56).

## APPROPRIATIONS IN AID

|                                 | Estimated | Realised |
|---------------------------------|-----------|----------|
|                                 | £         | £        |
| FOREST RECEIPTS:                |           |          |
| Sales of timber                 |           |          |
| Original ... £490,000           |           |          |
| Supplementary ... 43,000        |           |          |
| ...                             | 533,000   | 521,222  |
| Rents (grazing, shooting, etc.) |           |          |
| Original ... £9,000             |           |          |
| Supplementary ... 1,000         |           |          |
| ...                             | 10,000    | 10,081   |

|   |     |          |     |     | Estimated | Realised |
|---|-----|----------|-----|-----|-----------|----------|
|   |     |          |     |     | £         | £        |
| Miscellaneous (including compensation for malicious injuries to forest properties and receipts from the sale of plants and miscellaneous materials) |     |          |     |     |           |          |
| Original  | ... | £3,000   |     |     |           |          |
| Less Supplementary  |     | 1,000    |     |     |           |          |
|   |     |          | ... | ... | 2,000     | 1,562    |
| SAWMILL RECEIPTS :  |     |          |     |     |           |          |
| Receipts from sawmills (Subhead C.3)  |     |          |     |     |           |          |
| Original  | ... | £35,000  |     |     |           |          |
| Supplementary   |     | 5,000    |     |     |           |          |
|   |     |          | ... | ... | 40,000    | 40,764   |
| SPECIAL RECEIPTS :  |     |          |     |     |           |          |
| Recoupment from American Grant Counterpart Reserve Fund of expenditure on the reconstruction of Avondale House                                      |     |          |     |     |           |          |
| Original  | ... | £5,000   |     |     |           |          |
| Less Supplementary  |     | 5,000    |     |     |           |          |
|   |     |          | ... | ... |           |          |
| TOTAL   |     |          |     |     |           |          |
| Original  | ... | £542,000 |     |     |           |          |
| Supplementary   | ... | 43,000   |     |     |           |          |
|   |     |          | ... | ... | £585,000  | £573,629 |

Receipts from sales of timber were a little less than expected.

#### EXTRA REMUNERATION (exceeding £50)

For service in the Army Reserve a Higher Executive Officer received £102.

Three Mapping Draughtsmen received amounts of £116, £78 and £64 for overtime.

#### NOTES

A sum of £996 was written off in respect of losses incurred as a result of forest fires during the year (S.86/9/57).

A sum of £91 being the net amount of losses by theft during the year was written off as irrecoverable (S.86/9/57).

A sum of £76 was written off during the year in respect of deficiencies in tools and equipment at central stores and forest centres (S.86/9/57, S.86/6/42, S.86/3/52).

A sum of £419 was written off in respect of damage caused to the Department's machines arising from interference by unauthorised persons during non-working hours (S.86/9/57).

Machinery was hired to other Departments at agreed notional charges amounting to £109 (D.307/4/61).

Equipment valued at £24 surplus to the requirements of the Department was transferred, without payment, to the Department of Posts and Telegraphs (S.86/1/56, D. 307/4/61).

The Account of the Vote for Lands includes expenditure of £579 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, 1962

|  |     |     |     |     |     | £       |
|--|-----|-----|-----|-----|-----|---------|
| Balance on 1st April, 1961   | ... | ... | ... | ... | ... | 107,444 |
| Grant-in-Aid, 1961-62  | ... | ... | ... | ... | ... | 130,000 |
| Amounts received from various persons for the purchase of land, etc. | ... | ... | ... | ... | ... | 1,793   |
|  |     |     |     |     |     | 239,237 |
| Expenditure, 1961-62   | ... | ... | ... | ... | ... | 184,515 |
| Balance on 31st March, 1962  | ... | ... | ... | ... | ... | 54,722  |

T. O'BRIEN,  
Accounting Officer.

31st May, 1962.

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

LIAM Ó CADHLA,  
Comptroller and Auditor General.

## FISHERIES

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1962, compared with the sum granted, for Salaries and Expenses in connection with Sea and Inland Fisheries, including sundry Grants-in-Aid.

| Service   | Grant  | Expenditure | Expenditure compared with Grant |                   |
|---|--------|-------------|---------------------------------|-------------------|
|   |        |             | Less than Granted               | More than Granted |
|   | £      | £           | £                               | £                 |
| ADMINISTRATION  |        |             |                                 |                   |
| A.—Salaries, Wages and Allowances ... ..  | 66,400 | 64,543      | 1,857                           | —                 |
| B.—Travelling and Incidental Expenses ... ..  | 7,000  | 8,190       | —                               | 1,190             |
| SEA FISHERIES   |        |             |                                 |                   |
| C.1.—Scientific Investigations, etc.  | 1,600  | 886         | 714                             | —                 |
| C.2.—International Council for the Study of the Sea ...                               | 1,175  | 1,213       | —                               | 38                |
| C.3.—International Fisheries Convention, 1946—Permanent Commission ... ..             | 400    | 401         | —                               | 1                 |
| C.4.—Exploratory Fishing Vessel   | 13,500 | 12,884      | 616                             | —                 |
| C.5.—Training Schemes for Fishermen ... ..  | 14,000 | 6,361       | 7,639                           | —                 |
| INLAND FISHERIES  |        |             |                                 |                   |
| D.1.—Payments to Boards of Conservators and Local Authorities, etc. ...               | 28,600 | 31,779      | —                               | 3,179             |
| D.2.—Artificial Propagation of Fish ... ..  | 950    | 613         | 337                             | —                 |
| D.3.—State Fisheries ... ..   | 2,010  | 1,378       | 632                             | —                 |
| D.4.—Scientific and Technical Investigations, etc. ...                                | 4,200  | 2,869       | 1,331                           | —                 |
| D.5.—Compensation, etc. ... ..  | 1,000  | 1,129       | —                               | 129               |
| D.6.—Contribution to Inland Fisheries Trust (Grant-in-Aid) ... ..                     | 33,500 | 33,500      | —                               | —                 |
| D.7.—Contribution to the Salmon Research Trust of Ireland Incorporated (Grant-in-Aid) | 1,000  | 1,000       | —                               | —                 |

| Service   | Grant            | Expenditure     | Expenditure compared with Grant                       |                   |
|---|------------------|-----------------|---|-------------------|
|   |                  |                 | Less than Granted                                     | More than Granted |
| D.8.—Pond Fish Culture ...                              | £<br>1,400       | £<br>1,671      | —   | £<br>271          |
| D.9.—Contributions to the Salmon Conservancy Fund ...   | 16,000           | 11,500          | 4,500   | —                 |
| D.10.—European Inland Fisheries Advisory Commission ... | 100              | —               | 100   | —                 |
| AN BORD IASCAIGH MHARA                                  |                  |                 |   |                   |
| E.1.—Grant-in-Aid of Administration and Development ... | 160,000          | 135,723         | 24,277  | —                 |
| E.2.—Deficit ...  | 186,000          | 186,000         | —   | —                 |
| MISCELLANEOUS   |                  |                 |   |                   |
| F.—Technical Assistance ...                             | 2,600            | 1,007           | 1,593   | —                 |
| GROSS TOTAL ...£  | 541,435          | 502,647         | 43,596  | 4,808             |
|   |                  |                 | Surplus of Gross Estimate over Expenditure<br>£38,788 |                   |
|   |                  |                 | Deficiency of Appropriations in Aid realised          |                   |
| <i>Deduct—</i>  | <i>Estimated</i> | <i>Realised</i> |   |                   |
| G.—Appropriations in Aid ...                            | 225,635          | 224,089         | £1,546  |                   |
| NET TOTAL ...£  | 315,800          | 278,558         | Net Surplus to be surrendered<br>£37,242              |                   |

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

A, C.2, C.3., C.4, D.5 and D.8.—Estimated as closely as possible.

B.—Excess due to increase in the numbers of technical staff and an expansion in field activities.

C.1.—The investigations were not as extensive nor the cost of statistics collection as great as anticipated.

C.5.—Saving was due to insufficiency of applicants for the training schemes.

D.1.—Excess due to increased losses of revenue by local authorities due to exemption of fishery hereditaments from local rates.

D.2.—Saving due mainly to a reduction in contribution to a hatchery whose output of salmon ova was less than anticipated.

D.3.—Development work had to be deferred because of other and more pressing demands on technical staff.

D.4.—It was not found possible to complete the scientific investigation programme envisaged.

D.9.—A project for the construction of a hatchery was insufficiently advanced to qualify for payment of the amount of the advance provided.

D.10.—No incidental or other expenses arose during the year.

E.1.—Expenditure on some projects was less than anticipated.

F.—It was not possible to commence as early as anticipated some of the projects provided for.

#### 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 ... ..                          | 2,000           | 2,136           |
| 3. Lettings of fishing rights (Subhead D.3) ... ..   | 2,000           | 2,062           |
| 4. Repayment of advances made to the former Sea Fisheries Association ... ..                                 | 17,648          | 17,648          |
| 4a. Receipt in respect of amount provided under Subhead E.2  | 186,000         | 186,000         |
| 5. Receipts under Part VI of the Fisheries (Consolidation) Act, 1959 ... ..                                  | 360             | 129             |
| 6. Receipts from salmon export licences ... ..   | 100             | 82              |
| 7. Repayment of advances made to the Salmon Conservancy Fund (Subhead D.9) ... ..                            | 5               | —               |
| 8. Recoupment from American Grant Counterpart Special Account in respect of technical assistance (Subhead F) | 1,750           | 100             |
| 9. Proceeds of sales of fish taken by exploratory vessel ...   | 2,000           | 513             |
| 10. Miscellaneous receipts ... ..  | 3,122           | 4,769           |
|  | <u>£225,635</u> | <u>£224,089</u> |

2, 3 and 6. Estimated as closely as possible.

5. Deficit due to a falling off in licence duties because of a poor run of fish.

8. The deficit in receipts was due to delay in commencement of a number of projects.

9. The commercial take of fish by the exploratory vessel was less than anticipated.

10. Surplus arose mainly from recoupment of salaries of two officers seconded for special duties which had not been envisaged when the estimate was prepared.

#### EXTRA REMUNERATION (exceeding £50)

An Executive Officer was paid a sum of £117 for performance of higher duties (E. 103/6/59.)

## NOTES

The Account of the Vote for Lands includes expenditure of £1,439 in respect of staff temporarily lent, without repayment, to the Fisheries Division.

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

T. O'BRIEN,  
Accounting Officer.

31 Bealtaine, 1962.

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, 1962

| RECEIPTS  | PAYMENTS                        |
|---|---------------------------------|
| Balance on 1st April, 1961 ...                              | £ 19,700                        |
| Levy on salmon exports ...                                  | ...                             |
| Excess duty on salmon rod licences ...                      | 2,032                           |
| Receipts to Fund from Subhead D.9 of the Vote for Fisheries | 487                             |
|   | Cost of administration ...      |
|   | 250                             |
|   | Balance at 31st March, 1962 ... |
|   | 9,103                           |
|   | £31,572                         |

31 Bealtaine, 1962.

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-Reachtaire Cuntas agus Ciste

CUNTAS ar an suim a caitheadh, sa bhliain dar chríoch an 31 Márta, 1962, i gcomparáid leis an suim a deonadh, le haghaidh Tuarastail agus Costas Roinn na Gaeltachta, maille le Deontais le haghaidh Tithe agus Ildeontais-i-gCabhair.

| Seirbhís   | Deontas  | Caiteachas     | Caiteachas i gcomparáid le Deontas                          |                          |
|--|----------|----------------|---|--------------------------|
|  |          |                | Níos lú ná mar a Deonadh                                    | Níos mó ná mar a Deonadh |
| A.—Tuarastail, Pá agus Liúntais  | £ 52,095 | £ 52,324       | £ —   | £ 229                    |
| B.—Costais Taistil agus Costais Teagmhasacha ...   | 9,050    | 6,447          | 2,603   | —                        |
| C.—Tithe Gaeltachta ...  | 181,805  | 160,213        | 21,592  | —                        |
| D.—Scéimeanna Feabhsúcháin sa Ghaeltacht ...   | 130,000  | 88,613         | 41,387  | —                        |
| E.—Seirbhísí Cultúrtha ...   | 2,000    | 1,484          | 516   | —                        |
| F.—Seirbhísí Tarchuir ...  | 550      | 954            | —   | 404                      |
| G.—Deontais do Thuismitheoirí nó Caomhnóirí Leanai áirithe sa Ghaeltacht nó sa Bhreac-Ghaeltacht ... | 48,000   | 47,600         | 400   | —                        |
| H.—Deontais do Choláistí Gaeilge sa Ghaeltacht ...   | 10,000   | 7,500          | 2,500   | —                        |
| I.—Gaeltarra Éireann (Deontas-i-gCabhair) ...  | 100,000  | 100,000        | —   | —                        |
| L.—Taispeántais Drámaíochta Gaeilge (Deontais-i-gCabhair)  | 3,200    | 3,200          | —   | —                        |
| M.—Scoláireachtaí Saoire agus Scoile sa Ghaeltacht (Deontas-i-gCabhair) ...                          | 30,000   | 24,269         | 5,731   | —                        |
| MÓR-IOMLÁN ...£  | 566,700  | 492,604        | 74,729  | 633                      |
|  | Measta   | Mar a fuarthas | Farasbarr ag an Meastachán Iomlán ar an gCaiteachas £74,096 |                          |
| Baintear de—   |          |                | Farasbarr de Leithreasa-i-gCabhair a fuarthas £494          |                          |
| N.—Leithreasa-i-gCabhair ...   | 2,720    | 3,214          | Farasbarr Iomlán atá le tabhairt suas £74,590               |                          |
| GLAN-IOMLÁN ...£   | 563,980  | 489,390        |   |                          |

Fáltais Bhreise is iníoctha leis an Stát-Chiste

Éarlais a fuarthas ar theach oide scoile a dhíol ... .. £ 100

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

- B.—Bhí soláthar de £2,250 le haghaidh costas taistil agus liúntas cothuithe chúigear Maor Tithe ach níor ceapadh na hoifigigh sin roimh dheireadh na bliana 1961-62.
- C.—Bionn soláthar sa bhfo-mhírcheann seo le haghaidh brúnna chomh maith le tógáil agus feabhsú tithe agus tógáil seallai saoire. Bhain £14,300 den tsábháil le brúnna. De cheithre brúnna ar deimeadh soláthar dóibh níor tháinig deontas chun a íochta ach i leith cheann amháin acu roimh dheireadh na bliana airgeadais. Bhain an chuid eile den tsábháil leis an ngnáth-obair tithíochta agus tógáil seallai saoire. Fágadh £7,292 den soláthar de £164,805 gan caitheamh toise nár éirigh leis na deontaithe oiread oibre a dhéanamh i gcaitheamh na bliana agus a bhíodhas ag súil leis.
- D.—Bhí sábhála ar Scéimeanna Uisce agus Séarachais (£5,079), Muir-oibreacha (£8,784), Tithe Gloine (£12,749), Meánscolaíochta (£7,899) agus Hallaí Siamsa (£4,710). Bhí sábháil ar scéimeanna uisce agus séarachais toise nár éirigh leis na Comhairlí Contae oiread oibre a chur i geric agus a measadh nuair a hullmhaíodh na meastacháin. Bhí beartaithe cúig cinn de mhuir-oibreacha a dhéanamh sa bhliain ach níor críochnaíodh ach ceann amháin acu. Chuir caspa foirne oilte agus an droch-aimsir moill ar an obair seo i gcoitinn. I gcás na dtithe gloine tharla, de dheascadh damáiste mór stoirme a rinneadh ar thithe nua a bhí á dtógáil, nárbh fhéidir iad a chríochnú agus íoc astu roimh dheireadh na bliana. Maidir le meánscolaíocht níorbh fhéidir tosú ar an obair in dhá chás go dtí go déanach sa bhliain agus i gcás eile níorbh fhéidir tosú uirthi ar aon chor roimh dheireadh na bliana. Chuir deacrachtaí a bhain le cúrsaí teidil nó leis na láithreáin moill leis an obair i dtí chás mar a raibh beartaithe hallaí siamsa a thógáil.
- E.—Braitheann 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.
- F.—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.
- H.—I gcás dhá iarratas níor éirigh leis na coistí an dul chun cinn a rabhtas ag súil leis a dhéanamh.
- M.—Níor críochnaíodh an tríú cúrsa trí mhí go dtí deireadh Márta agus dá bhrí sin níor tháinig na deontais a bhí dlite ina leith chun a n-íochta go dtí an bhliain ina dhiaidh.

## LEITHREASA-I-GCABHAIR

|   |     |     | Fo-mhírcheann<br>Díolaíochta a<br>bhaineann | Measta        | Mar a<br>fuarthas |
|---|-----|-----|---|---------------|-------------------|
|   |     |     |   | £             | £                 |
| 1. An fáltas ó chíosanna  | ... | ... | C   | 191           | 192               |
| 2. Aisíocanna iasachtaí   | ... | ... | D   | 500           | 201               |
| 3. Aisgnóthú tuarastal oifigeach ar iasacht<br>ag Gaeltarra Éireann | ... | ... |   | 2,000         | 2,805             |
| 4. Fáлтаí ilghnéitheacha  | ... | ... |   | 29            | 16                |
|   |     |     |   | <u>£2,720</u> | <u>£3,214</u>     |

2. Iasachtaí i ndáil leis na tithe gloine a tógtar le cabhair ón soláthar faoi Fho-mhírcheann D. Iocann an Roinn an costas iomlán—cuid den chostas mar dheontas agus an chuid eile, nach mó ná £320 in aon chás ina tógtar teach le córas téite, mar iasacht atá le n-aisíoc ag an bhfásadóir. Bhí obair sholáthair na dtithe gloine níos moille ná mar a bhí súil leis nuair a hullmhaíodh na meastacháin agus bhí an méid a bhí le n-aisíoc ag na fásadóirí íseal dá réir.
3. Tugadh oifigeach eile ar iasacht do Ghaeltarra Éireann um thosach Márta, 1962, agus fairsin sin fuair na hoifigigh a bhí ar iasacht na breisithe tuarastail a ceadaíodh dá ngrádanna sa Státseirbhís i gcoitinn.

## TUARASTAIL BHREISE (thar £50)

Fuair Priomhoifigeach liúntas de £309 mar stiúrthóir bainistí ar Ghaeltarra Éireann.  
Fuair Ardoifigeach Feidhmiúcháin íocaíocht de £150 mar rúnaí d'Arranara, Teoranta.

Fuair Oifigeach Cléireachais liúntas de £378 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 Cuntasaíochta.*

24 Bealtaine, 1962.

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'iarrais agus deimhním, de thoradh an iniúchta atá déanta agam, gurb é mo thuairim gur Cuntas cruinn, fé rór na nótaí atá sa Tuarascáil uaim, an Cuntas san thuas.

LIAM Ó CADHLA,

*Ard-Reachtaire Cuntas agus Viste.*

## AN CISTE FORBARTHA NÁISIÚNTA

FAISNÉIS AR FHÁLTAIS AGUS ÍOCAÍOCHTA ROINN NA GAELTACHTA SA BHLIAIN DAR CHNÓCH  
31 MÁRTA, 1962

| SEIRBHÍS   | Fuilleach ar<br>1 Aibreán,<br>1961 | Fáltais | Iomlán | Íocaíochta | Fuilleach ar<br>31 Márta,<br>1962 |
|--|------------------------------------|---------|--------|------------|-----------------------------------|
|  | £                                  | £       | £      | £          | £                                 |
| Cionroinnt na Gaeltachta:<br>Taibhdhearc Ghaoth Dobhair, Co. Dhún na nGall ... | —                                  | 6,000   | 6,000  | 6,000      | —                                 |
| IOMLÁN ...£  | —                                  | 6,000   | 6,000  | 6,000      | —                                 |

SEÁN Ó BRAONÁIN,

*Oifigeach Cuntasaíochta.*

24 Bealtaine, 1962.

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

LIAM Ó CADHLA,

*Ard-Reachtaire Cuntas agus Cste.*

## AGRICULTURE

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1962, 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 ... ..   | 635,474 | 652,227     | —                               | 16,753            |
| B.—Travelling and Incidental Expenses ... ..                                       | 50,845  | 51,705      | —                               | 860               |
| RESEARCH WORK  |         |             |                                 |                   |
| C.1.—Seed Testing, Propagation and Certification, etc. ...                         | 94,640  | 86,875      | 7,765                           | —                 |
| C.2.—Veterinary Research   |         |             |                                 |                   |
| <i>Original</i> £93,415  |         |             |                                 |                   |
| <i>Supplementary</i> 5   | 93,420  | 84,686      | 8,734                           | —                 |
| C.3.—Subscriptions, etc., to International and other Research Organisations ... .. | 17,042  | 17,866      | —                               | 824               |
| C.4.—Miscellaneous Investigations, Inquiries and Reports ...                       | 1,365   | 1,335       | 30                              | —                 |
| C.5.—Live Stock Progeny Testing  | 25,763  | 21,568      | 4,195                           | —                 |
| AGRICULTURAL EDUCATION AND DEVELOPMENT   |         |             |                                 |                   |
| D.1.—Agricultural Schools and Farms  |         |             |                                 |                   |
| <i>Original</i> £153,813   |         |             |                                 |                   |
| <i>Supplementary</i> 21,200  | 175,013 | 179,680     | —                               | 4,667             |
| D.2.—Grants to Private Agricultural Schools, etc. ...                              | 89,630  | 84,164      | 5,466                           | —                 |
| D.3.—Veterinary College ...  | 41,761  | 39,958      | 1,803                           | —                 |
| D.4.—University College, Dublin ; Faculty of Veterinary Medicine ... ..            | 63,000  | 53,281      | 9,719                           | —                 |

| Service  | Grant   | Expenditure | Expenditure compared with Grant |                      |
|--|---------|-------------|---------------------------------|----------------------|
|  |         |             | Less than<br>Granted            | More than<br>Granted |
|  | £       | £           | £                               | £                    |
| D.5.—Trinity College, Dublin ;<br>School of Veterinary<br>Medicine ... ..  | 27,000  | 31,407      | —                               | 4,407                |
| D.6.—Scholarships in Agriculture,<br>etc. ... ..   | 2,845   | 2,763       | 82                              | —                    |
| D.7.—University College, Dublin ;<br>Faculty of General Agri-<br>culture ... ..  | 24,984  | 24,984      | —                               | —                    |
| D.8.—University College, Cork ;<br>Faculty of Dairy Science  | 13,000  | 13,000      | —                               | —                    |
| D.9.—Additional Grants to<br>University Colleges<br><i>Original</i> ... £88,550<br><i>Supplementary</i> 1,000                            | 89,550  | 84,050      | 5,500                           | —                    |
| D.10.—Educational Tours for<br>Instructors in Agriculture,<br>etc. ... ..  | 10      | —           | 10                              | —                    |
| D.11.—Rural Groups Advisory<br>Service ... ..  | 2,300   | 1,163       | 1,137                           | —                    |
| E.1.—Improvement of Milk Pro-<br>duction ... ..  | 54,050  | 49,006      | 5,044                           | —                    |
| E.2.—Improvement of Live Stock   | 33,965  | 26,826      | 7,139                           | —                    |
| E.3.—Improvement of Poultry and<br>Egg Production ...  | 78,936  | 72,660      | 6,276                           | —                    |
| E.4.—Temporary Scheme for the<br>Growing of Horticultural<br>Crops in the Athlone area   | 986     | 966         | 20                              | —                    |
| F.—Grants to County Committees<br>of Agriculture ... ..  | 334,500 | 336,016     | —                               | 1,516                |
| G.—Special Agricultural, etc.,<br>Schemes ... ..   | 228,826 | 207,579     | 21,247                          | —                    |
| H.—National Stud ... ..  | 55      | 54          | 1                               | —                    |
| I.1.—Agricultural Societies and<br>Shows, including Miscel-<br>laneous Grants-in-Aid, etc.   | 3,923   | 5,337       | —                               | 1,414                |
| I.2.—Contribution to Irish Agri-<br>cultural Organisation Society<br>(Grant-in-Aid) ... ..   | 11,000  | 11,000      | —                               | —                    |
| I.3.—Contribution to Irish<br>Countrywomen's Associa-<br>tion (Grant-in-Aid)<br><i>Original</i> ... £2,600<br><i>Supplementary</i> 1,400 | 4,000   | 4,000       | —                               | —                    |

| Service  | Grant      | Expenditure | Expenditure compared with Grant |                   |
|--|------------|-------------|---------------------------------|-------------------|
|  |            |             | Less than Granted               | More than Granted |
|  | £          | £           | £                               | £                 |
| I.4.—Grants to certain Rural Organisations ... ..                                  | 7,500      | 4,406       | 3,094                           | —                 |
| I.5.—An Foras Talúntais (Grant-in-Aid)   |            |             |                                 |                   |
| <i>Original</i> ... ..   | £450,000   |             |                                 |                   |
| <i>Supplementary</i> ... ..  | 50,000     |             |                                 |                   |
|  | 500,000    | 500,000     | —                               | —                 |
| I.6.—Contribution to Macra na Feirme (Grant-in-Aid)                                |            |             |                                 |                   |
| <i>Original</i> ... ..   | Nil        |             |                                 |                   |
| <i>Supplementary</i> ... ..  | £4,000     |             |                                 |                   |
|  | 4,000      | 4,000       | —                               | —                 |
| J.—Botanic Gardens, Glasnevin  | 38,738     | 38,159      | 579                             | —                 |
| K.1.—Miscellaneous Work ... ..   | 23,781     | 15,950      | 7,831                           | —                 |
| K.2.—Fees for Reports on Agricultural Conditions ... ..                            | 9,541      | 7,668       | 1,873                           | —                 |
| K.3.—Payments to the Agricultural Credit Corporation, Limited, in respect of Loans |            |             |                                 |                   |
| <i>Original</i> ... ..   | £220       |             |                                 |                   |
| <i>Supplementary</i> ... ..  | 5          |             |                                 |                   |
|  | 225        | 222         | 3                               | —                 |
| K.4.—Improvement of the Creamery Industry ... ..                                   | 5          | —           | 5                               | —                 |
| K.5.—Agricultural Production Council ... ..  | 10         | —           | 10                              | —                 |
| K.6.—Farm Buildings Scheme and Water Supplies                                      |            |             |                                 |                   |
| <i>Original</i> ... ..   | £834,577   |             |                                 |                   |
| <i>Supplementary</i> ... ..  | 160,000    |             |                                 |                   |
|  | 994,577    | 1,006,703   | —                               | 12,126            |
| K.7.—Land Project ... ..   | 2,277,638  | 2,064,177   | 213,461                         | —                 |
| K.8.—Lime and Fertilisers Subsidies  |            |             |                                 |                   |
| <i>Original</i> ... ..   | £3,060,000 |             |                                 |                   |
| <i>Supplementary</i> ... ..  | 118,000    |             |                                 |                   |
|  | 3,178,000  | 3,211,022   | —                               | 33,022            |
| K.9.—Prevention of Contagious Abortion and other Diseases in Cattle ... ..         | 4,675      | 3,327       | 1,348                           | —                 |
| K.10.—Artificial Insemination of Live Stock  |            |             |                                 |                   |
| <i>Original</i> ... ..   | £7,627     |             |                                 |                   |
| <i>Supplementary</i> ... ..  | 6,000      |             |                                 |                   |
|  | 13,627     | 12,842      | 785                             | —                 |
| K.11.—Bovine Tuberculosis Eradication Scheme                                       |            |             |                                 |                   |
| <i>Original</i> ... ..   | £7,150,000 |             |                                 |                   |
| <i>Less Supplementary</i> ... ..   | 687,000    |             |                                 |                   |
|  | 6,463,000  | 6,512,011   | —                               | 49,011            |

| Service  | Grant     | Expenditure | Expenditure compared with Grant |                   |
|--|-----------|-------------|---------------------------------|-------------------|
|  |           |             | Less than Granted               | More than Granted |
|  | £         | £           | £                               | £                 |
| K.K.11.—Bovine Tuberculosis Eradication Scheme—<br>Guarantee Payments in respect of Export of Fat Cattle and Carcase Beef<br><i>Original</i> ... Nil<br><i>Supplementary</i> £5,087,000  | 5,087,000 | 4,212,446   | 874,554                         | —                 |
| K.12.—Grants for Pasteurisation of Separated Milk, etc. ...  | 30,000    | 38,922      | —                               | 8,922             |
| K.13.—Grants to Bacon Factories  | 50,000    | 26,383      | 23,617                          | —                 |
| K.14.—Payments to Pigs and Bacon Commission<br><i>Original</i> ... £550,000<br><i>Supplementary</i> 1,000,000  | 1,550,000 | 1,850,000   | —                               | 300,000           |
| K.15.—Losses on Disposal of Wheat<br><i>Original</i> ... £300,000<br><i>Supplementary</i> 900,100  | 1,200,100 | 1,150,103   | 49,997                          | —                 |
| ADMINISTRATION OF ACTS AND STATUTORY ORDERS  |           |             |                                 |                   |
| L.1.—Diseases of Animals Acts, 1894 to 1957 ...  | 28,429    | 29,516      | —                               | 1,087             |
| L.2.—Bovine Tuberculosis Order, 1926, etc. ...   | 35,000    | 32,192      | 2,808                           | —                 |
| L.3.—Horse Breeding Act, 1934 ...  | 30        | 565         | —                               | 535               |
| L.4.—Live Stock Breeding Act, 1925 ...   | 4,615     | 4,451       | 164                             | —                 |
| M.1.—Agricultural Produce (Eggs) Acts, 1939 and 1955, etc. ...   | 35,592    | 31,276      | 4,316                           | —                 |
| M.2.—Dairy Produce Acts, 1924 to 1947, and Dairy Produce (Price Stabilisation) Acts, 1935 to 1956, etc. ...  | 34,574    | 33,535      | 1,039                           | —                 |
| M.3.—Agricultural Produce (Potatoes) Act, 1931, Flax Act, 1936 and Destructive Insects and Pests (Consolidation) Act, 1958, etc. ...   | 48,381    | 49,222      | —                               | 841               |
| M.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 ... | 177,323   | 177,581     | —                               | 258               |

| Service  | Grant            | Expenditure     | Expenditure compared with Grant                     |                   |
|--|------------------|-----------------|---|-------------------|
|  |                  |                 | Less than Granted                                   | More than Granted |
|  | £                | £               | £   | £                 |
| M.5.—Agricultural Produce (Cereals) Acts, 1933 to 1958 and Wheat Order, 1960, etc. ...   | 13,447           | 15,784          | —   | 2,337             |
| M.6.—Grain Storage (Loans) Act, 1951 ...   | 40,000           | —               | 40,000  | —                 |
| M.7.—Acquisition of Land (Allotments) (Amendment) Act, 1934 ...  | 10,005           | 5,872           | 4,133   | —                 |
| M.8.—Agricultural Wages, etc., Acts, 1936 to 1952 ...  | 14,113           | 13,662          | 451   | —                 |
| M.9.—Sundry Statutes ...   | 540              | 524             | 16  | —                 |
| N.—Marketing of Dairy Produce<br><i>Original</i> £1,000,000<br><i>Supplementary</i> 3,750,000  | 4,750,000        | 4,697,834       | 52,166  | —                 |
| O.—Technical Assistance ...  | 45,000           | 27,531          | 17,469  | —                 |
|  | 28,867,349       | 27,922,042      | 1,383,887   | 438,580           |
| <i>Deduct—</i><br>Anticipated Savings on various Subheads ( <i>See Supplementary Estimate</i> ) ...  | 192,710          | —               | 192,710   | —                 |
| <b>GROSS TOTAL</b><br><i>Original</i> £18,455,639<br><i>Supplementary</i> 10,219,000   | £28,674,639      | 27,922,042      | 1,191,177   | 438,580           |
|  | <u>Estimated</u> | <u>Realised</u> | Surplus of Gross Estimate over Expenditure £752,597 |                   |
| <i>Deduct—</i><br>P.—Appropriations in Aid<br><i>Original</i> £2,310,479<br><i>Less Supplementary</i> 81,000   | 2,229,479        | 2,331,511       | Surplus of Appropriations in Aid realised £102,032  |                   |
| <b>NET TOTAL</b><br><i>Original</i> £16,145,160<br><i>Supplementary</i> 10,300,000   | £26,445,160      | 25,590,531      | Total Surplus to be surrendered £854,629            |                   |
| 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  | 36                |
| Receipts under the Land Project ...  |                  |                 | 11,300  | 15,479            |
| Refunds of subsidy on home-produced superphosphate ...   |                  |                 | —   | 2,548             |
|  |                  |                 | <u>£46,426</u>                                      | <u>£53,139</u>    |

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

- C.1.—Owing to crop rejections in the course of the 1961 harvest less wheat was available for purchase from growers and contracts were for a smaller acreage of seed oats than anticipated. It was found necessary to increase the acreage under cereals at Backweston farm and as a result there was a considerable saving on the provision for livestock.
- C.2.—There were savings on salaries, travelling expenses and purchase of laboratory equipment due to staff vacancies and on the purchase of livestock owing to the discontinuance of the heifer replacement scheme. The savings were partly offset by excess expenditure incurred on a land reclamation scheme on the farm.
- C.5.—The main savings were on the Cattle Progeny Testing Scheme as only 28 of the 33 recorders provided for were employed by the artificial insemination stations during the year and equipment was not required to the extent anticipated. There were also savings at the Pig Progeny Testing Station on the purchase of feeding stuffs and equipment and no meeting of the Advisory Committee was held.
- D.2.—There were savings of £4,371 on capital grants, as certain proposed works were not proceeded with, and £2,378 on capitation grants owing to an unexpected decrease in the number of eligible students. The savings were partly offset by excess expenditure of £1,283 on management grants, etc., due to the recoupment during the year to one of the agricultural colleges in respect of the salary of a manual instructor for a period of over four years.
- D.4.—Savings were due to staff vacancies, to equipment not being required to the extent anticipated and to the fact that more students' fees than expected were collected by the University during the year.
- D.5.—The excess was on salaries, family allowances and pension contributions and on equipment for teachers. Students' fees were also less than estimated.
- D.9.—A sum of £5,000 included in the estimate for the expansion of the Dairy Science Faculty at University College, Cork, was not utilised. The expenses of the Forestry Department of the Faculty of General Agriculture at University College, Dublin, were less than expected.
- D.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 absence of a Parish Agent in the U.S.A. at a course in Agricultural Economics and Farm Management also contributed to the saving.
- E.1.—Friesian bulls cost much less than expected; ten cow-testing associations lapsed during the year; and there was a saving on salaries due to vacancies.
- E.2.—Due to a decline in demand no stock bulls of the Aberdeen Angus breed were purchased. On the other hand the average prices paid for thoroughbred stallions, Irish draught colts, stock pigs and rams were somewhat higher than expected. There was also an increased demand for nominations for Irish draught mares.
- E.3.—Certain equipment for the white turkey unit for which provision had been made was actually paid for in 1960–61 and the importation of a quantity of turkey hatching eggs from the U.S.A. was postponed until 1962–63. The scheme of grants for turkey supply farms and turkey breeder-hatcheries was only availed of to half the extent anticipated. Applications for grants for chicken houses were fewer than in the previous year and there were savings on salaries due to vacancies. Excess expenditure was incurred on grants for stock cockerels and on the Gaeltacht Chick Scheme.
- The expenditure includes £19 compensation for the loss of hatching eggs arising out of a suspected outbreak of disease (S.90/16/56).
- G.—The savings were mainly on salaries due to vacancies; on the purchase of bulls and rams, the demand for which was less than expected; and on the Gaeltacht Glass-house Scheme as the transfer of the scheme to co-operative societies as from 1st November, 1961, did not take place and the proposed grants to the societies were saved but this saving was modified by the expense of running the units for the period 1st November, 1961, to 31st March, 1962.

- I.1.—Due to variations from year to year in the layout, etc., of the exhibits that make up the Department's educational exhibit it is difficult to estimate closely the probable cost in any year and there was an excess of £1,434 on the exhibit this year. Savings on other items reduced the excess to £1,414.
- I.4.—Expenditure during the year by the organisations concerned was less than the estimates submitted by them on which the provisions under the subhead were based.
- K.1.—A smaller amount of advertising than was anticipated when the estimate was being framed, was sufficient.
- K.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 furnished reports on agricultural conditions and crop yields.
- K.3.—The expenditure includes sums amounting to £104 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).
- K.7.—There was a saving of £221,885 on grants to farmers as the rising trend in expenditure on such grants in the previous year was not maintained, due chiefly to the prolonged spells of bad weather which hampered reclamation work. Variations on other items of the subhead reduced the saving to £213,461.
- K.9.—Demands for vaccines for the treatment of cattle against contagious abortion and other diseases did not reach expectations. Advertising was less extensive than anticipated.
- K.10.—The main saving was on salaries due to a vacancy. Less laboratory equipment was purchased than provided for and there were no purchases of semen.
- K.K.11.—The rates of guarantee payments on exports of cattle and carcass beef during the period December, 1961, to March, 1962, were very much lower than anticipated when the supplementary estimate was being framed. The number of animals exported during the same period was slightly lower than estimated.
- K.12.—A greater number of grants than expected matured for payment in the year.
- K.13.—Some of the projects on which the estimate was based were not completed as expected by the factories concerned before the end of the financial year.
- K.14.—Pig deliveries to bacon factories continued at a high rate and unduly low prices persisted on the British bacon market despite an expected improvement when the supplementary estimate was being prepared.
- L.2.—The number of animals reported under the Bovine Tuberculosis Order of 1926 is declining because of the extension of the Bovine Tuberculosis Eradication Scheme.
- L.3.—A fee-paid veterinary surgeon had to be employed to carry out inspections under the Act due to a shortage of departmental veterinary staff.
- M.1.—Savings on salaries and on the expenses of the Central Egg Store were due to staff vacancies. Casual labour at ports was not required to the extent anticipated.
- M.5.—Tests carried out abroad to ascertain the maximum extent to which wheat of the 1960 crop could be used for flour milling cost £2,825 and was the main cause of an excess of £2,887 on incidental expenses. Variations on other items of the subhead made the net excess £2,337.
- M.6.—The loan, for which this provision was made, was not issued as the prospective borrower withdrew his application.
- M.7.—There was a decrease of approximately 1,000 in the number of allotments. There were also savings on travelling and incidental expenses.  
The expenditure includes £33 paid on behalf of an association for requisites not used in accordance with the terms of the allotments scheme (S.90/51/31).
- O.—It was not possible to develop the Grant Counterpart Technical Assistance programme to the extent envisaged due mainly to difficulties in releasing staff.

## APPROPRIATIONS IN AID

|  | Corres-<br>ponding<br>Debit<br>Subhead | Estimated | Realised |
|--|--|-----------|----------|
|  |  | £         | £        |
| 1. Receipts from seed testing fees, certification fees, sale of pure line seed, live stock, farm produce, etc. ... ..                              | C.1                                    | 45,050    | 48,394   |
| 2. Receipts from sale of vaccines, live stock, farm produce, etc.: Veterinary Research Laboratory and Farm at Abbotstown ... ..                    | C.2                                    | 16,275    | 14,215   |
| 3. Receipts from sale of bacon pigs at Pig Progeny Testing Station ... ..  | C.5                                    | 7,750     | 9,231    |
| 4. Receipts from students' fees, sale of live stock and farm produce, rents, etc. ... ..   | D.1                                    |           |          |
| University College, Dublin, Faculty of General Agriculture and Experimental Farms ... ..   |  | 746       | 746      |
| Athenry Agricultural Station ... ..  |  | 16,400    | 16,892   |
| Ballyhaise Agricultural Station ... ..   |  | 19,300    | 21,170   |
| Clonakilty Agricultural Station ... ..   |  | 11,130    | 18,082   |
| Munster Institute ... ..   |  | 14,265    | 16,385   |
| 5. Receipts from students' and other fees: Veterinary College ... ..   | D.3                                    | 2,320     | 1,337    |
| 6. Receipts from sale of dairy bulls at reduced prices, fees for leasing of such bulls and registration fees ... ..                                | E.1                                    | 11,200    | 11,913   |
| 7. Receipts from sale of colts, sale and leasing of bulls, etc. ... ..   | E.2                                    | 11,270    | 11,610   |
| 8. Receipts from fees in respect of poultry hatchery licences, blood-testing fees, and from sale of white turkeys, poultry, eggs, etc. ... ..      | E.3 & M.9                              | 15,500    | 12,241   |
| 9. Receipts from sale of seeds, manure, live stock, etc. ... ..  | G                                      | 12,580    | 11,336   |
| 10. Receipts from sale of fencing materials, including fencing loans ... ..  | G                                      | 100       | 42       |
| 11. Refund of portion of the cost of certain schemes in North-West Cavan ... ..  | G                                      | 500       | 734      |
| 12. Receipts in connection with scheme to encourage the commercial production of glasshouse crops in Gaeltacht areas ... ..                        | G                                      | 8,940     | 8,797    |
| 13. Receipts in respect of seed supplied to small-holders at reduced prices ... ..   | G                                      | 48,750    | 47,177   |
| 14. Rent of lands and premises occupied by Comhlucht Gaoithe Náisiúnta na hÉireann, Teoranta ... ..  |  | 1,400     | 1,400    |
| 15. Receipts from sale of agricultural products at exhibitions and fairs and charges to exhibitors for space, etc., at Irish Exhibit Stands ... .. | K.1                                    | 5         | 84       |

|   | Corres-<br>ponding<br>Debit<br>Subhead | Estimated<br><br>£        | Realised<br><br>£         |
|---|--|---------------------------|---------------------------|
| 16. 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, the North-Western Cattle Breeding Society, Ltd., the Dublin District Milk Board, etc. ...   | A, K.10<br>& M.4                       | 13,924                    | 15,758                    |
| 17. Repayments of agricultural loans (excluding fencing loans) ... ..   |  | 25                        | 23                        |
| 18. 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 ... ..  | K.3                                    | 1,409                     | —                         |
| 19. Recoupment from American Grant Counterpart Special Account in respect of grants to certain rural organisations, pasteurisation of separated milk, and technical assistance ... ..   | I.4, K.12<br>& O.                      | 82,500                    | 70,859                    |
| 20. Receipts from sale of vaccines for treatment of cattle against contagious abortion, etc. ...  | K.9                                    | 2,330                     | 1,339                     |
| 21. Receipts from sales of semen, etc. ...  | K.10                                   | 5,500                     | 3,850                     |
| 22. Receipts from sale of cattle slaughtered under the Bovine Tuberculosis Eradication Scheme<br>Original ... .. £1,770,000<br>Less Supplementary ... .. 81,000   | K.11                                   | 1,689,000                 | 1,787,664                 |
| 23. Horse Breeding Act, 1934: Receipts from licences, etc. ... ..   | L.3                                    | 600                       | 705                       |
| 24. Live Stock Breeding Act, 1925: Receipts from licences, etc. ... ..  | L.4                                    | 4,500                     | 4,254                     |
| 25. Agricultural Produce (Eggs) Acts: Receipts from fees, etc. ... ..   | M.1                                    | 5,920                     | 6,087                     |
| 26. Dairy Produce Acts and Dairy Produce (Price Stabilisation) Acts: Fees on production of butter and fees in respect of butter exported, etc. ... ..   | M.2                                    | 7,750                     | 12,434                    |
| 27. Receipts from fees for inspection of potatoes, etc.   | M.3                                    | 3,000                     | 3,120                     |
| 28. Agricultural Produce (Fresh Meat) Acts, and Pigs and Bacon Acts; Agricultural and Fishery Products (Regulation of Export) Act, 1947 (No. 18 of 1947) ... ..<br>(a) Receipts from licences, inspection fees, etc.<br>(1) Fresh Meat Acts ... ..<br>(2) Pigs and Bacon Acts ... ..<br>(b) Fees for inspecting canned and open-pack meats ... .. | M.4                                    | 25,000<br>27,000<br>9,500 | 29,802<br>31,416<br>7,056 |
| 29. Agricultural Produce (Cereals) Acts and Wheat Order, 1960, etc.; Receipts from grain dealers' licences ... ..   | M.5                                    | 1,100                     | 1,080                     |

|   | Corres-<br>ponding<br>Debit<br>Subhead | Estimated  | Realised   |
|---|--|------------|------------|
|   |  | £          | £          |
| 30. Repayment of advances made under the Grain Storage (Loans) Act, 1951 ... .. | M.6                                    | 51,000     | 48,003     |
| 31. Fees for licences under the Milk and Dairies Act                            | M.9                                    | 290        | 319        |
| 32. Local Taxation (Customs and Excise Duties) Grant ... ..                     |  | 40,650     | 40,650     |
| 33. Receipts from Church Temporalities Fund ...                                 |  | 10,000     | 10,000     |
| 34. Estate Duty Grant ... ..  |  | 4,000      | 4,000      |
| 35. Miscellaneous ... ..  |  | 1,000      | 1,306      |
| TOTAL   |  |            |            |
| Original ...  | £2,310,479                             |            |            |
| Less Supplementary  | 81,000                                 |            |            |
|   |  | £2,229,479 | £2,331,511 |

1. There was a big demand for foundation seed wheat and oats and greater quantities of seed were sold than expected.

2. Sales of vaccines and tuberculin were smaller than expected but there were increased receipts from sales of live stock.

3. More bacon pigs were available for sale than anticipated when the estimate was being prepared and the grading of the carcasses was somewhat higher than expected.

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

5. Fewer litters of pigs were available for sale from the field station at Chantilly and clinique receipts were much lower than anticipated. There were no receipts in respect of students' fees.

6. More dairy bulls than expected were sold for slaughter and receipts from registration fees for dairy cattle were greater than anticipated.

8. Production of turkey poults at Athenry was reduced due to incubation, etc., difficulties and a number of growing birds which would normally have been sold were retained for breeding purposes.

9. The number of bulls located in congested districts was less than expected and the deposit for bulls of the Aberdeen Angus breed was reduced during the year. In view of the introduction of the Gaeltacht Grassland Improvement Scheme there were fewer demonstration plots with a corresponding reduction in receipts.

10. There was only a very limited demand for fencing.

11. Refund was made by the Co. Cavan Committee of Agriculture covering a period of 15 months as compared with the 12 months estimated for.

15. The receipts were in respect of the sale of a consignment of Irish turkeys exhibited at a show in London.

16. Two officers were seconded to outside bodies subsequent to the preparation of the estimate. Increases in Civil Service remuneration during the year also contributed to the surplus.

18. The society were unable to meet the principal portion (£992) of their repayment to the Department. Payment was deferred with the sanction of the Minister for Finance (F.55/6/51). The interest portion (£417) was paid after the close of the year.

19. Recoupment is in respect of Subheads I.4, K.12 and O. Expenditure on Subheads I.4 and O fell short of expectations but there was an excess on Subhead K.12.

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

21. It was expected that the artificial insemination service in the Ballyhaise area would be taken over by the North-Eastern Cattle Breeding Society as from 1st December, 1961, and receipts were estimated on this basis. The service was however taken over by the Society as from 1st June, 1961.

22. 58,980 reactors were sold as compared with the 56,300 on which the supplementary estimate was based. The average price was approximately £30 a head.

23. There was an unexpected increase in applications for stallion licences.

26. The receipts include approximately £3,700 in respect of production fees due but not collected in 1960-61. The remainder of the surplus is the result of increased butter production in 1961.

28. (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) It was not possible to collect all the fees due before the end of the financial year.

30. A loan of £40,000 provided for under Subhead M.6 was not issued. Repayment instalments on this loan were taken into account when the estimate was being prepared.

35. Miscellaneous receipts are variable and a close estimate is not possible.

#### EXTRA REMUNERATION (exceeding £50)

A Principal Officer and a Higher Executive Officer received allowances of £327 and £151 respectively from the funds of the Dairy Disposal Company, Limited, for acting as director/chairman and secretary of the company during the year.

A Senior Inspector received an allowance of £218 from An Bord Bainne for services rendered to the board during part of the year.

An Assistant Secretary received an allowance of £250 during the year for acting as a member of the board of Córas Tráchtála.

A Deputy Director of Veterinary Services and a Principal Officer received allowances of £260 and £202 respectively from the Pigs and Bacon Commission for acting as chairman and ordinary member of the Commission during the year.

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

A Veterinary Inspector on loan to the Dairy Disposal Company, Limited, for whole-time duty at one of the cattle artificial insemination stations of the company received an allowance of £71 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 £70 from the funds of the Board.

A Higher Executive Officer received an allowance of £250 from the funds of Bord na gCon for acting as chief officer of the board during the year.

An Assistant Principal Officer received a gratuity of £100 from the Marketing of Agricultural Produce Account for acting as secretary to the Advisory Committee on the Marketing of Agricultural Produce during the period 13th December, 1957, to 30th September, 1959.

Eight officers received sums varying from £65 to £170 in respect of Army Reserve pay.

Eighty-seven 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, 1962. Three members and three former members of the Veterinary staff received gratuities ranging from £60 to £138 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.

An Agricultural Officer in charge of the Gaeltacht Glasshouse Scheme in the Connemara area received a gratuity of £60 for extra attendance given during the year ended 30th November, 1960.

A Works Foreman (Land Project) received £130 from Vote 46 for special services.

One hundred and seventy-six employees received sums varying from £51 to £330 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 £108, were supplied to this Department, without repayment, by the Department of Lands (Forestry Division) (S.90/2/56).

The Account includes the following *ex-gratia* payments:—

£10 and £6 to two members of the Veterinary staff in respect of medical expenses incurred as a result of accidents sustained while on duty. Subhead B (E.109/3/43).

£46 compensation for damage to goods caused by an overflow of water from a washbasin in a Land Project office. Subhead K.7 (D.306/7/61).

£292 in respect of the cost of replacing by bridges three culverts constructed by applicants under the Land Project in the course of reclamation work. The culverts were extensively damaged by floods following heavy rain. Subhead K.7 (S.90/10/57).

£619 to 18 herd owners whose cattle failed to pass the tuberculin test under the Bovine Tuberculosis Eradication Scheme. In 4 of the cases the animals died before valuation and in 14 cases subsequent to valuation but before they could be collected for slaughter (S.90/11/60).

£43 to a herd owner whose cow having passed the test under the Bovine Tuberculosis Eradication Scheme was later condemned by a factory's veterinary examiner (S.90/11/60).

£4 in payment to a herd owner of the clear herd bonus for a cow in respect of which a previous owner had already received a bonus (S.90/11/60).

Subhead B of this Account includes expenditure of £14 on a gift presented to a distinguished visitor (S.90/14/58).

Subhead D.1 of this Account includes expenditure of £261 in respect of compensation and legal costs arising out of claims relating to two private motor vehicles damaged in a collision with an official van located at the Munster Institute (S.48/1/58).

Subhead J of this Account includes expenditure of £2 in respect of damage caused to a bicycle by an official vehicle located at the Botanic Gardens (S.48/1/58).

Subhead L.1 of this Account includes £203 paid to the Dublin Corporation in recoupment of half the cost of precautionary measures taken by that body, at the Cattle Market, against foot and mouth disease in the period 1st April, to 13th May, 1961 (D.306/14/61).

An overpayment of £3 to a Temporary Laboratory Assistant in respect of excess annual leave proved irrecoverable and was written off (E.103/2/46).

A claim for £1,401, in respect of an overpayment of subsidy made to a firm of fertiliser manufacturers in the 1958-59 season, having been disputed by the firm, was on reconsideration reduced to £2,548 with the sanction of the Minister for Finance (S.90/30/57).

The collection of instalments amounting to £70 outstanding in respect of three bulls sold on special terms in the congested districts, was waived with the sanction of the Minister for Finance (D.306/3/61).

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

| Reference  | Amount |  |
|------------|--------|--|
|            | £      |  |
| S.90/54/36 | 6      | Two special fees of £3 each which should have accompanied late applications for licences under the Horse Breeding Act, 1934.   |
| S.90/4/56  | 347    | The balance of the full cost of a glasshouse, including equipment, after taking into account the sum recovered by way of loan repayments and the proceeds of the sale of the house less accrued interest on the amount of the loan outstanding. The glasshouse was abandoned by the allottee in breach of his agreement under the Gaeltacht Glasshouse Scheme. |

Fines amounting to £116,115 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 1960-61 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 43 cases of registered dealers who had defaulted, and in 26 cases of former registered dealers whose premises were transferred. The sum involved, viz., £69 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 receipts and disposal of these moneys are given in the Statement appended to this Account.

J. C. NAGLE,  
*Accounting Officer.*

23rd May, 1962.

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, 1962  
(Capital Amounts Only)

|  |            |
|--|------------|
|  | £          |
| For the erection and equipment of corn mills ... ..  | 40         |
| Advances under the Grain Storage (Loans) Act, 1951 ... ..  | 467,836    |
| Sundry purchases of bulls under special scheme for congested districts<br>(maximum sum payable) ... .. | (a) 41,368 |
| Loans under scheme to encourage commercial production of glasshouse crops<br>in Gaeltacht areas ... .. | 18,751     |
| Miscellaneous ... ..   | 25         |
|  | <hr/>      |
|  | £528,020   |

(a) Reducible, if certain conditions are complied with, to £12,597.

J. C. NAGLE,  
*Accounting Officer,*

23rd May, 1962.

## GENERAL CATTLE DISEASES FUND

ACCOUNT OF RECEIPTS AND PAYMENTS IN RESPECT OF THE GENERAL CATTLE DISEASES FUND IN THE YEAR ENDED  
31ST MARCH, 1962

| RECEIPTS   | PAYMENTS   |
|--|--|
| <p>Balance on 1st April, 1961 ... .. £ 9,721</p> <p>Assessments on local authorities (57 &amp; 58 Vict., c. 57, s. 71) 30,969</p> <p>Fines ... .. 832</p> <p>Transfer from Oireachtas Vote 43, Subhead L.2, in respect of compensation for slaughter of tuberculous cattle ... 9,730</p> | <p>Recoupments to local authorities (57 &amp; 58 Vict., c. 57, s. 72) ... .. £ 47,379</p> <p>Miscellaneous expenses ... .. 816</p> <p>Balance on 31st March, 1962 ... .. 3,057</p> |
| £51,252  | £51,252  |

23rd May, 1962.

J. C. NAGLE,  
*Accounting Officer.*

## 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, 1962

| RECEIPTS                   | PAYMENTS  |
|----------------------------|---|
| Balance on 1st April, 1961 | Salaries, wages and allowances ...  |
| ...                        | ...   |
| ...                        | Travelling, etc., expenses in connection with market investigation and development ...  |
| ...                        | ...   |
| ...                        | Contribution towards the cost of a turkey publicity campaign in Britain ...   |
| ...                        | ...   |
| ...                        | Grant towards cost incurred by an exporters' society on the trial use of a refrigerated container for the transport of fresh beef, etc., to the London market ... |
| ...                        | ...   |
| ...                        | Subsidy paid to a firm in respect of the export of a consignment of pre-packed bacon to the West Indies   |
| ...                        | Balance on 31st March, 1962 ...   |
| £231,452                   | 226,732   |
| £231,452                   | £231,452  |

23rd May, 1962.

J. C. NAGLE,  
*Accounting Officer.*

## DAIRY PRODUCE (PRICE STABILISATION) FUND

DAIRY PRODUCE (PRICE STABILISATION) ACTS, 1935 TO 1956 AND DAIRY PRODUCE MARKETING ACT, 1961

## 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, 1962

| RECEIPTS                   |                 | PAYMENTS  |                 |
|----------------------------|-----------------|---|-----------------|
|                            | £               |   | £               |
| Balance on 1st April, 1961 | ... .. 130,246  |   |                 |
| Levies                     | ... .. 486,329  | 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) ... .. | 584,170         |
|                            |                 | Ballot expenses (No. 1 of 1961, section 12 (4) (a) ) ...  | 325             |
|                            |                 | Balance at 31st March, 1962 ... ..  | 32,080          |
|                            | <u>£616,575</u> |   | <u>£616,575</u> |

23rd May, 1962.

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 O CADHLA,  
*Comptroller and Auditor General.*

## NATIONAL DEVELOPMENT FUND

STATEMENT OF RECEIPTS AND PAYMENTS BY THE DEPARTMENT OF AGRICULTURE IN THE YEAR ENDED 31ST MARCH, 1962

| SERVICE  | Balance at<br>1st April,<br>1961 | Advances from<br>Department of<br>Finance | Total  | Payments | Balance at<br>31st March,<br>1962 |
|--|----------------------------------|---|--------|----------|-----------------------------------|
|  | £                                | £   | £      | £        | £                                 |
| Provision of storage facilities for seed and ware potatoes ...                                     | 853                              | —   | 853    | —        | 853                               |
| Provision of facilities for the production of foundation stocks<br>of seed ... ..                  | 348                              | 12,600                                    | 12,948 | 12,723   | 225                               |
| Provision of facilities for drying and storage of onions (Co. Kerry)                               | 179                              | —   | 179    | —        | 179                               |
| Provision of artificial insemination facilities in North-Western<br>area ... ..                    | 683                              | 1,200                                     | 1,883  | 2,308    | (Dr.) 425                         |
| Buildings and equipment for Department's agricultural schools<br>and farms ... ..                  | 92                               | 45,600                                    | 45,692 | 44,311   | 1,381                             |
| Erection of Pig Progeny Testing Station ... ..   | 204                              | 700                                       | 904    | 700      | 204                               |
| Peatland Experimental Station, Glenamoy, Co. Mayo (provision<br>of buildings and equipment) ... .. | 535                              | 3,000                                     | 3,535  | 3,535    | —                                 |
| Orchard planting in the Dungarvan area ... ..  | 270                              | 4,600                                     | 4,870  | 4,372    | 498                               |
| TOTAL ...£   | 3,164                            | 67,700                                    | 70,864 | 67,949   | 2,915                             |

J. C. NAGLE,  
*Accounting Officer.*

23rd May, 1962.

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, 1962, 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 ... ..   | 388,000 | 413,838     | —                               | 25,838            |
| B.—Travelling and Incidental Expenses ... ..   | 42,500  | 37,717      | 4,783                           | —                 |
| C.—Advertising and Publicity ... ..  | 4,500   | 4,222       | 278                             | —                 |
| D.—Remission of Penalties ... ..   | 5       | —           | 5                               | —                 |
| MINERALS DEVELOPMENT   |         |             |                                 |                   |
| E.—Minerals Exploration and Compensation for Mineral Rights, etc., Acquired ...                      | 3,010   | 2,698       | 312                             | —                 |
| INSTITUTE FOR INDUSTRIAL RESEARCH AND STANDARDS  |         |             |                                 |                   |
| F.1.—Expenses of Administration (Grant-in-Aid) ... ..  | 35,000  | 35,000      | —                               | —                 |
| F.2.—Provision of Additional Laboratories and Equipment ... ..                                       | 58,000  | 12,312      | 45,688                          | —                 |
| F.3.—Land, Buildings and Equipment ... ..  | 3,000   | 3,782       | —                               | 782               |
| F.4.—Special Investigations ... ..   | 5       | —           | 5                               | —                 |
| INTERNATIONAL ORGANISATIONS, Etc.  |         |             |                                 |                   |
| G.—Expenses in connection with International Organisations, Special Services, Enquiries, etc. ... .. | 15,830  | 21,884      | —                               | 6,054             |

| Service  | Grant     | Expenditure | Expenditure compared with Grant |                      |
|--|-----------|-------------|---------------------------------|----------------------|
|  |           |             | Less than<br>Granted            | More than<br>Granted |
|  | £         | £           | £                               | £                    |
| TOURISM  |           |             |                                 |                      |
| H.1.—Grant under Section 7 of the Tourist Traffic Act, 1955 (Grant-in-Aid) ... | 500,000   | 500,000     | —                               | —                    |
| H.2.—Resort Development (Grant-in-Aid) ...                                     | 100,000   | 63,492      | 36,508                          | —                    |
| H.3.—Development of Holiday Accommodation (Grant-in-Aid) ...                   | 100,000   | 100,000     | —                               | —                    |
| CÓRAS TRÁCHTÁLA  |           |             |                                 |                      |
| I.1.—Córas Tráchtála (Grant-in-Aid) ...  | 225,000   | 225,000     | —                               | —                    |
| I.2.—Promotion of Whiskey Exports (Grant-in-Aid) ...                           | 40,000    | 16,885      | 23,115                          | —                    |
| INDUSTRIAL DEVELOPMENT AUTHORITY   |           |             |                                 |                      |
| J.—Remuneration and Expenses (Grant-in-Aid) ...                                | 78,625    | 75,000      | 3,625                           | —                    |
| AN FORAS TIONSCAL  |           |             |                                 |                      |
| K.1.—Grant under Undeveloped Areas Act, 1952 (Grant-in-Aid)                    |           |             |                                 |                      |
| <i>Original</i> £650,000   |           |             |                                 |                      |
| <i>Supplementary</i> 350,000   |           |             |                                 |                      |
|  | 1,000,000 | 930,840     | 69,160                          | —                    |
| K.2.—Grant under Industrial Grants Act, 1959 (Grant-in-Aid) ...                | 500,000   | 499,500     | 500                             | —                    |
| L.—Export Guarantee Arrangements under the Insurance Act, 1953 ...             |           |             |                                 |                      |
|  | 287       | 287         | —                               | —                    |
| M.—Dundalk Engineering Works, Ltd.—Staff Redundancies                          |           |             |                                 |                      |
| <i>Original</i> ... £10  |           |             |                                 |                      |
| <i>Supplementary</i> 72,990  |           |             |                                 |                      |
|  | 73,000    | 70,513      | 2,487                           | —                    |
| N.—Technical Assistance ...  |           |             |                                 |                      |
|  | 200,000   | 98,858      | 101,142                         | —                    |
| O.—Grant to An Chéard Chomhairle (Grant-in-Aid)                                |           |             |                                 |                      |
|  | 4,500     | 3,500       | 1,000                           | —                    |

| Service  | Grant       | Expenditure | Expenditure compared with Grant                     |                   |
|--|-------------|-------------|---|-------------------|
|  |             |             | Less than Granted                                   | More than Granted |
|  | £           | £           | £   | £                 |
| P.—Commissions, Committees and Special Inquiries ...                             | 160         | 186         | —   | 26                |
| Q.—Miscellaneous Services ...  | 1,120       | 1,673       | —   | 553               |
| R.—Repayment of Advances under the Trade Loans (Guarantee) Acts ...              | 28,599      | 28,599      | —   | —                 |
| R.R.1.—Repayable Advances to Nitrigin Éireann Teóranta (Grant-in-Aid)            |             |             |   |                   |
| <i>Original</i> ... Nil  |             |             |   |                   |
| <i>Supplementary</i> £100,000  | 100,000     | 24,000      | 76,000  | —                 |
| ST. PATRICK'S COPPER MINES, LIMITED  |             |             |   |                   |
| R.R.2.—General Mining, Development and Testing Operations (Grant-in-Aid)         |             |             |   |                   |
| <i>Original</i> ... Nil  |             |             |   |                   |
| <i>Supplementary</i> £170,000  | 170,000     | 170,000     | —   | —                 |
|  | 3,671,141   | 3,339,786   | 364,608   | 33,253            |
| Deduct—  |             |             |   |                   |
| Anticipated Savings on various Subheads ( <i>See</i> Supplementary Estimate) ... | 100,000     | —           | 100,000   | —                 |
| GROSS TOTAL  |             |             |   |                   |
| <i>Original</i> £2,978,151   |             |             |   |                   |
| <i>Supplementary</i> 172,990   |             |             |   |                   |
| <i>Do.</i> 170,000   |             |             |   |                   |
| <i>Do.</i> 250,000   | £ 3,571,141 | 3,339,786   | 264,608   | 33,253            |
|  | Estimated   | Realised    | Surplus of Gross Estimate over Expenditure £231,355 |                   |
| Deduct—  |             |             | Deficiency of Appropriations in Aid realised        |                   |
| S.—Appropriations in Aid ..  | 217,151     | 156,208     | £60,943   |                   |
| NET TOTAL  |             |             |   |                   |
| <i>Original</i> £2,761,000   |             |             |   |                   |
| <i>Supplementary</i> 172,990   |             |             |   |                   |
| <i>Do.</i> 170,000   |             |             |   |                   |
| <i>Do.</i> 250,000   | £ 3,353,990 | 3,183,578   | Net Surplus to be surrendered £170,412              |                   |

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

A.—Excess due to increases in remuneration.

B.—A saving of about £8,000 on travelling expenses was offset by an increase of over £3,000 on incidental expenses.

- F.2.—The purchase of certain items of equipment was deferred pending the re-organisation of the Institute consequent on the coming into operation of the Industrial Research and Standards Act, 1961.
- G.—The excess was due mainly to the payment of a contribution of £5,350 to the Endowment Fund of the International Institute for Labour Studies which had not been anticipated when the estimate was prepared.
- H.2.—Proposals for the development of major tourist resorts did not progress as rapidly as anticipated.
- I.2.—The scheme for the purpose of which the Grant-in-Aid was provided was abandoned during the year.
- K.1.—This provision is conjectural. The number of projects reaching the stage where grants become payable was less than expected.
- N.—There was a saving of £31,000 on coal exploration schemes (provision £85,000), which did not progress as rapidly as expected, and a further saving of £32,000 on other mineral projects (provision £41,000), expenditure on which did not mature for payment within the year. The number of industrial consultancy schemes (provision £74,000) which were completed and matured for payment within the year fell short of expectations and resulted in a saving of £38,000.
- O.—The employment of technical advisers from the European Productivity Agency was deferred.
- P.—Expenditure was in respect of travelling and incidental expenses for (a) the Committee on Industrial, Provident and Friendly Societies (£66), (b) the Nitrogenous Fertiliser Factory Committee (£48), (c) the Committee on Industrial Organisation (£19) and (d) the Electricity Supply Board Commission of Inquiry (£53).
- Additional expenditure of £3,859 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) £316 (b) £495 (c) £2,789 and (d) £259.
- The Committee on Industrial, Provident and Friendly Societies was appointed in 1957-58; the Nitrogenous Fertiliser Factory Committee in 1960-61; and the Committee on Industrial Organisation and the Electricity Supply Board Commission of Inquiry in 1961-62. The total expenditure to 31st March, 1962, was (a) £2,230; (b) £1,996; (c) £2,808 and (d) £312.
- Q.—Claims in respect of the re-decoration of the Trade Pavilion at Frankfurt, for which £660 had been provided in 1960-61, were not received until 1961-62.
- R.R.1.—The saving was due to the fact that provision made for the purchase of certain materials was not, in fact, utilised and the preliminary expenses of the Company prior to 31st March, 1962, were less than had been anticipated.

## APPROPRIATIONS IN AID

|  | Estimated | Realised |
|--|-----------|----------|
|  | £         | £        |
| 1. Contributions and fees payable under the Weights and Measures Acts, 1878 to 1936 ... ..   | 4,740     | 4,955    |
| 2. Repayment on account of salaries of officers on loan to outside bodies ... ..   | 1,570     | 5,588    |
| 3. Fees under the Tourist Traffic Act, 1952 ... ..   | 700       | 927      |
| 4. Recoupment from American Grant Counterpart Special Account in respect of Technical Assistance, etc. (Subheads F.2 £58,000 and N £88,500) ... .. | 146,500   | 75,123   |
| 5. Fees under the Minerals Development Act, 1940 ... ..  | 16,000    | 13,616   |

|  | Estimated       | Realised        |
|--|-----------------|-----------------|
|  | £               | £               |
| 6. Export Guarantee premiums and fees under the Insurance Act, 1953 ... ..                 | 4,800           | 6,832           |
| 7. Receipts under the Industrial and Commercial Property (Protection) Acts, 1927-58 ... .. | 42,000          | 45,926          |
| 8. Miscellaneous ... ..  | 841             | 3,241           |
|  | <u>£217,151</u> | <u>£156,208</u> |

2. The number of officers seconded to outside bodies was greater than anticipated.

4. Recoupment of expenditure under Subheads F.2 (£12,312) and N (£62,811).

5. One mining firm ceased production resulting in a reduction of £1,200 in royalties payable. In addition, there was an appreciable drop in production of coal and gypsum in respect of which royalties were payable.

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

8. The main items were—receipts under the Friendly Societies Acts (£283), subletting of Frankfurt Pavilion (£927), cement import licences (£963), Trade Loan (Guarantee) Acts (£867) and recovery in respect of loss of services of an officer injured in an accident (£95).

#### EXTRA REMUNERATION (exceeding £50)

A Deputy Secretary received £350 as chairman of Ceimici Teo.

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

Another Assistant Secretary received £250 as a member of the Industrial Development Authority and £117 from 13th October, 1961, as Chairman of Nitrigin Éireann Teo.

One Clerical Officer and four Clerk-Typists received sums varying from £61 to £72 in respect of overtime.

#### NOTES

This Account includes expenditure of approximately £1,187 in respect of remuneration of staff on loan, without repayment, to other Departments.

The Accounts of other Departments include expenditure of approximately £1,053 in respect of remuneration of staff on loan, without repayment, to this Department.

The functions of the Minister for Industry and Commerce under the Tourist Traffic Acts were transferred to the Minister for Transport and Power with effect from 31st October, 1961.

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,  
6th July, 1962.

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, 1962

| SERVICE   | Receipts | Payments |
|---|----------|----------|
|   | £        | £        |
| Furnishing and decoration of premises at 78, Morehampton Road, Dublin, for An Óige ... .. | 551      | 551      |
| Improvement works to Ballhill Youth Hostel for An Óige ... ..                             | 284      | 284      |
| TOTAL ... ..  | 835      | 835      |

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

6th July, 1962.

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, 1962, 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 sundry Grants-in-Aid.

| Service   | Grant     | Expenditure | Expenditure compared with Grant |                   |
|---|-----------|-------------|---------------------------------|-------------------|
|   |           |             | Less than Granted               | More than Granted |
|   | £         | £           | £                               | £                 |
| ADMINISTRATION, ETC.  |           |             |                                 |                   |
| A.—Salaries, Wages and Allowances ... ..  | 815,000   | 840,488     | —                               | 25,488            |
| B.—Travelling and Incidental Expenses ... ..                                    | 105,530   | 100,016     | 5,514                           | —                 |
| C.—Equipment, Stores and Maintenance ... ..                                     | 38,210    | 13,736      | 24,474                          | —                 |
| CÓRAS IOMPAIR ÉIREANN   |           |             |                                 |                   |
| D.1.—Grant to Córas Iompair Éireann ... ..                                      | 1,175,000 | 1,175,000   | —                               | —                 |
| D.2.—Redundancy Compensation  | 291,000   | 273,523     | 17,477                          | —                 |
| HARBOURS  |           |             |                                 |                   |
| E.—Grants for Harbours ...  | 240,000   | 151,930     | 88,070                          | —                 |
| AIRPORTS  |           |             |                                 |                   |
| F.1.—Acquisition of Land, Buildings, etc. ... ..                                | 8,200     | 14,108      | —                               | 5,908             |
| F.2.—Constructional Works including Furnishing of Buildings—Shannon Airport ... | 460,000   | 198,864     | 261,136                         | —                 |
| F.3.—Constructional Works including Furnishing of Buildings—Dublin Airport ...  | 390,000   | 323,404     | 66,596                          | —                 |
| F.4.—Constructional Works including Furnishing of Buildings—Cork Airport        |           |             |                                 |                   |
| <i>Original</i> ...   | £450,000  |             |                                 |                   |
| <i>Supplementary</i> ...  | 150,000   |             |                                 |                   |
|   | 600,000   | 605,995     | —                               | 5,995             |

| Service  | Grant   | Expenditure | Expenditure compared with Grant |                   |
|--|---------|-------------|---------------------------------|-------------------|
|  |         |             | Less than Granted               | More than Granted |
|  | £       | £           | £                               | £                 |
| G.1.—Maintenance Works including Supplies, Renewal of Furniture and Fittings—Shannon Airport, etc. ... | 60,000  | 71,126      | —                               | 11,126            |
| G.2.—Fuel, Water, Light and Cleaning—Shannon Airport, etc. ...   | 44,000  | 46,818      | —                               | 2,818             |
| G.3.—Transport of Staff ...  | 27,500  | 26,093      | 1,407                           | —                 |
| G.4.—Shannon Free Airport Development Company, Limited (Grant-in-Aid) ...                              | 280,000 | 247,000     | 33,000                          | —                 |
| G.5.—Maintenance Works including Supplies, Renewal of Furniture and Fittings—Cork Airport ...          | 13,000  | 2,095       | 10,905                          | —                 |
| G.6.—Fuel, Water, Light and Cleaning—Cork Airport ...  | 2,000   | 1,704       | 296                             | —                 |
| MARINE SERVICES  |         |             |                                 |                   |
| H.1.—Wreck and Salvage, Relief of Distressed Seamen, etc. ...  | 200     | 162         | 38                              | —                 |
| H.2.—Protective Equipment for Irish Ships ...  | 2,000   | 1,377       | 623                             | —                 |
| COMPENSATION AND OTHER PAYMENTS ARISING FROM THE EMERGENCY, 1939-1946 (No. 19 of 1946)                 |         |             |                                 |                   |
| I.—Pensions and Allowances to Seamen or their Dependants and Medical Expenses of Seamen ...            | 10,500  | 11,487      | —                               | 987               |
| INTERNATIONAL ORGANISATIONS, Etc.  |         |             |                                 |                   |
| J.—Expenses in connection with International Organisations ...   | 62,950  | 49,715      | 13,235                          | —                 |
| TECHNICAL ASSISTANCE   |         |             |                                 |                   |
| K.—Technical Assistance ...  | 28,000  | 27,781      | 219                             | —                 |
| L.—Rural Electrification ...   | 215,330 | 215,330     | —                               | —                 |
| M.—Commissions, Committees and Special Inquiries ...   | 10      | —           | 10                              | —                 |

| Service  | Grant       | Expenditure | Expenditure compared with Grant                     |                   |
|--|-------------|-------------|---|-------------------|
|  |             |             | Less than Granted                                   | More than Granted |
|  | £           | £           | £   | £                 |
| <b>TOURISM</b>   |             |             |   |                   |
| M.M.1.—Grant under Section 2 of the Tourist Traffic Act, 1961 (Grant-in-Aid) |             |             |   |                   |
| Original ... Nil   |             |             |   |                   |
| Supplementary £71,500  | 71,500      | 71,500      | —   | —                 |
| M.M.2.—Development of Holiday Accommodation (Grant-in-Aid)                   |             |             |   |                   |
| Original ... Nil   |             |             |   |                   |
| Supplementary £19,500  | 19,500      | 19,500      | —   | —                 |
|  | 4,959,430   | 4,488,752   | 523,000   | 52,312            |
| Deduct—  |             |             |   |                   |
| Anticipated Savings on various Subheads (See Supplementary Estimate) ...     | 201,000     | —           | 201,000   | —                 |
| GROSS TOTAL  |             |             |   |                   |
| Original £4,718,430  |             |             |   |                   |
| Supplementary 40,000   | £ 4,758,430 | £ 4,488,752 | 322,000   | 52,312            |
|  |             |             | Surplus of Gross Estimate over Expenditure £269,678 |                   |
| Deduct—  | Estimated   | Realised    | Surplus of Appropriations in Aid realised           |                   |
| N.—Appropriations in Aid   |             |             |   |                   |
| Original ... £753,920  |             |             |   |                   |
| Supplementary 30,000   | 783,920     | 997,540     | £213,620  |                   |
| NET TOTAL  |             |             | Total Surplus to be surrendered                     |                   |
| Original £3,964,510  |             |             |   |                   |
| Supplementary 10,000   | £ 3,974,510 | 3,491,212   | £483,298  |                   |

## Extra Receipts payable to Exchequer

|  |              |
|--|--------------|
| Sale of obsolete furniture and equipment ...                       | 806          |
| Surrender of credit balances from prior years held in suspense ... | 396          |
|  | <u>£1202</u> |

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

A.—The excess is due to increases in remuneration offset to some extent by savings on unfilled vacancies.

C.—Certain items of equipment for the Meteorological Service for which provision had been made were not delivered and claims for material purchased were not received in time for payment in 1961–62.

D.2.—The redundancy compensation payments arising within the year were less than had been anticipated.

E.—Work at one harbour proceeded more slowly than was anticipated resulting in a saving of £59,000. Claims in respect of works at another harbour for which a provision of £23,000 had been made did not mature for payment within the year.

- F.1.—Claims for compensation in respect of land acquired at Dublin Airport provided for in 1960-61 did not mature for payment until 1961-62 owing to legal difficulties. There was a corresponding saving on the year 1960-61.
- F.2.—The provision included £130,000 in respect of works which it was not found possible to undertake in 1961-62. Other works did not progress as rapidly as was anticipated resulting in further savings of £150,000. These savings were offset by expenditure of £20,000 in excess of the provisions for other works. The variations arose as the result of the precedence necessarily given to the completion of Cork Airport.
- F.3.—The provision included £123,000 in respect of works which could not be undertaken in 1961-62. There were savings of £120,000 on works which did not progress as rapidly as was anticipated. These savings were offset by expenditure of £63,000 on certain works in excess of the provisions and £113,000 on works of an urgent nature mainly in connection with passenger handling facilities which were not anticipated when the estimate was prepared.
- G.1.—The excess was due mainly to increases in wages which were not anticipated when the estimate was framed.
- G.4.—Grants towards industrial and trading enterprises were less than had been anticipated.
- G.5.—The airport was not in service until late in the year and consequently expenditure on maintenance and supplies was considerably less than had been anticipated.
- H.2.—The saving is due to the fact that certain ships for which provision to purchase equipment was made, were sold since the estimate was prepared.
- I.—Increases in pensions were granted subsequent to the preparation of the estimate.
- J.—The contributions towards the financing of the International Joint Support of the Danish/Icelandic Aeronautical Services and the working expenses of the International Civil Aviation Organisation were less than anticipated by £6,000 and £1,500 respectively. There was a further saving of £3,000 on the provision for travelling expenses in connection with international conferences.

## APPROPRIATIONS IN AID

|  | Estimated | Realised |
|--|-----------|----------|
|  | £         | £        |
| 1. Contributions and fees payable under the Gas Regulation Acts, 1920 to 1957 ... ..   | 950       | 724      |
| 2. Fees under the Road Transport Acts, 1932 to 1959 (excluding sums paid for the issue of vehicle plates by the Garda Síochána) ... .. | 2,550     | 2,593    |
| 3. Fees under the Air Navigation and Transport Acts, 1936 to 1959 ... ..   | 2,710     | 3,321    |
| 4. Recoupment from American Grant Counterpart Special Account in respect of Technical Assistance, etc. (Sub-head K) ... ..             | 25,000    | 25,216   |
| 5. Fees for survey and inspection of ships ... ..  | 1,300     | 1,002    |
| 6. Fees for examinations of Masters, Mates, Engineers, etc. ...  | 130       | 192      |
| 7. Payments by the Commissioners of Irish Lights in respect of the cost of lighthouse telephones (Subhead B) ...                       | 210       | 217      |
| 8. Mercantile Marine Office fees ... ..  | 1,000     | 1,106    |
| 9. Freshore rents and licence fees ... ..  | 550       | 710      |
| 10. Sales of wreck and commission on wreck ... ..  | 100       | 142      |

| SHANNON AIRPORT   |     |     |          |     | Estimated | Realised |
|---|-----|-----|----------|-----|-----------|----------|
|   |     |     |          |     | £         | £        |
| 11. Landing fees, etc.  |     |     |          |     |           |          |
| <i>Original</i>   | ... | ... | £400,000 |     |           |          |
| <i>Supplementary</i>  | ... | ... | 30,000   |     |           |          |
|   |     |     |          |     | 430,000   | 586,458  |
| 12. Lettings of offices, stores, sites, surplus lands (including sale of crops), etc.             | ... | ... | ...      | ... | 60,000    | 59,135   |
| 13. Passenger hostels   | ... | ... | ...      | ... | 10,000    | 1,950    |
| 14. Staff hostels   | ... | ... | ...      | ... | 700       | 684      |
| 15. Concession fees   | ... | ... | ...      | ... | 11,700    | 15,400   |
| 16. Staff payments in respect of transport (Subhead G.3)  | ... | ... | ...      | ... | 7,400     | 7,163    |
| 17. Catering and Sales Service  | ... | ... | ...      | ... | 65,000    | 108,654  |
| 18. Class B communications traffic  | ... | ... | ...      | ... | 3,000     | 2,148    |
| 19. En-Route communications between transatlantic aircraft and Shannon Aeronautical Radio Station | ... | ... | ...      | ... | 70,000    | 68,235   |

## DUBLIN AIRPORT

|   |     | Estimated | Realised |        |        |
|---|-----|-----------|----------|--------|--------|
|   |     | £         | £        |        |        |
| 20. Surplus on Dublin Airport Management Account                                  | ... | 124,000   | 128,837  |        |        |
| <i>Deduct—</i>  |     |           |          |        |        |
| Estimated amount of deficit on Aer Rianta Teoranta General Administration Account | ... | 45,780    | 37,462   |        |        |
|   |     |           |          | 78,220 | 91,375 |

## CORK AIRPORT

|  |     |     |     |     |       |       |
|--|-----|-----|-----|-----|-------|-------|
| 21. Landing fees, etc.   | ... | ... | ... | ... | 7,000 | 2,455 |
| 22. Letting of offices, stores, sites, surplus lands (including sale of crops), etc. | ... | ... | ... | ... | 1,100 | 452   |
| 23. Concession fees  | ... | ... | ... | ... | 700   | 109   |

|   |     |       |        |
|---|-----|-------|--------|
| 24. Miscellaneous receipts (including Meteorological Service) | ... | 4,600 | 18,099 |
|---|-----|-------|--------|

## TOTAL

|                      |     |          |          |
|----------------------|-----|----------|----------|
| <i>Original</i>      | ... | £753,920 |          |
| <i>Supplementary</i> | ... | 30,000   |          |
|                      |     | £783,920 | £997,540 |

11. Traffic was better and jet training operations were much more extensive than had been anticipated.

13. Receipts depend on the demand for accommodation which cannot be foreseen.

15. The increase in landings by jet planes and in training operations resulted in an increase in the receipts from the levy on through-put of aviation fuel.

17. The receipts include (1) £85,000 approximately in respect of the catering year ended on 31st January, 1961, which was greater by £20,000 than had been anticipated and (2) £24,000 proper to the previous year not received in time for inclusion in the account.
20. Increased traffic at the airport resulted in a greater surplus and the deficit on the administration account was less than anticipated.
- 21, 22 and 23. The airport was not in operation until late in the year.
24. Miscellaneous receipts cannot be forecast accurately. The main items were payments by airlines, the Catering Service and other airport tenants for maintenance and other works and services by the Department on a recoupment basis; refund by International Civil Aviation Organisation on adjustment of contributions paid; recoupment of portion of the cost of certain harbour works; sales of surplus equipment and other miscellaneous items.

## 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 seventy-six employees, mainly in the Meteorological, Aviation Radio and Air Traffic Control services, received sums varying from £51 to £335 in respect of extra attendance and special duties.

## NOTES

1. This Account includes expenditure of £676 in respect of staff on loan without repayment to other Departments.
2. The Accounts of other Departments include expenditure of £1,187 in respect of staff on loan without repayment to this Department.
3. Subhead G.3 includes expenditure on subsidised transport of immigration officials (£155), Customs and Excise staff (£666), Post Office staff (£1,609) and Department of Agriculture staff (£170) (S.99/63/42).
4. Used packing cases valued at £68 were transferred without repayment from Valentia Observatory to the Department of Posts and Telegraphs. The cost of the transport of the cases was £27. Subhead B (S.99/19/50).
5. A claim for £187 for services rendered to an air company in 1958 was written off as irrecoverable (S.99/11/59).
6. Equipment valued at £78 which was damaged in rescue work arising out of aircraft accidents was written off (S.98/4/61 and F.200/22/61).
7. Stores valued at £214 were written off on the advice of the Airport Medical Officer, Shannon Airport (S.106/6/62).

T. J. BEERE,  
*Accounting Officer.*

DEPARTMENT OF TRANSPORT AND POWER,  
10th July, 1962.

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, 1962

| SERVICE   | Balance at<br>1st April,<br>1961 | Receipts | Total  | Payments | Balance at<br>31st March,<br>1962 |
|---|----------------------------------|----------|--------|----------|-----------------------------------|
|   | £                                | £        | £      | £        | £                                 |
| Improvement works at Dublin<br>Harbour ... ..   | —                                | 27,030   | 27,030 | 27,030   | —                                 |
| Improvement works at Cork<br>Harbour ... ..   | —                                | 2,991    | 2,991  | 2,991    | —                                 |
| Improvement works at<br>Limerick Harbour ...  | 267                              | 4,838    | 5,105  | 5,105    | —                                 |
| 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 ...£  | 267                              | 49,859   | 50,126 | 50,126   | —                                 |

T. J. BEERE,  
*Accounting Officer.*

10th July, 1962.

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, 1962, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Posts and Telegraphs and of certain other Services administered by that Office, and for payment of Grants-in-Aid.

| Service   | Grant     | Expenditure | Expenditure compared with Grant |                   |
|---|-----------|-------------|---------------------------------|-------------------|
|   |           |             | Less than Granted               | More than Granted |
|   | £         | £           | £                               | £                 |
| A.—Salaries, Wages and Allowances ... ..  | 7,715,600 | 7,729,666   | —                               | 14,066            |
| B.—Travelling and Incidental Expenses ... ..  | 177,500   | 224,668     | —                               | 47,168            |
| C.—Accommodation and Building Charges ... ..  | 277,100   | 265,016     | 12,084                          | —                 |
| D.—Conveyance of Mails ... ..   | 1,011,500 | 1,020,886   | —                               | 9,386             |
| E.—Postal and General Stores ... ..   | 371,300   | 365,738     | 5,562                           | —                 |
| F.—Engineering Stores and Equipment ... ..  | 2,195,000 | 2,049,489   | 145,511                         | —                 |
| G.—Telephone Capital Repayments   | 1,513,818 | 1,513,818   | —                               | —                 |
| H.—International Conferences and Conventions ... ..                                 | 10,900    | 11,464      | —                               | 564               |
| I.—Losses ... ..  | 7,000     | 7,469       | —                               | 469               |
| J.—Superannuation and other Non-effective Payments ...                              | 557,400   | 549,038     | 8,362                           | —                 |
| BROADCASTING  |           |             |                                 |                   |
| K.1.—Grant equivalent to Net Receipts from Broadcasting Licence Fees (Grant-in-Aid) |           |             |                                 |                   |
| <i>Original</i> ... ..  | £328,000  |             |                                 |                   |
| <i>Supplementary</i> ... ..   | 325,000   |             |                                 |                   |
|   | 653,000   | 653,000     | —                               | —                 |

| Service   | Grant      | Expenditure | Expenditure compared with Grant                    |                   |
|---|------------|-------------|--|-------------------|
|   |            |             | Less than Granted                                  | More than Granted |
|   | £          | £           | £  | £                 |
| K.2.—Additional Grant under Section 22 (1) (b) of the Broadcasting Authority Act, 1960 (Grant-in-Aid) ... | 133,400    | 133,400     | —  | —                 |
| K.3.—Salaries, Wages and Allowances ...   | 50,000     | 54,782      | —  | 4,782             |
| GROSS TOTAL   |            |             |  |                   |
| Original £14,348,518  |            |             |  |                   |
| Supplementary 325,000   |            |             |  |                   |
| £14,673,518   | 14,673,518 | 14,578,434  | 171,519  | 76,415            |
|   |            |             | Surplus of Gross Estimate over Expenditure £95,084 |                   |
|   | Estimated  | Realised    | Deficiency of Appropriations in Aid realised       |                   |
| Deduct—   |            |             |  |                   |
| T.—Appropriations in Aid ...  | 3,337,018  | 3,318,851   | £18,167  |                   |
| NET TOTAL   |            |             |  |                   |
| Original £11,011,500  |            |             |  |                   |
| Supplementary 325,000   |            |             |  |                   |
| £11,336,500   | 11,336,500 | 11,259,583  | Net Surplus to be surrendered £76,917              |                   |

In addition to the amount accounted for in this vote a further sum of £460,000 was provided from Vote 56—Civil Service Remuneration.

Extra Receipts payable to Exchequer

|                           |     |     |     |        |
|---------------------------|-----|-----|-----|--------|
| Broadcasting Licence Fees | ... | ... | ... | 806774 |
|---------------------------|-----|-----|-----|--------|

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

A.—Casual variation.

B.—Increased subsistence rates and storm damage repair work.

C, D, E.—Casual variations.

F.—Mainly due to delays in undertaking or completing certain contract works.

H, I, J.—Casual variations.

K.3.—Delay in transfer of staff to Radio Éireann.

#### APPROPRIATIONS IN AID

|   | Estimated | Realised  |
|---|-----------|-----------|
|   | £         | £         |
| 1. Recovery in respect of Telephone Capital expenditure | 2,500,000 | 2,411,700 |
| 2. Receipts from Savings Bank Fund ...                  | 205,173   | 207,878   |
| 3. Receipts from Social Insurance Fund ...              | 165,000   | 186,790   |

|   | Estimated         | Realised          |
|---|-------------------|-------------------|
|   | £                 | £                 |
| 4. Stores purchased on behalf of other Government Departments ... ..  | 172,905           | 152,958           |
| 5. Sale of engineering stores ... ..  | 53,000            | 55,549            |
| 6. Sale of non-engineering stores ... ..  | 10,200            | 10,548            |
| 7. Receipts from other Governments for agency services and from British Government for excess parcel traffic ... .. | 80,000            | 99,039            |
| 8. Repayment by the British Government in respect of compensation allowances (Subhead J) ...                        | 20,500            | 18,938            |
| 9. Sums recoverable in respect of salaries, etc., of staff on loan to Radio Éireann ... ..                          | 57,500            | 75,325            |
| 10. Miscellaneous ... ..  | 72,740            | 100,317           |
|   | <u>£3,337,018</u> | <u>£3,318,851</u> |

3. Higher staff costs arising from pay increases.

4, 7, 9. Incidence of settlement of accounts.

10. These cannot be accurately estimated. They include the following :—

|  | £      |
|--|--------|
| (a) Commission on repurchase of stamps ... ..  | 5,731  |
| (b) Services rendered in respect of issue of Prize Bonds ... ..                                  | 2,482  |
| (c) Special leave at cost of substitution ; overpayment of wages, etc. ...                       | 6,119  |
| (d) Wireless examination fees and transmitting permits ... ..                                    | 9,663  |
| (e) Carriage of newspapers by departmental vans ... ..   | 8,247  |
| (f) Works carried out for and services rendered to outside bodies including staff on loan ... .. | 38,654 |
| (g) Renting of Post Office premises ... ..   | 10,752 |

#### I.—LOSSES BY DEFAULT, ACCIDENT, ETC.—CLASSIFIED SCHEDULE

| Loss of registered letters in transit—  | £     |
|---|-------|
| An Uaimh Head Office (S.41/7/50) ... ..   | 200   |
| Ceanannus Mór Head Office (S.41/7/50) ... ..  | 200   |
| Limerick Head Office (S.41/7/50) ... ..   | 250   |
| Irregular issue and fraudulent negotiation of money orders in the Accountant's Branch. An officer was dismissed and prosecuted (E.83/5/57) ... ..         | 1,396 |
| Fraudulent withdrawals from Savings Bank accounts amounting to £111. A member of the public was prosecuted (S.41/1/62) ... ..                             | 111   |
| Losses ranging from £1 to £60 due to burglary, fraud, misappropriation, etc. (30 cases) ... ..  | 347   |
| Miscellaneous losses (mainly counter losses) not exceeding £20 and not involving suspicion of fraud or culpable negligence by Post Office servants ... .. | 652   |

Compensation for loss of or damage to parcels and letters—

|  | Loss<br>£     | Damage<br>£   |               |
|--|---------------|---------------|---------------|
| Registered and insured parcels ...   | 215           | 1,131         |               |
| Other parcels ...  | 1,945         | 183           |               |
| Registered and insured letters ...   | 649           | 1             |               |
|  | <u>£2,809</u> | <u>£1,315</u> | 4,124         |
| Commemoration, etc., stamps presented to the Universal Postal Union, Berne, Conference of European Postal and Telecommunications Administrations, etc. ... | ...           | ...           | 189           |
|  | TOTAL         | ...           | <u>£7,469</u> |

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

|  | £           |
|--|-------------|
| Misappropriation of Savings Bank moneys (1 case) ...                     | 5           |
| Fraudulent withdrawals from Savings Bank (4 cases) ...                   | 122         |
| Fraudulent negotiation of telegraph money orders (3 cases) ...           | 136         |
| Abstraction from postal packets (2 cases) ...                            | 38          |
| Theft, burglary and misappropriation of cash, stamps, etc. (7 cases) ... | 127         |
|  | <u>£428</u> |

#### LOSSES OF STORES

|  | £     |
|--|-------|
| Postal stores from stock during transit, etc. ...  | 11    |
| Engineering apparatus destroyed, etc., and written off (S.8/29/39) ...   | 2,050 |
| Engineering stores written off under the authority of the Secretary, Engineer-in-Chief, or Controller of Stores (58 cases) ... | 196   |
| Stores to the value of £204 were used in making good malicious damage.   |       |

Transactions during the year included 1,209,000 money orders amounting to £17,794,000; 9,056,000 postal orders amounting to £5,364,000; 2,319,000 Savings Bank deposits and withdrawals amounting to £37,028,000; Postmasters' and other remittances amounting to £107,735,000. A total of 7,454,000 parcels were dealt with and engineering stores to the value of £2,981,000 were handled. (Figures are approximate).

#### EXTRA REMUNERATION (exceeding £50)

Three thousand six hundred and sixty-eight officers received sums ranging between £51 and £423 in respect of extra attendance and other duties.

#### NOTES

1. This Account includes expenditure of approximately £6,341 in respect of staff temporarily lent, without repayment, to other Departments and Offices.

2. Two claims totalling £6 were abandoned as irrecoverable; forty-five claims totalling £1,249 and eleven claims totalling £100 in respect of damage to vehicles were abandoned on a mutual forbearance basis and on a halving basis, respectively. One case of damage to immobile departmental property resulted in a loss of £13.

In forty-four 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 £1,565. A total of £5 was recovered from the officers concerned in four cases.

3. Four claims for repayment services amounting to £31 were abandoned. Two claims were reduced to £13 under a halving agreement.

4. Fifteen amounts totalling £123 in respect of excess annual leave taken by officers who were dismissed or left the service, and of unexpired value of uniform, etc., were abandoned as irrecoverable. Balances of wages, etc., totalling £25 were withheld.

5. A consignment of radio valves was, on delivery, found to be both short in supply and below specification. Payment of £228 to the firm concerned had been arranged by means of irrevocable letter of credit and the loss could not be recovered as the firm had gone into liquidation. The amount was written off (S.41/5/61).

6. Stores value £442 were stolen from telephone kiosks (384 cases) and the cost of labour in making good damage was £74. No compensation was received and no prosecutions arose.

7. Stores value £24 and £68 surplus to the requirements of Departments of Lands (Forestry) and Transport and Power, respectively, were transferred to this Department (S.86/1/56 and S.99/19/50).

8. Uniform materials value £4,031, drawn from Department of Defence reserve stocks during the financial years 1957-58 and 1959-60, were returned to that Department (S.41/2/58).

9. Amounts totalling £230 in respect of legal costs due from telephone subscribers were abandoned.

L. Ó BROIN,  
*Accounting Officer.*

DEPARTMENT OF POSTS AND TELEGRAPHS,  
31st May, 1962.

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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.*

APPENDIX No. I  
ABSTRACT OF ENGINEERING EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 1962  
SUMMARY

| Estimated Expenditure |           |                    |   | Actual Expenditure       |           |                 |   |
|-----------------------|-----------|--------------------|---|--------------------------|-----------|-----------------|---|
| Lines and Apparatus   |           | Telephone Services |   | Electric Light and Power |           | Common Services |   |
| £                     | £         | £                  | £                                       | £                        | £         | £               | £ |
| 63,610                | 2,500,000 | 15,600             | Construction                            | 8,454                    | 2,411,700 | 19,085          |   |
| 73,390                | 337,130   | 8,220              | Renewals and Rearrangements of Plant    | 41,973                   | 275,827   | 7,769           |   |
| 70,760                | 832,010   | 41,780             | Maintenance                             | 115,793                  | 915,326   | 41,417          |   |
| 410                   | 62,290    | 200                | Repair of Stores in Post Office Factory | 828                      | 63,145    | 127             |   |
| £4,007,400            |           |                    |   | £3,901,444               |           |                 |   |

## APPENDIX No. II

## STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES FOR THE YEAR ENDED 31ST MARCH, 1962

| RECEIPTS   |  | £   | £                 | ISSUES   |  | £   | £                 |
|--|--|-----|-------------------|--|--|-----|-------------------|
| Value of Stores in hand, 1st April, 1961—  |  |     |                   | Works and Maintenance  |  | ... | 1,149,092         |
| Stock at Rate Book prices on 31st March, 1961  |  | ... | 1,134,938 (a)     | Repayment Services   |  | ... | 2,678             |
| Stores in transit on 31st March, 1961  |  | ... | 16,796            | Sales  |  | ... | 43,725            |
|  |  |     |                   | Factory, for use in Manufacture, Plant, etc.   |  |     | 48,157            |
| Engineering Materials Purchased  |  | ... | 1,286,660         | Value of Stores in transit on 31st March, 1962   |  |     | 26,417            |
| <i>Add</i>   |  |     |                   | Value of Stores in hand on 31st March, 1962  |  |     | 1,378,327 (b)     |
| Stores taken into stock in 1961-62 but not paid for on 31st March, 1962                |  | ... | 315,648           | (including Stores, £209,057, awaiting repair or condemnation; for sale, £11,286; held for storm emergency purposes, £14,257) |  |     | 1,404,744         |
| Stores paid for on 31st March, 1961, but not taken into stock until 1961-62            |  | ... | 19,373            | Stocktaking adjustment   |  | ... | 272               |
| <i>Deduct</i>  |  |     |                   |  |  |     |                   |
| Stores taken into stock prior to 1st April, 1961, but not paid for on 31st March, 1961 |  | ... | 1,621,681         |  |  |     |                   |
| Stores paid for on 31st March, 1962, but not taken into stock in 1961-62               |  | ... | 4,202             |  |  |     |                   |
|  |  |     | 182,438           |  |  |     |                   |
| Manufactured articles received from Factory at cost                                    |  | ... | 1,439,243         |  |  |     |                   |
| Profit on Rate Book prices   |  | ... | 40,545            |  |  |     |                   |
|  |  |     | 17,146            |  |  |     |                   |
|  |  |     | <u>£2,648,668</u> |  |  |     | <u>£2,648,668</u> |

(a) Includes stores valued £611,000 charged to suspense head of the Telephone Capital Account.

(b) Includes stores valued £683,000 charged to suspense head of the Telephone Capital Account.

## APPENDIX No. III

J.—STATEMENT OF SUPERANNUATION AND OTHER NON-EFFECTIVE  
PAYMENTS FOR THE YEAR 1961-62.

|   | £      | £               |
|---|--------|-----------------|
| 1. Annual allowances and pensions (Superannuation Acts, 1834 to 1960) and certain children's allowances ... ..  |        | 330,851         |
| 2. (a) Gratuities to officers retiring with less than 10 years' service (Section 6, Superannuation Act, 1859) ...   | 563    |                 |
| (b) Additional allowances (lump sums) (Sections 1, 3 and 6, Superannuation Act, 1909, and Section 2, Superannuation Act, 1954) ... ..   | 82,422 |                 |
| (c) Death gratuities (Section 2, Superannuation Act, 1909; Section 2, Superannuation Act, 1914; and Section 2, Superannuation Act, 1954) ... ..   | 22,706 |                 |
| (d) Marriage gratuities ... ..  | 26,278 | 131,969         |
| 3. (a) Gratuities to or in respect of unestablished officers (Section 4, Superannuation Act, 1887, and Section 3, Superannuation Act, 1914, etc.) ... ..  | 7,103  |                 |
| (b) Gratuities granted by the Minister for Posts and Telegraphs to unestablished officers not qualified for grants under the Superannuation Acts ... ..   | 23,728 | 30,831          |
| 4. Workmen's Compensation, etc. (Section 1, Superannuation Act, 1887; Workmen's Compensation Act, 1906; Workmen's Compensation Acts, 1934 to 1955) ... ..   |        | 20,600          |
| 5. Compensation allowances under Article 10 of the Treaty of 6th December, 1921 ... ..  |        | 15,777          |
| 6. Agency Payments—<br>Payments on behalf of the British Government towards compensation allowances (Civil Service (Transferred Officers) Compensation Act, 1929) and in respect of certain <i>ex-gratia</i> supplements ... .. |        | 9,010           |
| TOTAL   |        | <u>£549,038</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<br>the year<br>ended<br>31st March,<br>1962 | Total<br>for the<br>previously<br>expired<br>period | Total to<br>31st March,<br>1962 |  | Payments<br>in the year<br>ended<br>31st March,<br>1962 | Total<br>for the<br>previously<br>expired<br>period | Total to<br>31st March,<br>1962 |
|--|---|---|---------------------------------|--|---|---|---------------------------------|
|  | £   | £   | £                               |  | £   | £   | £                               |
| To Balance on 31st March,<br>1961 ... ..               | —   | 79,823  | —                               | By Balance on 31st March,<br>1961 ... ..                               | 79,823  | —   | —                               |
| „ Advances from the Ex-<br>chequer ... ..              | 2,400,000   | 24,801,858  | 27,201,858                      | „ Expenditure on works ...   | 2,339,700   | 24,270,681  | 26,610,381                      |
| „ Stores held under suspense<br>head now allocated ... | —   | —   | —                               | „ Expenditure on stores not<br>yet allocated (suspense<br>head) ... .. | 72,000  | 611,000   | 683,000                         |
| „ Balance on 31st March,<br>1962 ... ..                | 91,523  | —   | 91,523                          |  |   |   |                                 |
| TOTAL ... £  | 2,491,523   | 24,881,681  | 27,293,381                      | TOTAL ... £  | 2,491,523   | 24,881,681  | 27,293,381                      |

DEPARTMENT OF POSTS AND TELEGRAPHS,  
31st May, 1962.

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.*

## DEFENCE

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1962, compared with the sum granted, for the Defence Forces (including certain Grants-in-Aid) under the Defence Acts, 1954 and 1960 (No. 18 of 1954 and No. 44 of 1960), and for certain administrative Expenses in connection therewith ; for certain Expenses under the Offences against the State Acts, 1939 and 1940 (No. 13 of 1939 and No. 2 of 1940) and the Air-raid Precautions Acts, 1939 and 1946 (No. 21 of 1939 and No. 28 of 1946) ; for Expenses in connection with the issue of Medals, etc. ; and for a Grant-in-Aid of the Irish Red Cross Society (No. 32 of 1938).

| Service  | Grant     | Expenditure | Expenditure compared with Grant |                   |
|--|-----------|-------------|---------------------------------|-------------------|
|  |           |             | Less than Granted               | More than Granted |
|  | £         | £           | £                               | £                 |
| A.—Pay of Officers, Cadets, N.C.O's and Privates     |           |             |                                 |                   |
| <i>Original</i> £2,972,180                           |           |             |                                 |                   |
| <i>Supplementary</i> 100,000                         |           |             |                                 |                   |
|  | 3,072,180 | 3,036,122   | 36,058                          | —                 |
| A.1.—Military Educational Courses abroad ... ..      | 3,986     | 2,679       | 1,307                           | —                 |
| A.2.—Expenses of Equitation Teams at Horse Shows ... | 12,000    | 8,472       | 3,528                           | —                 |
| A.3.—Bounties, Rewards and Gratuities ... ..         | 8,360     | 14,208      | —                               | 5,848             |
| B.—Marriage Allowance                                |           |             |                                 |                   |
| <i>Original</i> ... £522,300                         |           |             |                                 |                   |
| <i>Supplementary</i> 22,400                          |           |             |                                 |                   |
|  | 544,700   | 543,123     | 1,577                           | —                 |
| C.—Pay of Civilians attached to Units ... ..         | 753,570   | 758,196     | —                               | 4,626             |
| D.—Pay of Chaplains and Officiating Clergymen ... .. | 12,528    | 12,431      | 97                              | —                 |
| E.—Pay of Officers of Medical Corps, etc. ... ..     | 114,368   | 114,691     | —                               | 323               |
| F.—Medicines and Instruments                         |           |             |                                 |                   |
| <i>Original</i> ... £12,926                          |           |             |                                 |                   |
| <i>Supplementary</i> 2,500                           |           |             |                                 |                   |
|  | 15,426    | 15,424      | 2                               | —                 |
| G.—Subsistence and other Allowances                  |           |             |                                 |                   |
| <i>Original</i> ... £93,822                          |           |             |                                 |                   |
| <i>Supplementary</i> 4,000                           |           |             |                                 |                   |
|  | 97,822    | 97,674      | 148                             | —                 |
| H.—Transport of Troops ...                           | 77,858    | 76,855      | 1,003                           | —                 |

| Service   | Grant    | Expenditure | Expenditure compared with Grant |                   |
|---|----------|-------------|---------------------------------|-------------------|
|   |          |             | Less than Granted               | More than Granted |
| I.—Conveyance of Stores, etc. ...                                     | £ 4,605  | £ 2,158     | £ 2,447                         | —                 |
| J.—Mechanical Transport ...   | 138,580  | 134,016     | 4,564                           | —                 |
| K.—Provisions and Allowances in lieu ...                              | 590,190  | 523,908     | 66,282                          | —                 |
| L.—Petrol and Oils ...  | 94,724   | 84,123      | 10,601                          | —                 |
| M.—Clothing and Equipment ...   | 213,422  | 194,942     | 18,480                          | —                 |
| N.—Animals, Forage, etc. ...  | 13,986   | 11,919      | 2,067                           | —                 |
| O.—General Stores ...   | 154,130  | 112,213     | 41,917                          | —                 |
| O.1.—Assistance to Civil Aviation                                     | 5        | —           | 5                               | —                 |
| P.—Defensive Equipment  |          |             |                                 |                   |
| <i>Original</i> ...   | £149,051 |             |                                 |                   |
| <i>Supplementary</i> ...  | 131,000  |             |                                 |                   |
|   | 280,051  | 275,534     | 4,517                           | —                 |
| P.1.—Civil Defence ...  | 163,275  | 128,838     | 34,437                          | —                 |
| P.2.—Naval Service  |          |             |                                 |                   |
| <i>Original</i> ...   | £218,456 |             |                                 |                   |
| <i>Supplementary</i> ...  | 6,040    |             |                                 |                   |
|   | 224,496  | 207,817     | 16,679                          | —                 |
| Q.—Engineer Stores ...  | 15,236   | 13,213      | 2,023                           | —                 |
| R.—Fuel, Light and Water in kind and Fuel Oils ...                    | 180,115  | 191,545     | —                               | 11,430            |
| S.—Barrack Maintenance and New Works ...                              | 161,046  | 127,925     | 33,121                          | —                 |
| S.1.—Marine Transport Service (Vessels) ...                           | 21,249   | 21,049      | 200                             | —                 |
| T.—Military Lands ...   | 7,650    | 5,790       | 1,860                           | —                 |
| U.—Compensation ...   | 19,650   | 12,267      | 7,383                           | —                 |
| V.—Barrack Services ...   | 84,520   | 76,087      | 8,433                           | —                 |
| W.—Insurance ...  | 109,860  | 101,826     | 8,034                           | —                 |
| X.—Travelling and Incidental Expenses ...                             | 81,393   | 74,666      | 6,727                           | —                 |
| X.1.—Hospital Treatment of Soldiers' Dependants ...                   | 1,250    | 1,555       | —                               | 305               |
| X.2.—Irish Red Cross Society (Grant-in-Aid) ...                       | 20,450   | 20,387      | 63                              | —                 |
| Y.—Office of the Minister for Defence: Salaries, Wages and Allowances |          |             |                                 |                   |
| <i>Original</i> ...   | £337,420 |             |                                 |                   |
| <i>Supplementary</i> ...  | 12,000   |             |                                 |                   |
|   | 349,420  | 350,947     | —                               | 1,527             |

| Service   | Grant     | Expenditure | Expenditure compared with Grant                                  |                   |
|---|-----------|-------------|--|-------------------|
|   |           |             | Less than Granted  | More than Granted |
|   | £         | £           | £  | £                 |
| Y.1.—The Reserve Defence Force  | 508,584   | 497,963     | 10,621   | —                 |
| Y.2.—The Reserve Defence Force—<br>An Fórsa Cosanta Áitiúil<br>and An Slua Muiri (Grants-<br>in-Aid) ... ..   | 23,000    | 20,808      | 2,192  | —                 |
| A.A.—Expenses in connection with<br>the Offences against the<br>State Acts, 1939 and 1940<br><i>Original</i> ... £1,551<br><i>Supplementary</i> ... 887 | 2,438     | 3,364       | —  | 926               |
| B.B.—Medals, etc. ... ..  | 100       | 100         | —  | —                 |
| Balances Irrecoverable ... ..   | —         | 101         | —  | 101               |
|   | 8,176,223 | 7,874,936   | 326,373  | 25,086            |
| <i>Deduct—</i><br>Anticipated Savings on various<br>Subheads (See Supplement-<br>ary Estimate) ... ..   | 121,062   | —           | 121,062  | —                 |
| GROSS TOTAL<br><i>Original</i> £7,897,396<br><i>Supplementary</i> 157,765   | 8,055,161 | 7,874,936   | 205,311  | 25,086            |
| <i>Deduct—</i><br>Z.—Appropriations in Aid  | Estimated | Realised    | Surplus of Gross Estimate<br>over Expenditure<br>£180,225        |                   |
| <i>Original</i> ... £207,356<br><i>Supplementary</i> 157,755  | 365,111   | 347,699     | Deficiency of Appropri-<br>ations in Aid realised<br><br>£17,412 |                   |
| NET TOTAL<br><i>Original</i> £7,690,040<br><i>Supplementary</i> 10  | 7,690,050 | 7,527,237   | Net Surplus to be<br>surrendered<br><u>£162,813</u>              |                   |

## 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.

A.1.—Vacancies on some of the courses, for which provision was made, were not obtained.

A.2.—The cost of attendance at shows was less than expected.

A.3.—The amount of gratuity payable for extension of service was increased from £10 to £25 with effect from 1st November, 1961.

I.—The saving is due mainly to the number of transfers of personnel and consequent removal of furniture being less than anticipated.

- J.—A saving of £7,005 due mainly to non-delivery of capital items was partly offset by an excess of £2,670 on maintenance. Expenditure includes the sum of £6 paid to a contractor in respect of a clerical error made when tendering (S.9/13/39).
- K.—A saving of £116,071 on the purchase of rations due to the average strength having been below that for which provision was made and to the absence of personnel on duty in the Congo was partly offset by an excess of £49,789 due to an increase in the daily rate of ration allowance with effect from the 1st July, 1961.
- L.—The saving is due to consumption of petrol and aviation spirit being lower than expected.
- M.—The saving is due to non-delivery of uniforms, etc., within the year and also to the expenditure on officers' uniform allowances having been less than provided for.
- N.—The saving is due to the number of horses purchased having been less than anticipated.
- O.—The saving is due to deliveries of stores having been less than expected. Expenditure includes the sum of £10 paid to contractors in respect of clerical errors made when tendering (S.9/13/39 and S.9/4/52).
- P.—Expenditure includes the sum of £22 paid to a contractor in respect of a clerical error made when tendering (S.9/7/53).
- P.1.—Grants to local authorities were less than expected and some of the equipment and stores ordered were not delivered within the year. In addition, the erection of a training set was deferred and progress towards the establishment of regional headquarters was slower than anticipated.
- P.2.—A saving of £11,290 on pay of N.C.O's and seamen due to the average strength having been below that for which provision was made, and a saving of £11,445 due to non-delivery of stores were partly offset by an excess of £6,056 on pay of officers due to pay increases.
- Q.—Stores ordered were not delivered within the year.
- R.—The excess is due to increases in fuel prices and to higher consumption of fuels because of the undue severity of the weather.
- S.—The saving is due to new works not having been proceeded with to the extent anticipated and materials ordered not having been delivered within the year. Expenditure includes the sum of £142 paid to contractors in respect of clerical errors made when tendering (S.9/13/39, S.4/45/42 and S.9/4/52).
- T.—The saving is due mainly to expenditure on the maintenance of lands having been less than estimated.
- U.—It is not possible to forecast accurately the expenditure under this heading.
- V.—The saving is due to slow delivery of stores (£5,082) and to public laundry charges being less than anticipated (£3,351).
- W.—The average strength was below that for which provision was made.
- X.—The saving is due mainly to the publicity arranged in connection with recruiting not having been as extensive as anticipated.
- X.1.—Accurate estimation of expenditure under this heading is not possible.
- Y.2.—There was a saving on the provision for An Cór Breathnadóiri which is still in process of formation.
- A.A.—The excess is due to the payment of a gratuity of £450 to the representatives of each of two deceased officers who had served as members of the Special Criminal Court (S.4/63/39).

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  |                      |     |         |     |           |          |
|   | <i>Original</i>      | ... | £18,800 |     |           |          |
|   | <i>Supplementary</i> | ... | 3,000   |     |           |          |
|   |                      |     |         |     | 21,800    | 20,212   |
| 2. Sale of surplus land   |                      |     |         |     |           |          |
|   | <i>Original</i>      | ... | £2,000  |     |           |          |
|   | <i>Supplementary</i> | ... | 2,300   |     |           |          |
|   |                      |     |         |     | 4,300     | 4,435    |
| 3. Deductions from officers' pay in respect of occupation of official quarters        | ...                  | ... | ...     | ... | 22,000    | 22,224   |
| 4. Sale of surplus stores and unserviceable clothing                                  |                      |     |         |     |           |          |
|   | <i>Original</i>      | ... | £8,000  |     |           |          |
|   | <i>Supplementary</i> | ... | 140,000 |     |           |          |
|   |                      |     |         |     | 148,000   | 148,207  |
| 5. Receipts from dental workshops   | ...                  | ... | ...     | ... | 350       | 398      |
| 6. Receipts from clothing issued on repayment   |                      |     |         |     |           |          |
|   | <i>Original</i>      | ... | £5,000  |     |           |          |
|   | <i>Supplementary</i> | ... | 4,000   |     |           |          |
|   |                      |     |         |     | 9,000     | 9,420    |
| 7. Sale of manure, etc.   | ...                  | ... | ...     | ... | 300       | 176      |
| 8. Sale of cast horses  | ...                  | ... | ...     | ... | 1,000     | 505      |
| 9. Sale of hides and offals   | ...                  | ... | ...     | ... | 4,000     | 2,534    |
| 10. Sale of supplies on repayment   | ...                  | ... | ...     | ... | 63,000    | 55,185   |
| 11. Revenue from bands  | ...                  | ... | ...     | ... | 1,000     | 848      |
| 12. Receipts on discharge by purchase   |                      |     |         |     |           |          |
|   | <i>Original</i>      | ... | £600    |     |           |          |
|   | <i>Supplementary</i> | ... | 3,400   |     |           |          |
|   |                      |     |         |     | 4,000     | 3,780    |
| 13. Refunds in respect of treatment and maintenance of patients in military hospitals | ...                  | ... | ...     | ... | 29,000    | 19,029   |
| 14. Receipts in respect of barrack damages  | ...                  | ... | ...     | ... | 750       | 1,386    |
| 15. Receipts for fuel, light and water and barrack services                           | ...                  | ... | ...     | ... | 9,000     | 7,408    |
| 16. Transport on repayment and refunds in respect of damaged vehicles                 | ...                  | ... | ...     | ... | 2,100     | 3,141    |
| 17. Refunds for warrants issued on repayment  | ...                  | ... | ...     | ... | 6,400     | 5,302    |
| 18. Receipts from stores issued on repayment  | ...                  | ... | ...     | ... | 2,500     | 2,791    |
| 19. Engineer services rendered on repayment   | ...                  | ... | ...     | ... | 500       | 993      |
| 20. Show prizes   | ...                  | ... | ...     | ... | 1,000     | 1,458    |
| 21. Refunds in respect of services of seconded officers                               | ...                  | ... | ...     | ... | 2,900     | 3,336    |
| 22. Receipts for X-ray and aerial photographs   | ...                  | ... | ...     | ... | 850       | 1,195    |
| 23. Receipts for use of power for private wireless sets                               | ...                  | ... | ...     | ... | 66        | 297      |
| 24. Refunds in respect of telephones  | ...                  | ... | ...     | ... | 2,000     | 1,755    |

|  | Estimated | Realised |
|--|-----------|----------|
|  | £         | £        |
| 25. Receipts from civil defence equipment sold to local authorities ... .. | 100       | 347      |
| 26. Refunds for civil defence uniforms issued to local authorities ... ..  | 4,140     | 1,376    |
| 27. Miscellaneous  |           |          |
| <i>Original</i> ... ..   | £20,000   |          |
| <i>Supplementary</i> ... ..  | 5,055     |          |
|  | 25,055    | 29,961   |
| TOTAL  |           |          |
| <i>Original</i> ... ..   | £207,356  |          |
| <i>Supplementary</i> ... ..  | 157,755   |          |
|  | £365,111  | £347,699 |

1—9, 11, 12, and 14—26. It was not possible to forecast with a greater degree of accuracy the receipts under these headings.

10. Supplies were not purchased to the extent anticipated.

13. Some local authorities did not meet their full liabilities under Section 25 of the Health Act, 1953, in respect of hospital maintenance of soldiers, within the year.

27. Accurate estimation under this heading is not possible. Receipts include:—

|   | £      |
|---|--------|
| (a) Purchase of officers' cars—repayment of advances ... ..   | 15,798 |
| (b) Recoveries in respect of payments charged in prior years ... ..   | 2,426  |
| (c) Refund by the United Nations of £7,856 in respect of the under-mentioned expenses incurred in connection with the despatch of troops to the Congo:— |        |
| Extra food issued prior to departure ... ..   | 490    |
| Extra fuel issued for airlift ... ..  | 78     |
| Clothing, equipment, etc., issued from stores ... ..  | 875    |
| Medical supplies issued from stores ... ..  | 1,830  |
| Transport of troops and stores prior to departure ... ..  | 4,492  |
| Payments (including overtime) to civilian staff ... ..  | 91     |

#### LOSSES STATEMENT

| Particulars of cases with reference to Department of Finance authorities  | Deficiencies of Stores and other Losses not affecting the 1961-62 Vote | Cash Losses charged to Balances Irrecoverable, 1961-62 |
|---|--|--|
|   | £  | £  |
| I.—LOSSES CONSEQUENT ON THEFT, FRAUD OR NEGLIGENCE, PROVED OR SUSPECTED   |  |  |
| 1. Threecasesof theft caused a gross loss of £24. Disciplinary action was taken in one case and a sum of £8 was recovered from the pay of the N.C.O. responsible (S.8/3/40 and S.4/34/49) ... ..  | 16   | —  |
| 2. Cases of damage to Army vehicles in which negligence on the part of military personnel was suspected or proved. Disciplinary action was taken in certain cases. £172 was recovered against a gross loss of £2,039 (S.6/13/53, S.4/25/56 and S.6/1/58) ... .. | 1,867  | —  |

| Particulars of cases with reference to<br>Department of Finance authorities   | Deficiencies of<br>Stores and other<br>Losses not<br>affecting the<br>1961-62 Vote | Cash Losses<br>charged to<br>Balances<br>Irrecoverable,<br>1961-62 |
|---|--|--|
|   | £  | £  |
| 3. Two cases of damage to buildings (Government property) due to illegal entry resulted in a loss of £23 (S.4/34/49 and S.4/18/61)  | 23   | —  |
| 4. Seven cases of damage to buildings (Government property) arising out of accidents involving Army vehicles resulted in a net loss of £69 (S.4/25/56) ... ..   | 69   | —  |
| II.—OTHER LOSSES  |  |  |
| 5. Cases of damage to Army vehicles not due to negligence, including expenditure incurred under mutual forbearance agreements, etc. The total amount involved was £1,717 of which sums amounting to £90 were recovered (S.4/25/56 and S.6/1/58) ... ..  | 1,627  | —  |
| 6. Loss of or damage to stores for which negligence could not be attributed to any person (S.200/4/42, S.4/3/48, S.4/34/49, S.6/13/53, S.4/25/56 and S.6/1/58) ... ..   | 617  | —  |
| 7. One case of damage to aircraft in which a Court of Enquiry found that no person was responsible through negligence or want of care, resulted in a loss of £34,147 (S.8/29/39) ... ..   | 34,147   | —  |
| 8. Debit balances on non-effective soldiers' accounts (S.4/25/56) ... ..  | 99   | 59   |
| 9. Value of clothing found to be deficient on desertion of members of the Defence Forces (S.4/25/56) ... ..   | 631  | —  |
| 10. A nugatory payment of £42 was made in respect of a quantity of beef liver which was underdrawn against a contract (S.9/1/62)  | —  | 42   |
| 11. One ex-member of the Defence Forces failed to vacate married quarters within the prescribed period, and, after all available credits were appropriated, over-holding charges amounting to £5, together with a sum of £24 in respect of barrack services deficiencies, etc., were irrecoverable (S.4/25/56) ... .. | 29   | —  |
| 12. As a result of a fire in the home of an F.C.A. member, his service clothing and equipment valued at £26 was rendered un-serviceable (S.4/34/49) ... ..  | 26   | —  |
| 13. Waiver of claims—<br>Two cases of failure of civilians to pay transport costs of their conveyance to hospital by Army ambulance (S.4/95/39)   | 1  | —  |
| TOTAL ... £   | 39,152   | 101  |

## EXTRA REMUNERATION (exceeding £50)

Three Army officers received allowances of £230, £230 and £104, respectively, 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 £4,382 in respect of pay and allowances of Army officers on loan to other Departments.

This Account includes the pay of four officers on loan to the United Nations (S.4/16/58).

The Account of another Department includes the expenditure of £378 in respect of salaries of staff temporarily lent, without repayment, to this Department.

Stores surplus to Army requirements, valued at £428, were taken over by the Office of Public Works (S.4/9/61).

Stores valued at £3,587, which were surplus to the requirements of the Office of Public Works, were taken over by this Department (S.76/1/53).

Stocks to the value of £4,031 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).

Recovery was waived of the sums of £9 and £12 in respect of an overgrant of leave to two civilian employees who died (S.4/34/49).

Roadside gate pier, and fences—civilian property—damaged as a result of collisions by Army lorries were repaired by the Army at a cost of £19 (S.4/87/34).

Items of bedding were made available by this Department to the Special Employment Schemes Office during July and August, 1961, in connection with archaeological excavations carried out at Creewood, Slane, Co. Meath (S.4/77/43).

An Army truck and driver were made available to Oifig an tSoláthair in connection with urgent deliveries of stationery in May and June, 1961 (S.4/77/43).

Assistance was rendered by military personnel to An Garda Síochána in traffic control on the occasion of the Canada Cup Golf Competition held at Portmarnock in June, 1960 (S.4/77/43).

Equipment to the value of £2,050 on loan from the Department of Posts and Telegraphs was destroyed in the crash of an Army Dove Aircraft in County Clare in January, 1961 (S.8/29/39).

Expenditure amounting to £5 was incurred during the year in granting facilities to the Department of Justice (S.4/9/58).

The following losses to buildings by fire not covered by insurance were sustained :—

|  | £      |
|--|--------|
| Canteen and Men's Recreation Room, Military Barracks, Kilkenny ... | 1,300  |
| Students' Mess and Courtmartial Room, Connolly Barracks, Curragh   | 10,000 |
| Military Hut, Harepark, Curragh ... ..                             | 2      |
| Military Vegetable Store, Custume Barracks, Athlone ... ..         | 2      |
| Military Unit Office, Sarsfield Barracks, Limerick ... ..          | 2      |
| Military Billet, Collins Barracks, Cork ... ..                     | 5      |

At the Curragh Training Camp, in October, 1961, a fire originating in an electric cable, which had become defective through fair wear and tear, caused damage amounting to £21 to a pole and a quantity of cable.

A sum of £186 was paid as travelling expenses of the family of an Army officer attached to the United Nations Truce Supervision Organisation (S.4/16/58).

In two cases involving sums of £49 and £146 in respect of claims against third parties for loss of services arising from accidents to personnel, compromise payments of £21 and £107, respectively, were accepted (S.4/14/54).

*Ex-gratia* payments were sanctioned by the Minister for Finance as follows :—

- |    |   |
|----|---|
| £  |   |
| 15 | to a civilian employee of this Department in respect of additional hours worked. Subhead C (S.5/4/51).                                  |
| 1  | to a member of the staff in respect of damage to personal property. Subhead X (E.109/41/41).  |
| 58 | to a civilian in respect of expenses, and compensation arising out of a fatal accident involving an Army vehicle. Subhead U (S.6/1/58). |
| 26 | to a member of the staff in respect of performance of higher duties. Subhead Y (E.109/23/59).   |

A firm which claimed to have made a clerical error when tendering was released from its contract for the purchase of scrap materials for £130. The scrap involved, and an additional quantity of a similar type of material, were subsequently sold for £5 (S.9/12/40).

Sums of £134,800 and £206,764 were received from the United Nations in January and March, 1962, respectively, in settlement of the second and third claims for extra expenditure incurred in sending of units to the Congo. The amounts were made up as follows :—

|  | £               |
|--|-----------------|
| Allowances to officers and men ... ..  | 316,608 (a)     |
| Stores specially purchased ... ..  | 11,415 (b)      |
| Freight charges, postage, telephones, telegrams, travelling, etc.                | 5,685 (c)       |
| Items issued from stores, transport of troops and stores, over-time, etc. ... .. | 7,856 (d)       |
|  | <u>£341,564</u> |

(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, 1962.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## ARMY PENSIONS

ACCOUNT of the sum expended, in the year ended 31st March, 1962, 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, No. 15 of 1959, Nos. 2 and 39 of 1960 and No. 6 of 1961) ; 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, No. 12 of 1957 and Nos. 3 and 30 of 1960) ; Pensions, Allowances and Gratuities (No. 37 of 1936, No. 9 of 1948, No. 30 of 1950, No. 27 of 1952, No. 4 of 1953, No. 17 of 1957 and Nos. 4, 5, 6, 31 and 33 of 1960, etc.) ; Payments in respect of Compensation for Members of the Local Defence Force (No. 19 of 1946 and No. 15 of 1949) ; and for sundry Contributions and Expenses in respect thereof, etc.

| Service   | Grant    | Expenditure | Expenditure compared with Grant |                   |
|---|----------|-------------|---------------------------------|-------------------|
|   |          |             | Less than Granted               | More than Granted |
|   | £        | £           | £                               | £                 |
| ARMY PENSIONS BOARD                                       |          |             |                                 |                   |
| A.—Salaries, Wages and Allowances                         |          |             |                                 |                   |
| <i>Original</i> ...                                       | £6,726   |             |                                 |                   |
| <i>Supplementary</i> ...                                  | 540      |             |                                 |                   |
|   | 7,266    | 7,279       | —                               | 13                |
| PENSIONS, ALLOWANCES, ETC.                                |          |             |                                 |                   |
| B.—Wound and Disability Pensions and Gratuities, etc. ... | 178,000  | 177,870     | 130                             | —                 |
| C.—Allowances and Gratuities to Dependants, etc. ...      | 77,500   | 74,361      | 3,139                           | —                 |
| D.—Surgical and Medical Appliances                        |          |             |                                 |                   |
| <i>Original</i> ...                                       | £900     |             |                                 |                   |
| <i>Supplementary</i> ...                                  | 700      |             |                                 |                   |
|   | 1,600    | 1,710       | —                               | 110               |
| E.—Hospital Treatment ...                                 | 2,000    | 2,006       | —                               | 6                 |
| F.—Military Service Pensions ...                          | 598,000  | 582,689     | 15,311                          | —                 |
| G.—Defence Forces (Pensions) Schemes, 1937 to 1960        |          |             |                                 |                   |
| <i>Original</i> ...                                       | £486,200 |             |                                 |                   |
| <i>Supplementary</i> ...                                  | 26,800   |             |                                 |                   |
|   | 513,000  | 506,822     | 6,178                           | —                 |

| Service   | Grant      | Expenditure | Expenditure compared with Grant |                   |
|---|------------|-------------|---------------------------------|-------------------|
|   |            |             | Less than Granted               | More than Granted |
|   | £          | £           | £                               | £                 |
| H.—Travelling and Incidental Expenses ...   | 3,000      | 4,139       | —                               | 1,139             |
| I.—Medical Examination Expenses   | 2,000      | 1,174       | 826                             | —                 |
| J.—Connaught Rangers (Pensions) Acts, 1936 to 1960 ...  | 1,472      | 1,256       | 216                             | —                 |
| K.—Compensation for Death or Personal Injuries sustained by Members of the Local Defence Force and Medical and other Expenses in connection therewith ...             | 4,300      | 4,760       | —                               | 460               |
| L.—Special Allowances to Persons who served in Easter Week, to Persons awarded Medals and to Persons granted Pensions under the Connaught Rangers (Pensions) Acts ... | 481,000    | 467,061     | 13,939                          | —                 |
| M.—MacSwiney (Pension) Acts, 1950 to 1960 ...   | 604        | 604         | —                               | —                 |
| N.—Pensions Acts, 1952 to 1960 ...  | 1,208      | 604         | 604                             | —                 |
| O.—Special Compensation — United Nations Force in the Congo<br>Original ... £10<br>Supplementary 26,490   | 26,500     | 27,500      | —                               | 1,000             |
|   | 1,897,450  | 1,859,835   | 40,343                          | 2,728             |
| Deduct—<br>Anticipated Savings on various Subheads (See Supplementary Estimate) ...   | 24,530     | —           | 24,530                          | —                 |
| TOTAL<br>Original £1,842,920<br>Supplementary 30,000  | £1,872,920 | 1,859,835   | 15,813                          | 2,728             |

Surplus to be surrendered... £13,085

Extra Receipts payable to Exchequer

|  | £              |
|--|----------------|
| Refunds of overpayments ...  | 614            |
| Recoveries in respect of pension liability ...   | 409            |
| Recovery from the United Nations of allowances (capital value) and <i>ex-gratia</i> payments in respect of personnel who died in the Congo ... | 16,131         |
|  | <u>£17,154</u> |

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

- C.—The number of new awards which fell for payment during the year was less than anticipated.
- D.—The number of pensioners requiring the renewal or repair of appliances cannot be forecast accurately.
- F.—The saving is due mainly to pensions remaining unpaid in the absence of life certificates.
- G.—The saving is due mainly to pensions remaining unpaid as warrants were not presented.
- H.—The estimate in respect of travelling by pensioners and applicants reporting for medical examination is necessarily conjectural.
- I.—The number of applicants required to undergo medical examination, particularly those for special allowances, was less than anticipated.
- J.—The saving is due mainly to death of pensioners.
- K.—Arrears payable in respect of increased rates of compensation, operative from the 1st August, 1959, proved to be greater than anticipated.
- L.—The average rate of allowance payable was less than estimated.
- N.—The saving is due to the death of one of the two pensioners provided for.
- O.—A lump sum of £1,000 not estimated for, was paid to a disabled soldier.

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  | £     |
|----------|-------|
| B ... .. | 223   |
| F ... .. | 237   |
| G ... .. | 178   |
| K ... .. | 9     |
| L ... .. | 1,089 |

The undermentioned sums, made up of unrecovered balances of overpayments which were included in the Accounts of previous years, have been treated as irrecoverable (P. 19/312/52, P.19/130/52, P.18/1/62 and S.82/671/24)—

| Subhead  | £   |
|----------|-----|
| B ... .. | 322 |
| L ... .. | 168 |

A sum of £18 overpaid under Subhead L in the current year has been treated as irrecoverable (P.18/3/62).

AODH MAC BRÁDAIGH,  
*Oifigeach Cuntasaíochta.*

AN ROINN COSANTA,  
30 Bealtaine, 1962.

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, 1962, 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 Grants-in-Aid.

| Service   | Grant     | Expenditure | Expenditure compared with Grant                      |                   |
|---|-----------|-------------|--|-------------------|
|   |           |             | Less than Granted                                    | More than Granted |
|   | £         | £           | £  | £                 |
| <b>HEADQUARTERS</b>   |           |             |  |                   |
| A.1.—Salaries, Wages and Allowances ... ..                              | 93,700    | 92,212      | 1,488  | —                 |
| A.2.—Travelling and Incidental Expenses ... ..                          | 10,200    | 12,520      | —  | 2,320             |
| <b>REPRESENTATIVES ABROAD</b>   |           |             |  |                   |
| B.1.—Salaries, Wages and Allowances ... ..                              | 325,000   | 304,327     | 20,673   | —                 |
| B.2.—Travelling and Incidental Expenses ... ..                          | 42,900    | 48,410      | —  | 5,510             |
| B.3.—Repatriation and Maintenance of destitute Irish Persons abroad ... | 100       | 99          | 1  | —                 |
| <b>MISCELLANEOUS</b>  |           |             |  |                   |
| C.1.—Cultural Relations with other Countries (Grant-in-Aid) ...         | 12,000    | 11,898      | 102  | —                 |
| C.2.—Information Material ...   | 10,800    | 10,605      | 195  | —                 |
| C.3.—Official Entertainment ...   | 10,500    | 19,482      | —  | 8,982             |
| C.4.—Celtic Congress (Grant-in-Aid) ... ..                              | 1,500     | 836         | 664  | —                 |
| GROSS TOTAL ...£  | 506,700   | 500,389     | 23,123   | 16,812            |
|   | Estimated | Realised    | Surplus of Gross Estimate over Expenditure<br>£6,311 |                   |
| <i>Deduct—</i>  |           |             | Surplus of Appropriations in Aid realised<br>£1,654  |                   |
| D.—Appropriations in Aid ...  | 5,100     | 6,754       | Total Surplus to be surrendered<br>£7,965            |                   |
| NET TOTAL ...£  | 501,600   | 493,635     |  |                   |

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

- A.2.—Cost of travelling, telegrams, telephones, and newspapers was greater than anticipated. Accurate estimation is not possible.
- B.1.—Saving due to casual vacancies in posts abroad.
- B.2.—Excess arises mainly under headings of travelling, telegrams and telephones abroad. Accurate estimation is not possible.
- C.3.—The demands on this subhead are necessarily difficult to forecast.
- C.4.—Expenses of the Congress were not as great as anticipated.

## APPROPRIATIONS IN AID

|  | Estimated     | Realised      |
|--|---------------|---------------|
|  | £             | £             |
| 1. Sum recoverable in respect of salaries, etc., of staff seconded to Córas Tráchtála ... .. | 2,291         | 3,319         |
| 2. Miscellaneous ... ..  | 2,809         | 3,435         |
|  | <u>£5,100</u> | <u>£6,754</u> |

1. The services of three officers were made available to Córas Tráchtála for some months in connection with the preparation of industry studies in Common Market countries, for the Committee on Industrial Organisation. This gave rise to a receipt of £1,113 which had not been foreseen.
2. The amount realised included a sum of £1,200 for secretarial services recovered from An Bord Scoiláireachtaí Cómalairte.

## NOTES

The sum of £57,162 was paid to the Office of the Revenue Commissioners for fee stamps for use in connection with Consular Services (issue of passports, grant of visas, etc.) provided by this Department.

Accounts of other Departments include expenditure of £697 in respect of staff lent, without repayment, to this Department.

An *ex-gratia* payment of £3 was made to a member of the Headquarters staff in respect of damage to a suitcase whilst travelling on official business (E.109/41/41). An *ex-gratia* payment of £36 was made to a locally recruited Clerk-Stenographer abroad in respect of a period when she was on sick leave and not entitled to sick pay (E.86/2/56). An *ex-gratia* payment of £100 was made to an Executive Officer serving abroad, towards exceptionally heavy funeral expenses of a member of his family (E.86/9/61).

Claims amounting to £99 for refund of expenditure on repatriation were abandoned as irrecoverable (S.71/9/53).

The Account includes a sum of £1,139 spent on the purchase of gifts presented officially to foreign dignitaries (S.71/2/57 and S.100/3/57).

A sum of £5,000 was received from Vote 56.

C. C. CREMIN,  
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,  
27th June, 1962.

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, 1962, compared with the sum granted, for contributions to the Council of Europe, the Organisation for European Economic Co-Operation, the United Nations and Intergovernmental Legal Bodies ; and for other expenses in connection therewith.

| Service  | Grant  | Expenditure | Expenditure compared with Grant |                   |
|--|--------|-------------|---------------------------------|-------------------|
|  |        |             | Less than Granted               | More than Granted |
|  | £      | £           | £                               | £                 |
| COUNCIL OF EUROPE  |        |             |                                 |                   |
| A.1.—Contribution towards the Expenses of the Council                  | 11,850 | 11,874      | —                               | 24                |
| A.2.—Travelling and Incidental Expenses ... ..                         | 4,700  | 4,777       | —                               | 77                |
| ORGANISATION FOR EUROPEAN ECONOMIC CO-OPERATION                        |        |             |                                 |                   |
| B.1.—Contribution towards the Expenses of the Organisation             | 13,000 | 2,421       | 10,579                          | —                 |
| B.2.—Travelling and Incidental Expenses ... ..                         | 3,100  | 2,209       | 891                             | —                 |
| UNITED NATIONS   |        |             |                                 |                   |
| C.1.—Contribution to the United Nations ... ..                         | 10     | —           | 10                              | —                 |
| C.2.—Travelling and Incidental Expenses ... ..                         | 12,200 | 11,563      | 637                             | —                 |
| C.3.—Contribution to the United Nations Children's Fund ...            | 2,500  | 2,500       | —                               | —                 |
| C.4.—Contribution towards Technical Assistance Programme               | 5,000  | 5,000       | —                               | —                 |
| C.5.—Contribution towards the United Nations Emergency Force ... ..    | 10     | —           | 10                              | —                 |
| C.6.—Contribution to the United Nations Refugee Fund ...               | 1,660  | 1,660       | —                               | —                 |
| C.7.—Contribution to the United Nations Relief and Works Agency ... .. | 5,000  | 5,000       | —                               | —                 |
| C.8.—Contribution to the United Nations Special Fund ...               | 8,950  | 8,895       | 55                              | —                 |
| C.9.—Organisation des Nations Unies au Congo ... ..                    | 10     | 11,353      | —                               | 11,343            |

| Service   | Grant     | Expenditure | Expenditure compared with Grant                    |                   |
|---|-----------|-------------|--|-------------------|
|   |           |             | Less than Granted                                  | More than Granted |
| INTERGOVERNMENTAL LEGAL BODIES                        | £         | £           | £  | £                 |
| D.1.—Subscriptions to Inter-governmental Legal Bodies | 600       | 652         | —  | 52                |
| D.2.—Travelling and Incidental Expenses ... ..        | 10        | —           | 10   | —                 |
| GROSS TOTAL ...£                                      | 68,600    | 67,904      | 12,192   | 11,496            |
|   |           |             | Surplus of Gross Estimate over Expenditure<br>£696 |                   |
|   | Estimated | Realised    | Surplus of Appropriations in Aid realised          |                   |
| E.—Appropriations in Aid ...                          | 350       | 981         | £631   |                   |
| NET TOTAL ...£  | 68,250    | 66,923      | Total Surplus to be surrendered<br>£1,327          |                   |

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

- B.1.—Contribution to the Organisation was payable only in respect of the period 1st July, 1961, to 30th September, 1961, when it was reconstituted as the Organisation for Economic Co-operation and Development.
- B.2.—Travelling and incidental expenses in connection with the Organisation were not as great as anticipated.
- C.2.—Expenses on travel and entertainment falling under this subhead were less than anticipated.
- C.9.—A token provision was made because at the time of estimation it was not known how large Ireland's contribution would be.
- D.1.—The budget of the Hague Conference on Private International Law had not been prepared at the time of estimation.

## APPROPRIATIONS IN AID

|   | Estimated | Realised |
|---|-----------|----------|
|   | £         | £        |
| Recovery of expenditure on European Productivity Agency projects ... .. | 350       | 981      |

The major part of the amount realised was in respect of projects which had been undertaken prior to 1961-62, but the cost of which was recovered only in that year.

C. C. CREMIN,  
*Accounting Officer.*

DEPARTMENT OF EXTERNAL AFFAIRS,  
27th June, 1962.

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, 1962, 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 ... ..                 | 1,252,000 | 1,259,299   | —   | 7,299             |
| B.—Travelling and Incidental Expenses ... ..             | 129,800   | 111,365     | 18,435  | —                 |
| C.—Insured Persons' Medical Certificates ... ..          | 163,060   | 162,997     | 63  | —                 |
| D.—Subscription, etc., to International Organisation ... | 470       | 292         | 178   | —                 |
| E.—Commission of Inquiry on Workmen's Compensation       | 650       | 160         | 490   | —                 |
| G.—Losses ... ..   | —         | 26          | —   | 26                |
| GROSS TOTAL ...£   | 1,545,980 | 1,534,139   | 19,166  | 7,325             |
|  |           |             | Surplus of Gross Estimate over Expenditure<br>£11,841 |                   |
|  | Estimated | Realised    | Deficiency of Appropriations in Aid realised          |                   |
| Deduct—  |           |             |   |                   |
| F.—Appropriations in Aid ...                             | 1,051,080 | 1,041,596   | £9,484  |                   |
| NET TOTAL ...£   | 494,900   | 492,543     | Net Surplus to be surrendered<br>£2,357               |                   |

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

- A.—The excess was due to increases in remuneration offset, in part, by savings arising from the non-filling or delayed filling of vacancies. A sum of £6,000 was received from the Vote for Civil Service Remuneration (No. 56).
- B.—Saving mainly due to expenditure on postal expenses being lower than anticipated.
- D.—Travelling and subsistence expenses were less than expected.
- E.—There were fewer meetings of the Commission than anticipated.
- G.—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).

## APPROPRIATIONS IN AID

|  | Estimated         | Realised          |
|--|-------------------|-------------------|
|  | £                 | £                 |
| 1. Receipt from the Social Insurance Fund in pursuance of Section 40 (2) of the Social Welfare Act, 1952 ...                     | 1,049,350         | 1,039,001         |
| 2. Repayment in respect of agency services performed on behalf of the British Ministry of Pensions and National Insurance ... .. | 570               | 578               |
| 3. Miscellaneous ... ..  | 1,160             | 2,017             |
|  | <u>£1,051,080</u> | <u>£1,041,596</u> |

1. The deficiency in the amount received from the Social Insurance Fund arose mainly from the saving on Subhead B.

3. The surplus receipts arose from refund of salaries of two officers seconded to staff associations.

## EXTRA REMUNERATION (exceeding £50)

A Principal and an Assistant Principal received, respectively, gratuities of £205 and £145 for the performance of higher duties.

Twenty-nine Clerical Officers received sums varying from £51 to £189 in respect of overtime.

Nine officers of various grades received sums ranging from £65 to £120 for service in the Army Reserve.

## NOTES

This Account includes expenditure of £465 in respect of remuneration of staff temporarily lent, without repayment, to other Departments.

In addition to the expenditure shown under Subhead E, an amount of £2,126 is included under Subhead A in respect of salaries of the staff of the Commission of Inquiry on Workmen's Compensation. This Commission, which was set up in 1955-56, submitted its report during the year of account. The total expenditure of the Commission was £14,003.

W. A. HONOHAN,  
*Accounting Officer.*

AN ROINN LEASA SHÓISIALAIGH,  
31 Bealtaine, 1962.

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, 1962, compared with the sum granted, for payments to the Social Insurance Fund (No. 14 of 1950 and No. 11 of 1952).

| Service   | Grant     | Expenditure | Expenditure compared with Grant |                   |
|---|-----------|-------------|---------------------------------|-------------------|
|   |           |             | Less than Granted               | More than Granted |
|   | £         | £           | £                               | £                 |
| A.—Payment to the Social Insurance Fund under Section 39 (9) of the Social Welfare Act, 1952 ... .. | 6,321,000 | 6,310,000   | 11,000                          | —                 |
| B.—Investment Return ...  | 37,000    | 38,412      | —                               | 1,412             |
| TOTAL ... ..  | 6,358,000 | 6,348,412   | 11,000                          | 1,412             |

Surplus to be surrendered ... £9,588

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

A.—Payments out of this subhead 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.

B.—Estimated as closely as practicable.

W. A. HONOHAN,  
*Accounting Officer.*

AN ROINN LEASA SHÓISIALAIGH,  
31 Bealtaine, 1962.

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, 1962, 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   |           |             |                                 |                   |
| <i>Original</i> £9,000,000  |           |             |                                 |                   |
| <i>Supplementary</i> 140,000  |           |             |                                 |                   |
|   | 9,140,000 | 9,053,728   | 86,272                          | —                 |
| B.—Children's Allowances ...  | 7,109,000 | 7,093,975   | 15,025                          | —                 |
| C.—Unemployment Assistance ...  | 1,110,000 | 1,093,441   | 16,559                          | —                 |
| D.—Widows' and Orphans' Non-contributory Pensions                                 |           |             |                                 |                   |
| <i>Original</i> £1,748,000  |           |             |                                 |                   |
| <i>Supplementary</i> 95,000   |           |             |                                 |                   |
|   | 1,843,000 | 1,812,307   | 30,693                          | —                 |
| E.—Grants under the Education (Provision of Meals) Acts, 1914 to 1930, as amended | 80,000    | 75,871      | 4,129                           | —                 |
| F.—Grants under the School Meals (Gaeltacht) Acts, 1930 and 1933 ...              | 10,000    | 8,292       | 1,708                           | —                 |
| G.—Welfare of the Blind   |           |             |                                 |                   |
| <i>Original</i> ... £19,000   |           |             |                                 |                   |
| <i>Supplementary</i> 500  |           |             |                                 |                   |
|   | 19,500    | 19,475      | 25                              | —                 |
| H.—Grants towards the Supply of Fuel for Necessitous Families ...                 | 147,000   | 121,666     | 25,334                          | —                 |
| I.—Grants towards the Supply of Footwear for Necessitous Children ...             | 37,500    | 24,102      | 13,398                          | —                 |
| K.—Assistance paid in Error and Irrecoverable ...                                 | —         | 146         | —                               | 146               |
| L.—Extra-Statutory Grants ...   | —         | 2,565       | —                               | 2,565             |

| Service                  | Grant     | Expenditure | Expenditure compared with Grant                     |                   |
|--------------------------|-----------|-------------|---|-------------------|
|                          |           |             | Less than Granted                                   | More than Granted |
|                          | £         | £           | £   | £                 |
| GROSS TOTAL              |           |             |   |                   |
| Original ... £19,260,500 |           |             |   |                   |
| Supplementary 235,500    |           |             |   |                   |
| £19,496,000              |           | 19,305,568  | 193,143   | 2,711             |
|                          |           |             | Surplus of Gross Estimate over Expenditure £190,432 |                   |
| Deduct—                  |           |             |   |                   |
| J.—Appropriations in Aid | Estimated | Realised    | Surplus of Appropriations in Aid realised           |                   |
| Original ... £334,500    |           |             |   |                   |
| Supplementary 100,500    |           |             |   |                   |
| 435,000                  |           | 452,463     | £17,463   |                   |
| NET TOTAL                |           |             | Total Surplus to be surrendered                     |                   |
| Original £18,926,000     |           |             |   |                   |
| Supplementary 135,000    |           |             |   |                   |
| £19,061,000              |           | 18,853,105  | £207,895  |                   |

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

A, B and D.—Estimated as closely as practicable.

C.—The numbers of recipients of unemployment assistance were appreciably 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, 1961.

E and F.—Expenditure by certain local authorities was less than anticipated.

H.—The saving arose mainly from a reduction in the number of old age pensioners participating in the scheme.

I.—Recoupable expenditure by local authorities was lower than estimated.

K.—Unrecovered balances of social assistance overpayments hitherto held in suspense and now treated as irrecoverable (F.46/3/54).

L.—Grants made on grounds of equity in cases of old age pensions and children's allowances 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 ... | 313,000   | 315,452  |
| 2. Recoveries under Section 9 (2) of the Old Age Pensions Act, 1908, etc. ...  | 11,800    | 21,352   |
| 3. Recoveries of children's allowances overpaid ...  | 100       | 186      |

|   |     |     |          | Estimated | Realised |
|---|-----|-----|----------|-----------|----------|
|   |     |     |          | £         | £        |
| 4. Recoveries of unemployment assistance overpaid                                     | ... |     |          | 400       | 690      |
| 5. Recoveries of widows' and orphans' non-contributory pensions overpaid              | ... | ... | ...      | 590       | 1,535    |
| 6. Repayments from the Social Insurance Fund of interim payments of social assistance |     |     |          |           |          |
| <i>Original</i>   | ... |     | £8,600   |           |          |
| <i>Supplementary</i>  | ... |     | 100,500  |           |          |
|   |     |     |          | 109,100   | 109,512  |
| 7. Miscellaneous  | ... | ... | ...      | 10        | 3,736    |
|   |     |     |          |           |          |
| TOTAL   |     |     |          |           |          |
| <i>Original</i>   | ... |     | £334,500 |           |          |
| <i>Supplementary</i>  | ... |     | 100,500  |           |          |
|   |     |     |          | £435,000  | £452,463 |

1. Estimated as closely as practicable.

2, 3, 4 and 5. Receipts under these heads vary considerably and cannot be accurately forecast.

7. Surplus receipts arose from refunds by certain local authorities of over-advances of grants under the fuel and footwear schemes.

#### 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                               | 2,558 |
| Children's Allowances                          | 374   |
| Unemployment Assistance                        | 705   |
| Widows' and Orphans' Non-contributory Pensions | 440   |

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 (F.46/3/54)—

|  | £     |
|--|-------|
| Old Age Pensions                               | 2,341 |
| Children's Allowances                          | 249   |
| Unemployment Assistance                        | 2     |
| Widows' and Orphans' Non-contributory Pensions | 14    |

W. A. HONOHAN,  
*Accounting Officer.*

AN ROINN LEASA SHÓISIALAIGH,  
31 Bealtaine, 1962.

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, 1962, 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 |
|   | £         | £           | £                               | £                 |
| <b>ADMINISTRATION, Etc.</b>   |           |             |                                 |                   |
| A.—Salaries, Wages and Allowances   |           |             |                                 |                   |
| <i>Original</i> ... £243,600  |           |             |                                 |                   |
| <i>Supplementary</i> 6,500  |           |             |                                 |                   |
|   | 250,100   | 250,039     | 61                              | —                 |
| B.—Travelling and Incidental Expenses   |           |             |                                 |                   |
| <i>Original</i> ... £10,500   |           |             |                                 |                   |
| <i>Supplementary</i> 1,000  |           |             |                                 |                   |
|   | 11,500    | 11,941      | —                               | 441               |
| C.—Superintendent and District Registrars ...   | 2,600     | 2,571       | 29                              | —                 |
| D.—Expenses in connection with International Congresses, etc.   | 10,500    | 10,357      | 143                             | —                 |
| E.—Statutory Inquiries ...  | 100       | 44          | 56                              | —                 |
| F.—Expenses in connection with Advisory and Consultative Bodies ...   | 2,650     | 2,735       | —                               | 85                |
| <b>GRANTS</b>   |           |             |                                 |                   |
| G.—Grants to Health Authorities   |           |             |                                 |                   |
| <i>Original</i> £9,030,000  |           |             |                                 |                   |
| <i>Supplementary</i> 570,000  |           |             |                                 |                   |
|   | 9,600,000 | 9,594,909   | 5,091                           | —                 |
| H.—Contributions to Local Authorities for the Improvement of County Homes and for alternative Accommodation for certain Classes hitherto maintained therein | 12,650    | 12,007      | 643                             | —                 |
| I.—Grants to Voluntary Agencies   | 12,000    | 12,843      | —                               | 843               |
| J.—Grant to An Bord Altranais ...   | 2,300     | 1,741       | 559                             | —                 |
| <b>MISCELLANEOUS</b>  |           |             |                                 |                   |
| K.—Dissemination of Information on Health and Health Services ...   | 16,500    | 7,277       | 9,223                           | —                 |

| Service   | Grant      | Expenditure | Expenditure compared with Grant                   |                   |
|---|------------|-------------|---|-------------------|
|   |            |             | Less than Granted                                 | More than Granted |
|   | £          | £           | £   | £                 |
| L.—Vaccine Lymph Supply   |            |             |   |                   |
| <i>Original</i> ... £1,500  |            |             |   |                   |
| <i>Supplementary</i> 4,400  | 5,900      | 5,998       | —   | 98                |
| M.—Technical Assistance ...   | 4,000      | —           | 4,000   | —                 |
| N.—Supplements to Pensions of certain District Medical Officers and Compensation on vacating Official Dispensary Residences ... | 11,000     | 9,174       | 1,826   | —                 |
|   | 9,941,800  | 9,921,636   | 21,631  | 1,467             |
| <i>Deduct—</i>  |            |             |   |                   |
| Anticipated Savings on various Subheads (See Supplementary Estimate) ...  | 12,800     | —           | 12,800  | —                 |
| GROSS TOTAL   |            |             |   |                   |
| <i>Original</i> £9,359,900  |            |             |   |                   |
| <i>Supplementary</i> 569,100  | £9,929,000 | 9,921,636   | 8,831   | 1,467             |
|   |            |             | Surplus of Gross Estimate over Expenditure £7,364 |                   |
| <i>Deduct—</i>  | Estimated  | Realised    | Surplus of Appropriations in Aid realised         |                   |
| O.—Appropriations in Aid  |            |             |   |                   |
| <i>Original</i> ... £336,100  |            |             |   |                   |
| <i>Supplementary</i> 4,100  | 340,200    | 340,723     | £523  |                   |
| NET TOTAL   |            |             | Total Surplus to be surrendered £7,887            |                   |
| <i>Original</i> £9,023,800  |            |             |   |                   |
| <i>Supplementary</i> 565,000  | £9,588,800 | 9,580,913   |   |                   |

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

E.—Expenditure under this subhead depends on the number and duration of inquiries held during the year and cannot be estimated accurately.

H.—Loan charges did not arise in respect of certain borrowings by local authorities, which did not take place until later in the financial year than had been anticipated.

I.—The expenditure of voluntary agencies affording institutional services was greater than anticipated, principally as a result of increases in remuneration.

J.—The estimate was based on data supplied by An Bord Altranais.

K.—In calculating the amount of the Supplementary Grant which it was necessary to seek during the year, account was taken of £8,800 of the saving on this subhead, arising mainly out of the decision not to proceed with the publication and distribution of a booklet on the Health Services.

M.—Account was taken of the saving in calculating the amount of the Supplementary Grant. It was not found possible to formulate schemes for the utilisation of the monies within the year and the provision has been repeated in the year 1962–63.

N.—Supplements and compensation did not become payable to certain District Medical Officers either because they were granted extensions of service in a temporary capacity or because they did not vacate dispensary residences within the year.

## APPROPRIATIONS IN AID

|  |                           |     |     |          |  | Estimated | Realised |
|--|---------------------------|-----|-----|----------|--|-----------|----------|
|  |                           |     |     |          |  | £         | £        |
| 1. Receipts from Local Taxation Account under Sections 5 and 6 of the Health Services (Financial Provisions) Act, 1947 |                           |     |     |          |  |           |          |
|  | <i>Original</i>           | ... | ... | £314,000 |  |           |          |
|  | <i>Supplementary</i>      | ... |     | 7,000    |  |           |          |
|  |                           |     |     |          |  | 321,000   | 321,830  |
| 2. Costs payable by local authorities in relation to inquiries   |                           |     |     |          |  | 700       | 559      |
| 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 ...                              |                           |     |     |          |  | 950       | 965      |
| 5. Recovery of salaries of officers on loan to outside bodies  |                           |     |     |          |  |           |          |
|  | <i>Original</i>           | ... | ... | £1,600   |  |           |          |
|  | <i>Supplementary</i>      | ... | ... | 1,100    |  |           |          |
|  |                           |     |     |          |  | 2,700     | 2,706    |
| 6. Recovery from health authorities of cost of vaccine lymph supply ...  |                           |     |     |          |  | 2,080     | 2,084    |
| 7. Sums repayable by health authorities under Section 60 of the Nurses Act, 1950 ...                                   |                           |     |     |          |  | 1,170     | 1,167    |
| 8. Searches and certified copies of entries of births, deaths and marriages ...  |                           |     |     |          |  | 11,300    | 11,114   |
| 9. Recoupment from American Grant Counterpart Special Account in respect of technical assistance (Subhead M)           |                           |     |     |          |  |           |          |
|  | <i>Original</i>           | ... | ... | £4,000   |  |           |          |
|  | <i>Less Supplementary</i> | ... | ... | 4,000    |  |           |          |
|  |                           |     |     |          |  | —         | —        |
| 10. Miscellaneous ...  |                           |     |     |          |  | 10        | 7        |
|  |                           |     |     |          |  |           |          |
| TOTAL  |                           |     |     |          |  |           |          |
|  | <i>Original</i>           | ... | ... | £336,100 |  |           |          |
|  | <i>Supplementary</i>      | ... | ... | 4,100    |  |           |          |
|  |                           |     |     |          |  | £340,200  | £340,723 |

## NOTES

Included in the expenditure shown under Subhead F are sums of £1,919 and £546 in respect of the expenses of the Commissions of Inquiry on Mental Handicap and the Problem of Mental Illness, respectively. The cost of secretarial assistance (included under Subhead A) amounted to £1,145 in the case of the Commission on Mental Handicap and to £542 for the Commission on the Problem of Mental Illness, bringing the total cost of the former to £3,064 and to £1,088 for the latter.

This Account includes expenditure of £113 in respect of remuneration of staff temporarily lent, without repayment, to other Departments.

P. S. Ó MUIREADHAIGH,  
*Accounting Officer.*

AN ROINN SLÁINTE,  
30 Bealtaine, 1962.

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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.*

## DUNDRUM ASYLUM

ACCOUNT of the sum expended, in the year ended 31st March, 1962, 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  |           |             |   |                   |
| <i>Original</i> ... £43,200  |           |             |   |                   |
| <i>Supplementary</i> ... 2,800   |           |             |   |                   |
|  | 46,000    | 45,667      | 333   | —                 |
| B.—Victualling Patients and Rations for Staff                            |           |             |   |                   |
| <i>Original</i> ... £7,000   |           |             |   |                   |
| <i>Supplementary</i> ... 400   |           |             |   |                   |
|  | 7,400     | 7,301       | 99  | —                 |
| C.—Uniforms, Clothing for Patients, etc. ...                             | 2,060     | 1,703       | 357   | —                 |
| D.—Travelling and Incidental Expenses                                    |           |             |   |                   |
| <i>Original</i> ... £1,420   |           |             |   |                   |
| <i>Supplementary</i> ... 1,000   |           |             |   |                   |
|  | 2,420     | 2,466       | —   | 46                |
| E.—Farm and Garden ...   | 530       | 594         | —   | 64                |
|  | 58,410    | 57,731      | 789   | 110               |
| Deduct—  |           |             |   |                   |
| Anticipated Savings on various Subheads (See Supplementary Estimate) ... | 300       | —           | 300   | —                 |
|  |           |             |   |                   |
| GROSS TOTAL  |           |             |   |                   |
| <i>Original</i> ... £54,210  |           |             |   |                   |
| <i>Supplementary</i> ... 3,900   |           |             |   |                   |
|  | £ 58,110  | 57,731      | 489   | 110               |
|  |           |             | Surplus of Gross Estimate over Expenditure £379 |                   |
|  |           |             | Deficiency of Appropriations in Aid realised    |                   |
|  |           |             | £1  |                   |
|  |           |             | Net Surplus to be surrendered                   |                   |
| F.—Appropriations in Aid   | Estimated | Realised    |   |                   |
| <i>Original</i> ... £1,610   |           |             |   |                   |
| <i>Supplementary</i> ... 700   |           |             |   |                   |
|  | 2,310     | 2,309       |   |                   |
|  |           |             |   |                   |
| NET TOTAL  |           |             |   |                   |
| <i>Original</i> ... £52,600  |           |             |   |                   |
| <i>Supplementary</i> ... 3,200   |           |             |   |                   |
|  | £ 55,800  | 55,422      | £378  |                   |

|   |     |     |     |    |
|---|-----|-----|-----|----|
| Number of patients estimated for            | ... | ... | ... | 88 |
| Daily average number of patients maintained | ... | ... | ... | 93 |

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

C.—Issue of overcoats for Male Attendants, as provided for in the estimate, did not take place. Savings of £300 on this subhead were taken into account in arriving at the Supplementary Grant which it was necessary to seek during the year.

E.—Cost of repairs to the tractor (£97) were greater than anticipated.

## APPROPRIATIONS IN AID

|  |                      |     |     | Estimated | Realised |
|--|----------------------|-----|-----|-----------|----------|
|  |                      |     |     | £         | £        |
| 1. Receipts from staff for rations   | ...                  | ... | ... | 520       | 493      |
| 2. Receipts from farm and garden (including value of produce used in the Asylum) | ...                  | ... | ... | 730       | 771      |
| 3. Receipts from leather work, rug and mat-making                                | ...                  |     |     | 235       | 212      |
| 4. Rents of official quarters  |                      |     |     |           |          |
|  | <i>Original</i>      | ... | ... | Nil       |          |
|  | <i>Supplementary</i> | ... | ... | £700      |          |
|  |                      |     |     | 700       | 619      |
| 5. Miscellaneous   | ...                  | ... | ... | 125       | 214      |
| TOTAL  |                      |     |     |           |          |
|  | <i>Original</i>      | ... | ... | £1,610    |          |
|  | <i>Supplementary</i> | ... | ... | 700       |          |
|  |                      |     |     | £2,310    | £2,309   |

W. J. COYNE,  
*Accounting Officer.*

29th May, 1962.

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 REMUNERATION

ACCOUNT of the sum expended, in the year ended 31st March, 1962, compared with the sum granted, to meet such of the charges for Increases in Remuneration of Civil Servants as have not been otherwise provided for.

| Service  | Grant   | Expenditure | Expenditure compared with Grant |                   |
|--|---------|-------------|---------------------------------|-------------------|
|  |         |             | Less than Granted               | More than Granted |
|  | £       | £           | £                               | £                 |
| Increases in Remuneration of Civil Servants ... .. | 600,000 | 540,900     | 59,100                          | —                 |
| Surplus to be surrendered ...                      |         |             | £59,100                         |                   |

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

Increases in remuneration were borne on this Vote only in so far as they could not be met out of savings available on Departmental Votes.

## NOTE

The total expenditure in 1961-62 on increases in remuneration of Civil Servants is shown on the following statement:—

| Vote No. | SERVICE                                     | Met out of savings on the Departmental Vote | Borne on this Vote | Total  |
|----------|---|---|--------------------|--------|
|          |   | £   | £                  | £      |
| 1        | President's Establishment ... ..            | 400   | —                  | 400    |
| 2        | Houses of the Oireachtas ... ..             | 3,470                                       | —                  | 3,470  |
| 3        | Department of the Taoiseach ... ..          | 550   | 700                | 1,250  |
| 4        | Central Statistics Office ... ..            | 5,340                                       | —                  | 5,340  |
| 5        | Comptroller and Auditor General ... ..      | 3,054                                       | —                  | 3,054  |
| 6        | Office of the Minister for Finance ... ..   | 6,630                                       | 2,500              | 9,130  |
| 7        | Office of the Revenue Commissioners ... ..  | 51,000                                      | 35,000             | 86,000 |
| 8        | Office of Public Works ... ..               | 23,149                                      | —                  | 23,149 |
| 9        | Public Works and Buildings ... ..           | 446   | —                  | 446    |
| 10       | Employment and Emergency Schemes ... ..     | —   | 5,000              | 5,000  |
| 11       | State Laboratory ... ..                     | 1,100                                       | —                  | 1,100  |
| 12       | Civil Service Commission ... ..             | 2,460                                       | —                  | 2,460  |
| 18       | Law Charges ... ..                          | 4,920                                       | —                  | 4,920  |
| 20       | Stationery Office ... ..                    | 4,771                                       | —                  | 4,771  |
| 21       | Valuation and Ordnance Survey ... ..        | 8,000                                       | —                  | 8,000  |
| 23       | Office of the Minister for Justice ... ..   | 3,200                                       | 3,200              | 6,400  |
| 24       | Garda Síochána ... ..                       | 642   | —                  | 642    |
| 25       | Prisons ... ..                              | 7,500                                       | —                  | 7,500  |
| 26       | Courts of Justice ... ..                    | 3,252                                       | 18,000             | 21,252 |
| 27       | Land Registry and Registry of Deeds ... ..  | 2,250                                       | 5,100              | 7,350  |
| 28       | Charitable Donations and Bequests ... ..    | 143   | 400                | 543    |
| 29       | Local Government ... ..                     | 14,800                                      | —                  | 14,800 |
| 30       | Office of the Minister for Education ... .. | 13,442                                      | —                  | 13,442 |

| Vote No. | SERVICE                                       | Met out of savings on the Departmental Vote | Borne on this Vote | Total   |
|----------|---|---|--------------------|---------|
|          |   | £   | £                  | £       |
| 31       | Primary Education ... ..                      | 152   | —                  | 152     |
| 34       | Science and Art ... ..                        | 2,397                                       | —                  | 2,397   |
| 35       | Reformatory and Industrial Schools ...        | 86  | —                  | 86      |
| 38       | National Gallery ... ..                       | 355   | —                  | 355     |
| 39       | Lands ... ..                                  | 35,118                                      | —                  | 35,118  |
| 40       | Forestry ... ..                               | 23,660                                      | —                  | 23,660  |
| 41       | Fisheries ... ..                              | 4,134                                       | —                  | 4,134   |
| 42       | Roinn na Gaeltachta ... ..                    | 2,854                                       | —                  | 2,854   |
| 43       | Agriculture ... ..                            | 23,400                                      | —                  | 23,400  |
| 44       | Industry and Commerce ... ..                  | 27,800                                      | —                  | 27,800  |
| 45       | Transport and Power ... ..                    | 47,500                                      | —                  | 47,500  |
| 46       | Posts and Telegraphs ... ..                   | —   | 460,000            | 460,000 |
| 47       | Defence ... ..                                | 19,892                                      | —                  | 19,892  |
| 48       | Army Pensions ... ..                          | 257   | —                  | 257     |
| 49       | External Affairs ... ..                       | 1,152                                       | 5,000              | 6,152   |
| 51       | Office of the Minister for Social Welfare ... | 64,342                                      | 6,000              | 70,342  |
| 54       | Health ... ..                                 | 12,249                                      | —                  | 12,249  |
| 55       | Dundrum Asylum ... ..                         | 2,675                                       | —                  | 2,675   |
|          | TOTAL ... £                                   | 428,542                                     | 540,900            | 969,442 |

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
30th May, 1962.

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

AN ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST MARCH, 1962, IN CONNECTION WITH THE  
CONTINGENCY FUND

| RECEIPTS                   |          | PAYMENTS                            |
|----------------------------|----------|-------------------------------------|
| Balance at 1st April, 1961 | £ 20,000 | Balance of Fund at 31st March, 1962 |
| ...                        | ...      | ...                                 |
| ...                        | ...      | ...                                 |
| ...                        | ...      | £ 20,000                            |

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
2nd August, 1962.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

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TO THE

APPROPRIATION ACCOUNTS OF PUBLIC SERVICES, 1961-62,  
AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

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