



# ACCOUNTS OF THE PUBLIC SERVICES, 1963-64

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## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

### APPROPRIATION ACCOUNTS

1963-64

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED  
BY THE OIREACHTAS FOR PUBLIC SERVICES FOR  
THE YEAR ENDED 31 MARCH 1964, 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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TABLE OF CONTENTS

	PAGE
Report of the Comptroller and Auditor General ..	iii
Summary .. .. .	xxxvii
Accounts .. .. .	1
Index .. .. .	171
Analysis, under Votes, of the Report of the Comptroller and Auditor General .. .. .	176

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# ACCOUNTS OF THE PUBLIC SERVICES, 1963-64

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

### GENERAL

1. In this my first report on the Appropriation Accounts I desire to record that the administration of public expenditure has been maintained at a high standard. From the various Departments I have received all the information and explanations that I have required together with their full co-operation in all matters relating to my audit. I look forward to the continuance of this relationship in future years.

I wish to make clear that I have followed generally the practice heretofore observed of regarding the accounts, with the notes thereon, as self explanatory and I have confined the observations in this report to the small number of cases which appear to call for notice or investigation, or in which I have considered it desirable to elaborate or amplify the information given.

### *Outturn of the Year*

(Adjusted to the nearest £)

2. The audited accounts are summarised on page xxxvii. The amount to be surrendered as shown in the summary is £4,684,253 arrived at as follows:—

	Estimated	Actual
	£	£
Gross Expenditure		
Original estimates ..	182,450,556	
Supplementary and Additional estimates	8,421,404	
	<hr/>	
	190,871,960	187,240,074
<i>Deduct—</i>		
Appropriations in Aid		
Original estimates ..	15,414,096	
Less Supplementary estimates	1,022,500	
	<hr/>	
	14,391,596	15,443,963
	<hr/>	
Net Expenditure	£176,480,364	£171,796,111
Amount to be surrendered	..	£4,684,253

This represents 2.7 per cent. of the supply grants as compared with 2.6 per cent. in the previous year. The principal savings were:—

Amount £	Vote No.	Service
863,992	41	Agriculture
823,997	45	Defence
651,102	42	Industry and Commerce
360,754	43	Transport and Power
341,785	29	Local Government
256,141	38	Forestry
249,653	51	Social Assistance

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

#### *Exchequer Extra Receipts*

3. Extra receipts payable to the Exchequer as recorded in the appropriation accounts amounted to £1,595,430.

#### *Surrender of Balances on 1962-63 Votes*

4. The balances due to be surrendered out of the votes for the public services for 1962-63 amounted to £4,156,147. I hereby certify that these balances have been duly surrendered.

#### *Postponed Payments*

5. In paragraphs 24, 34 and 35 of this report attention is drawn to cases where I have communicated with Accounting Officers because fully matured liabilities were not paid in the year. I deem it necessary therefore to restate the fundamental principle, which stems from section 24 of the Exchequer and Audit Departments Act, 1866, that Departments are bound to pay within the year all fully matured liabilities even though payment may necessitate an Excess Vote. I have accordingly qualified my certificates to the relevant appropriation accounts.

#### *Stock and Store Accounts*

6. The stock and store accounts of the Departments have been examined with generally satisfactory results.

#### *National Development Fund (Winding up) Account*

7. As indicated in paragraph 6 of the previous report the balance in the Winding up Account at 31 March 1963 was £707,648 (including £8,378 in the hands of agent Departments). Issues to agent Departments in the year amounted to £117,935, viz.:—

	Vote	£
29. Local Government .. .. .	702	
37. Lands .. .. .	14,000	
41. Agriculture .. .. .	47,700	
43. Transport and Power .. .. .	55,533	
	<u>£117,935</u>	

Statements are appended to the accounts of the relevant votes indicating the expenditure incurred on the various projects during the year under review. The total expenditure on these projects since the establishment of the Fund to 31 March 1964 was as follows:—

	Project	Total Expenditure to 31 March 1964 £
<b>PUBLIC WORKS AND BUILDINGS:</b>		
Drainage Works:	Owenogarney River Embankments Scheme .. ..	108,495
	Deale and Swillyburn Rivers Scheme .. ..	245,235
<b>DEPARTMENT OF LOCAL GOVERNMENT:</b>		
	Inishmore (Aran) Regional Water Supply Scheme ..	10,900
	Falcarragh Sewerage Scheme, Co. Donegal .. ..	3,500
<b>DEPARTMENT OF LANDS:</b>	Improvement Works—Shannon Flooding Relief Scheme	120,301
<b>DEPARTMENT OF AGRICULTURE:</b>	Production of foundation stocks of seed .. ..	121,347
	Facilities for drying and storage of onions in Co. Kerry	10,925
	Building and equipment for Department's agricultural schools and farms ..	86,750
	Erection of pig progeny testing stations .. ..	83,046
	Orchard planting in Dungarvan area .. ..	23,364
<b>TRANSPORT AND POWER:</b>	Improvement Works at Dublin Harbour ..	416,843
	Improvement Works at Limerick Harbour ..	57,330
Repairs to roads to turf-burning generating stations:	Payments to Special Employment Schemes Office ..	71,167
<b>EXPENDITURE ON OTHER PROJECTS AS DETAILED IN PREVIOUS REPORTS ..</b>		<u>5,847,354</u>
		<u>£7,206,557</u>

Expenditure on projects carried out by local authorities is examined by Local Government auditors whose reports are made available to me.

The balance in the Winding up Account at 31 March 1964 was £593,443 (including £12,108 in the hands of agent Departments).

## 8. STATEMENT OF RECEIPTS INTO AND ISSUES OUT OF

## RECEIPTS

## REVENUE:—

	£
Customs and Excise Duties .. .. .	88,101,000
Estate, etc., Duties and Stamps .. .. .	7,079,000
Income Tax and Corporation Profits Tax .. .. .	47,919,000
Turnover Tax .. .. .	3,697,000
Motor Vehicle Duties .. .. .	8,238,000
Post Office .. .. .	12,100,000
Interest on Advances from the Central Fund .. .. .	9,028,390
Sundry Receipts .. .. .	8,257,069
	<u>184,419,459</u>

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

Electricity (Supply) Acts, 1927 to 1962 .. .. .	767,636
Turf Development Acts, 1946 to 1961 .. .. .	333,116
Sea Fisheries Acts, 1952 to 1959 .. .. .	51,993
Trade Loans (Guarantee) Acts, 1939 to 1954 .. .. .	8,910
Gaeltacht Industries Act, 1957 .. .. .	4,762
Tourist Traffic Acts, 1939 to 1955 .. .. .	72
Shannon Free Airport Development Co. Ltd., Acts, 1959 to 1963 .. .. .	1,943

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1,168,432

## MONEY RAISED BY CREATION OF DEBT:—

Savings Certificates .. .. .	4,670,000
Ways and Means Advances .. .. .	31,050,000
Exchequer Bills .. .. .	151,000,000
Bank Advances .. .. .	29,800,000
Prize Bonds .. .. .	4,852,090
Other Borrowings .. .. .	13,109,342
Telephone Capital Acts, 1924 to 1963 .. .. .	4,615,000
5½% Exchequer Stock, 1984 to 1989 .. .. .	24,888,572
Tax Reserve Certificates .. .. .	1,017,725
	<u>265,002,729</u>

TOTAL RECEIPTS .. £450,590,620

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## THE CENTRAL FUND FOR THE YEAR ENDED 31 MARCH 1964

## ISSUES

CENTRAL FUND SERVICES:—					£
Public Debt Services	..	..	..	..	31,806,290
Road Fund	..	..	..	..	8,238,000
Annuities, Pensions, Salaries, Allowances and Returning Officers' Expenses	..	..	..	..	247,562
SUPPLY SERVICES	..	..	..	..	171,972,663
					<u>212,264,515</u>

## ISSUES UNDER THE FOLLOWING ACTS:—

Electricity (Supply) Acts, 1927 to 1962	..	..	..	1,060,000
Turf Development Acts, 1946 to 1961	..	..	..	914,000
Sea Fisheries Acts, 1952 to 1959	..	..	..	236,000
Gaeltacht Industries Act, 1957	..	..	..	75,000
Trade Loans (Guarantee) Acts, 1939 to 1954	..	..	..	2,871
Local Loans Fund Acts, 1935 to 1961	..	..	..	8,450,000
Telephone Capital Acts, 1924 to 1963	..	..	..	4,615,000
Irish Shipping Ltd. Acts, 1947 and 1959	..	..	..	255,000
Bretton Woods Agreements Act, 1957	..	..	..	1,063,224
Industrial Credit Acts, 1933 to 1959	..	..	..	100,000
Shannon Free Airport Development Co. Ltd. Acts, 1959 to 1963	..	..	..	1,400,000
Air Navigation and Transport Acts, 1936 to 1961	..	..	..	631,707
Broadcasting Authority Acts, 1960 and 1964	..	..	..	70,000
Finance Acts, 1953 (Section 16) and 1954 (Section 22)	..	..	..	210,000
International Development Association Act, 1960	..	..	..	13,551
Grass Meal (Production) Acts, 1953 and 1959	..	..	..	50,000
Irish Steel Holdings Ltd. Act, 1960 and 1963	..	..	..	1,250,000
Agricultural Credit Acts, 1927 to 1961	..	..	..	860,000
Sugar Manufacture Acts, 1933 and 1962	..	..	..	1,500,000
Nitrigín Éireann Teo. Act, 1963	..	..	..	1,955,000
National Building Agency Ltd. Act, 1963	..	..	..	275,000
Transport Act, 1963	..	..	..	1,000,000
Alginat Industries (Ireland) Ltd., (Acquisition of Shares) Acts, 1949 and 1954	..	..	..	10,000
				<hr/> 25,996,353

## ISSUES FOR THE REDEMPTION OF PUBLIC DEBT:—

Savings Certificates	..	..	..	2,390,000
Ways and Means Advances	..	..	..	25,980,000
Exchequer Bills	..	..	..	142,000,000
Bank Advances	..	..	..	29,800,000
Prize Bonds	..	..	..	2,448,000
Other Borrowings	..	..	..	9,032,100
Tax Reserve Certificates	..	..	..	496,628

212,146,728TOTAL ISSUES .. £450,407,596

## VOTE 7.—OFFICE OF THE REVENUE COMMISSIONERS

*Subhead D.—Remuneration, etc., to Collectors and  
Assessors of Taxes, etc.*

9. Under the provisions of Section 23 of the Finance Act, 1963, a Collector-General was appointed during the year under review to take over the functions of a number of collectors of taxes and it is intended that he will take over the functions of the remaining collectors as from 1 January 1965. Included in the charge to the subhead are payments totalling £34,225 made with the sanction of the Minister for Finance to certain collectors by way of compensation, comprising £19,225 paid to 7 collectors in final settlement and £15,000 paid to 15 others as advances of compensation.

*Revenue Account*

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

11. The net yield of revenue for the years 1963-64 and 1962-63, under its main heads, is shown in the following statement:—

	1963-64	1962-63
	£	£
Customs .. .. .	49,831,346	46,864,351
Excise .. .. .	37,391,044	34,653,348
Estate, etc., Duties .. .. .	3,530,859	3,500,667
Stamps .. .. .	3,421,407	3,056,984
Income Tax, and Sur-tax .. .. .	39,418,487	36,168,504
Corporation Profits Tax .. .. .	7,533,426	4,515,618
Turnover Tax .. .. .	3,697,863	—
	<hr/>	<hr/>
	£144,824,432	£128,759,472

£146,796,000 was paid into the Exchequer during the year leaving a balance of £49,597 as compared with £2,021,166 at the end of the previous financial year.

12. I have been furnished with the following analysis of amounts of Income Tax, Sur-tax and Corporation Profits Tax outstanding:—

	Tax under appeal or under inquiry	Tax not in dispute but collection held up for various reasons such as bankruptcy, death, etc.	Tax due for collection
<i>Income Tax</i> (as at 1 June, 1964)	£	£	£
1962-63 .. .. .	1,380,674	202,680	124,028
1961-62 and earlier years	2,196,832	444,225	117,112
	3,577,506	646,905	241,140
	£4,465,551		
<i>Sur-tax</i> (as at 31 March, 1964)			
1962-63 .. .. .	370,654	21,924	42,973
1961-62 and earlier years	302,408	193,927	17,726
	673,062	215,851	60,699
	£949,612		
<i>Corporation Profits Tax</i> (as at 31 March, 1964)			
1962-63 .. .. .	255,309	8,181	25,595
1961-62 and earlier years	240,127	59,736	14,098
	495,436	67,917	39,693
	£603,046		

Comparative totals for the previous year are—Income Tax, £4,870,251; Sur-tax, £1,580,275; Corporation Profits Tax, £697,472.

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

13. Extra-statutory repayments of Customs duties, £10,119, Excise duties, £7,510 and Stamp duties, £363 were made during the year.

### *Remissions and Amounts Irrecoverable*

14. 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 1964,

The total amount of the items included in the schedules, £209,566, is made up as follows:—

	£
Customs duties (one case) .. ..	59
Estate, etc., duties (3 cases) .. ..	414
Income Tax (454 cases) .. ..	170,364
Sur-tax (38 cases) .. ..	35,096
Corporation Profits Tax (3 cases) .. ..	3,633
	<hr/>
	£209,566

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

Remission	£
On compassionate grounds .. ..	371
On grounds of equity .. ..	102
Composition settlements .. ..	33,861
Amounts Irrecoverable	
Miscellaneous: liability not enforceable, etc. .. ..	175,232
	<hr/>
	£209,566

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

15. In the course of my scrutiny of the documents relating to a case in which income tax amounting to £340 was passed as irrecoverable under the heading "liability not enforceable, etc.", I noted that £866 due by the same taxpayer but not collected was not included in the schedules. This tax had been deducted from interest payable to a mortgagee resident outside the State and it appeared that a repayment claim had been met. I have communicated with the Accounting Officer.

#### *Turnover Tax*

16. The Finance Act, 1963, provides for the registration of persons accountable for Turnover Tax and regulations require every registered person to furnish each month a return of his taxable turnover for the preceding month and to remit to the Collector-General the amount of tax appropriate to that turnover. The Accounting Officer has furnished me with particulars of the procedures to check the accuracy of the returns of turnover, but it will not be possible to test their effectiveness until at least a full year has elapsed.

*P.A.Y.E.*

17. The P.A.Y.E. scheme for Income Tax deductions was introduced from 6 October, 1960. I am in communication with the Accounting Officer regarding the reconciliation of tax deductions, as shown in the annual returns furnished by employers, with the sums brought to account in respect of these deductions and the number of employers from whom annual returns have not been received.

*Schedule E.—Balancing Statements*

18. The Central Collection Branch was set up on 1 January 1952 to collect tax assessable under Schedule E in the Dublin General District for 1950-51 and subsequent years. In reply to my inquiries regarding the preparation of balancing statements for this tax the Accounting Officer has furnished me with statements prepared as at 26 March 1962 in respect of the periods 1950-51 to 1954-55 and 1955-56 to 1959-60.

For the period 1950-51 to 1954-55 the overall position is shown as follows:—

	£	£
Charge .. .. .	18,154,784	
Payments (net) .. .. .		13,887,955
Discharges .. .. .		3,476,730
Reported for recovery under P.A.Y.E. in years 1961-62 and 1962-63 .. .. .		68,784
Passed as irrecoverable .. .. .		367,813
Outstanding .. .. .		353,502
	<u>£18,154,784</u>	<u>£18,154,784</u>

The Accounting Officer informed me that the total amount discharged had to be estimated in the absence of detailed vouchers, but that test checks had been made against documents relating to a large number of the relevant assessments.

The statement in respect of the period 1955-56 to 1959-60 shows the overall position for these years as follows:—

	£	£
Charge .. .. .	24,719,911	
Payments (net) .. .. .		18,306,031
Discharges .. .. .		4,353,887
Reported for recovery under P.A.Y.E. in years 1960-61, 1961-62 and 1962-63 .. .. .		825,043
Passed as irrecoverable .. .. .		312,874
Outstanding .. .. .		922,311
Excess over original charge .. .. .	235	
	<u>£24,720,146</u>	<u>£24,720,146</u>

The balancing operations in respect of this period resulted in an excess of £235 over the original charge of £24,719,911. I have accepted the view of the Accounting Officer that the further expenditure which would have been involved in attempting to reach a more exact balancing figure would not have been justified in the circumstances but I expect that the introduction of the computer should result in prompt and accurate balancing for subsequent years.

The Accounting Officer has also informed me that the balancing of the years 1960–61, 1961–62 and 1962–63 as at 31 March, 1964 is in progress.

*Central Collection Branch*  
*Work performed by Electronic Computer*

19. I have been furnished with the following particulars of the work being carried out by the electronic computer which was brought into operation in the Central Collection Branch during the year under review:—

- (a) *Income Tax and Sur-tax (other than P.A.Y.E.)*—arithmetical calculation of liabilities, preparation of assessment books, notices of assessments and tax demands and general accounting and statistical work
- (b) *Turnover Tax*—preparation of tax reminders, printing of remittance books, etc., and general accounting and statistical work
- (c) *Conversion Work*—the conversion of basic data, previously used under the manual scheme, into punched cards, etc.
- (d) *Testing programmes and correction of flaws*—these take up a substantial amount of time on the computer and will continue to do so for some time to come
- (e) *Work for other Departments*—a limited amount of programme testing on behalf of the Meteorological Office.

VOTE 9.—PUBLIC WORKS AND BUILDINGS

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

20. The charge to the subhead comprises £1,510,424 expended on general architectural and engineering works, and £2,325,993 in respect of grants towards the erection, enlargement or improvement of national schools as compared with £1,122,725 and £1,824,430 respectively in the previous year. School grants amounting to £1,242,000 were paid to managers who undertook responsibility for having the works carried out; and £1,083,993 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,

21. Reference was made in paragraph 14 of the previous report to expenditure on improvement and repair to the agricultural institutions at Johnstown Castle and Grange Farm after their transfer to An Foras Talúntais. As shown in the note to the account further expenditure amounting to £1,304 was incurred during the year bringing the total from the date of transfer in 1959-60 to a final figure of £32,644.

22. In paragraph 15 of the previous report attention was drawn to the project for the conversion of Templemore Military Barracks into a training centre for Garda recruits under a schedule of rates contract supervised by an architect employed by the Minister for Justice. The total estimated cost has again been revised from £560,000 to £620,000 to provide for additional indoor and outdoor recreational facilities and increases in cost of labour and materials, etc. The cost of furnishing, estimated at £20,000, will be borne on the Garda Síochána Vote. Expenditure during the year amounted to £154,724 bringing the total at 31 March 1964 to £455,938, including £38,533 for fees paid to architects, quantity surveyors, etc.

23. Reference was made in paragraph 17 of the previous report to the arrangements made with the National Building Agency, Ltd. to provide houses for married members of the Garda Síochána. At 31 March 1964, 207 houses were in course of construction and 75 had been completed. The total amount charged to the Vote to 31 March 1964, including £300,000 paid in the year of account, amounted to £401,254.

24. In the course of audit it was observed that only £21,448 was paid in respect of a claim for £26,116 certified by the National Building Agency, Ltd. as having been expended by them in the period 2nd-23rd March 1964. I have inquired as to the circumstances in which the full amount of the claim was not met within the year in which it matured for payment.

#### *Subhead BB.—Coast Protection*

25. The charge to the subhead includes £16,993 for coast protection works at Rosslare Strand. The total cost of this project to 31 March 1964 was £108,831 towards which the Wexford County Council had contributed £30,217 to 31 March 1963. It was decided, with the approval of the Department of Finance, that the County Council should not be required to make any further contribution towards the cost of completion of these works.

Further instalments amounting to £5,500 were paid to Wicklow Urban District Council as portion of a grant not to exceed 80 per cent. of the cost of protection works at Wicklow estimated at £13,000. The total amount paid to 31 March 1964 was £8,500.

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

26. The charge to the subhead in respect of construction works in progress during the year amounted to £1,252,855. In addition, the value of stores issued and charges for the use of plant were assessed at £593,807. The cost of each scheme to 31 March 1964 was:—

			Expenditure	
Work			Estimated Cost	to 31 March 1964
Catchment Drainage Scheme:			£	£
Corrib-Clare	..	..	3,000,000	3,082,522
Maine	..	..	810,000	798,288
Inny	..	..	1,840,000	1,126,640
Moy	..	..	3,260,000	1,658,503
Deel	..	..	920,000	138,371
Broadmeadow	..	..	415,000	227,864
Killimor	..	..	750,000	152,416
Existing Embankments:				
Fergus Lower	..	..	55,000	—
Swilly	..	..	93,000	95,507
Shannon Estuary		..	500,000	294,670
Fergus	..	..	250,000	268,560
Swilly Lower	..	..	—	20,840
Additional Minor Schemes:			100,000	—
Owvane	..	..	—	49,381
Duff	..	..	—	17,147

The balance of the charge to the subhead is made up of sums amounting to £2,872 being remanets of expenditure on completed schemes.

27. Reference was made in paragraph 20 of the previous report to the undertaking of intermediate river drainage schemes by contract rather than by direct labour. During the year contracts were placed for the Duff River, Cos. Sligo/Leitrim, £74,500; the Matt River, Co. Dublin, £15,785; and the Abbey River, Co. Donegal, £43,823.

## VOTE 10.—EMPLOYMENT AND EMERGENCY SCHEMES

28. 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 £215,389, 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 reports are available to me.

29. Expenditure charged to subhead E (Minor Employment Schemes) and subhead F (Development Works in Bogs used by Landholders and other Private Producers), amounting to £303,617, 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.

30. 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 £232,816, and contributions by beneficiaries, which are appropriated in aid of the Vote, totalled £36,304.

31. The amount charged to subhead H (Miscellaneous Schemes) comprises expenditure on archaeological works and improvement works on small harbours, piers and landing places. Contributions from local authorities amounting to £1,970 were appropriated in aid of the Vote.

#### VOTE 24.—GARDA SÍOCHÁNA

##### *Road Fund Suspense Account*

32. The system of optional payments in lieu of fines, known as "fines on the spot", provided for under Section 103 of the Road Traffic Act, 1961, was brought into force in the Dublin Metropolitan Area on 1 April 1963. Of £17,043 collected £15,679 was transferred to the Fines Account, Department of Justice for subsequent transfer to the Road Fund, leaving a balance of £1,364 in the above suspense account at 31 March 1964.

#### VOTE 26.—COURTS OF JUSTICE

##### *Exchequer Extra Receipts*

33. Under the District Court (Fees) Order, 1956 a fee of £1 is payable on the issue of a licence to keep petroleum or other substances of a like nature. I have asked the Accounting Officer whether Departmental regulations exist and are being enforced

so as to ensure that all petroleum dealers are duly licensed and that licences are renewed where appropriate.

#### VOTE 29.—LOCAL GOVERNMENT

*Subhead E.2.—Grants under the Housing (Financial and Miscellaneous Provisions) Acts, 1932 to 1962 and the Housing (Loans and Grants) Act, 1962*

34. £2,750,000 was provided for grants for the purchase, erection, reconstruction and improvement of dwelling houses and, as shown in the account, payments during the year amounted to this sum. In the course of audit I observed that grants totalling £13,849 which were authorised for payment on 23 March 1964 were not paid until 1 April 1964; and as these grants appeared to have been fully matured liabilities for the year 1963–64, I have asked for an explanation.

*Subhead F.—Acquisition of Land (Allotments) (Amendment) Act, 1934*

35. It was noted in the course of audit that £367 payable to an Urban District Council in respect of the provision of allotments for unemployed persons was authorised for payment during the year. Of this amount only £315 was paid and payment of the balance was postponed to 1964–65. I have asked the Accounting Officer for an explanation.

*Subhead G.—Payments towards the Cost of Public Sanitary Service Works and Private Water Supply and Sewerage Facilities*

36. As from 1 July 1963 the scheme operated by the Department of Agriculture for the provision of domestic water supplies in farm dwellings was taken over by the Department of Local Government. The Department of Agriculture continues to operate the scheme of grants towards the cost of providing water supplies to farmyards and farms. (See paragraph 52).

*Subhead J.—Grant to the Road Fund*

37. The Road Fund (Grants) (Temporary Provisions) Act, 1962, as amended by the Finance Act, 1963, provides for the making of grants not exceeding £900,000 to the Road Fund during the period of five years beginning on 1 April 1961. Including the amount of £150,000 charged to the subhead the total paid to 31 March 1964 was £500,000.

*Motor Vehicle Duties, etc.*

38. A test examination of the revenue from motor vehicle duties, etc., was carried out with satisfactory results. The

reports of the Local Government auditors who examine the motor tax transactions of local authorities are made available to me.

The gross proceeds in 1963-64 amounted to £8,187,059 compared with £7,407,520 in the previous year. They include fines amounting to £93,482 collected by the Department of Justice and £8,200 in respect of fees received under the Road Traffic Act (Parts VI and VII) (Fees) Regulations, 1937 and the Road Traffic Act, 1961, Road Traffic (Public Service Vehicles) Regulations, 1963. Included also are £63,502 received from Government Departments in respect of State owned vehicles.

£8,238,000 was paid into the Exchequer and £22,830 directly into the Road Fund. £18,354 was refunded, leaving a balance of £48,816 as compared with £140,941 at the end of the previous financial year.

#### VOTE 30.—OFFICE OF THE MINISTER FOR EDUCATION

##### *Subhead F.2.—University Scholarships*

(See also Vote 32.—*Subhead D*)

39. Local authorities providing university and post-primary scholarships are entitled under section 4 of the Local Authorities (Education Scholarships) (Amendment) Act, 1961, to grants from voted moneys. The grants paid in the year under review in respect of both classes of scholarships amounted to £59,054 of which one-third is charged to this subhead in respect of university scholarships and the balance to subhead D of Vote 32—Secondary Education.

#### VOTE 33.—VOCATIONAL EDUCATION

##### *Subhead D.2.—Miscellaneous Vocational Education Services*

40. The XII International Apprentice Competition held in Dublin during July 1963 was organised by a committee appointed by the Minister for Education as being representative of institutions having an interest in vocational training. £30,000 was provided in the estimate for expenses in connection with the holding of the competition and expenditure incurred to 31 March 1964 charged to this subhead amounted to £39,507. The committee also received financial assistance from other sources but there did not appear to me to be a clear definition of responsibility for expenditure. I have communicated with the Accounting Officer on this and other matters arising from an examination of the vouchers made available to me. I have also inquired regarding the disposal of equipment, tools, etc., purchased.

VOTE 35.—UNIVERSITIES AND COLLEGES AND DUBLIN  
INSTITUTE FOR ADVANCED STUDIES

*Subhead B.—University College, Dublin*  
*(Grant-in-Aid)*

41. It was decided in 1961 that the cost of new science buildings at Stillorgan, Co. Dublin, should be met from voted moneys. Contracts amounting to approximately £2,000,000 for the erection of the buildings and for the mechanical and electrical services were placed in 1962 by the authorities of University College, Dublin. The grants paid are based on architects' certificates, approved by the Office of Public Works, and the total amount issued in respect of this undertaking, including £900,000 charged to this subhead in the year under review, amounted at 31 March 1964 to £1,354,000.

VOTE 37.—LANDS

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

42. A sum of £1,210 was transferred to the Public Trustee in 1952-53 to form a trust fund for the maintenance of the water supply system on an estate which had been acquired by the Land Commission. I have inquired why sums amounting to £156, paid from the Vote between 1955 and 1960 for the maintenance of the water supply system, were not recovered from the trust fund. I have also inquired if any portion of the cost of caretaking on the estate, borne on the Land Purchase Account No. 3 (Rent and Interest), falls to be recouped from this fund.

*Suspense Account*

43. In April 1963 the Land Commission consented to part of the proposals of a landowner for the subdivision of his holding but refused its consent to the remainder of the proposals. Acting on legal advice the Land Commission subsequently agreed to the subdivision as originally proposed and paid £650, damages, to the owner. This sum has been charged to a suspense account and I am in communication with the Accounting Officer regarding its clearance.

VOTE 38.—FORESTRY

*Subhead C.1.—Acquisition of Land (Grant-in-Aid)*

44. In June 1958 a sum of £4,283, the agreed purchase price for 90 acres of land at Shelton Forest taken over by St. Patrick's Copper Mines, Ltd., was placed on deposit in the joint names of the Chief State Solicitor and the solicitor representing the com-

pany. I have inquired as to the present position in regard to the transfer of ownership of the property and the release of the purchase money. I have also inquired what steps were taken to recover from the company sums of £215 in respect of rates on the property, and £211 for work carried out.

45. 108 acres of land at Shelton Forest valued at approximately £7,150 was taken over by Nitrigín Éireann, Teo., in 1962. I have inquired whether the purchase price has been agreed and whether a formal agreement for the transfer of the property has been completed.

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

46. An arrangement for the purchase, without competition, of supplies of certain seeds was approved by the Government Contracts Committee in July 1958 on condition that checks would be made from time to time to ensure that the prices charged were reasonable. When the supplier was unable to complete an order placed in 1962 for approximately £6,500 worth of seed at a price of 22 dollars per lb., less 10 per cent., a quantity was secured from another source at 8.50 dollars per lb. I have inquired whether the condition imposed by the Government Contracts Committee is being complied with.

*Subhead C.3.—Sawmilling*

47. In paragraph 22 of its report dated 11 July 1963 the Committee of Public Accounts suggested that trading accounts of the Department's sawmills should be prepared annually and appended to the appropriation account. Trading accounts for the period ended 30 September 1963, are appended to the account.

VOTE 39.—FISHERIES

*Subhead D.5.—Compensation, etc.*

48. The charge to the subhead is an *ex-gratia* payment of £507, compensation for the loss claimed to have been sustained by the owner of a fishery arising out of the cesser of his entitlement to use small mesh gratings in his fishing weir for the purpose of taking sea trout.

*Subhead D.9.—Contributions to the Salmon Conservancy Fund*

49. An account of the receipts and payments of the Salmon Conservancy Fund has been audited by me and together with my report thereon will be presented to the Oireachtas in accordance with section 49 (10) of the Fisheries (Consolidation) Act, 1959.

out.

## VOTE 40.—ROINN NA GAELTACHTA

*Subhead D.—Scéimeanna Feabhsúcháin sa Ghailtacht*

50. The charge to the subhead comprises:—

	£
Roads .. .. .	35,568
Water and Sewerage .. .. .	4,393
Marine Works .. .. .	12,064
Glasshouses .. .. .	18,281
Sow Distribution .. .. .	536
Agriculture .. .. .	18,194
Secondary Schools .. .. .	4,650
Recreation Halls .. .. .	8,835
Miscellaneous Amenities .. .. .	3,949
	<hr/>
	£106,470

Expenditure under the head "Agriculture" consisted of

- (a) £7,824 on the grasslands improvement scheme referred to in paragraph 40 of the report on the accounts for 1962-63
- (b) £7,101 on a Farm Buildings scheme introduced from 1 July, 1963. Under the scheme Roinn na Gaeltachta may supplement the grants paid by the Department of Agriculture by sums equivalent to 50 per cent. of the grants
- (c) £2,181 on the extension of the special Connemara Land Project Scheme to other parts of the Gaeltacht, and
- (d) £1,088 on minor agricultural projects.

## VOTE 41.—AGRICULTURE

*Subhead K.4.—Improvement of the Creamery Industry, etc.*

51. A cheese factory at Wexford set up by the German cheese producers, Edelweiss, in co-operation with local interests and with the aid of a grant of £100,000 from An Foras Tionscal and a loan from the Industrial Credit Company, Ltd. commenced production in January 1961. The concern met with technical difficulties of production soon afterwards and in February 1962 the German interests withdrew from the project. At the request of the Department of Agriculture and with the approval of the Government the factory was operated on a temporary basis by the Dairy Disposal Company, Ltd. who were guaranteed against losses incurred in its operation. By 31 March 1964 payments amounting to £2,500 were made from voted moneys to the company against operating losses in the period 11 May 1962 to 31 July 1963. In reply to my inquiry I was informed that audited accounts covering that period have not yet been furnished to the Department.

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

52. The expenditure is made up as follows:—

	£
Grants for the construction and improvement of farm buildings, etc. ..	1,163,825
Water Supplies scheme .. ..	124,150
Administrative expenses .. ..	101,404
	<hr/>
	£1,389,379

A unified scheme of domestic water supply grants under the administration of the Department of Local Government was brought into operation on 1 July 1963. The Department of Agriculture accordingly ceased to accept applications for grants to pipe water into farm kitchens but is continuing to deal with applications that had been received before that date. (See paragraph 34).

*Subhead K.7.—Land Project*

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

	£
Salaries, wages and allowances ..	348,182
Travelling expenses .. ..	82,748
Lime and fertilisers .. ..	99,566
Grants to farmers .. ..	1,618,119
Payments to contractors .. ..	29,840
Advertising and publicity .. ..	2,956
District offices and stores—rents, etc.	10,658
Payments to Office of Public Works ..	21,389
Miscellaneous expenses .. ..	867
	<hr/>
	£2,214,325

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 £1,618,119 in the year as compared with £1,528,196 in the previous year.

The payments to the Office of Public Works are in respect of salaries and travelling expenses in connection with drainage surveys and works.

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

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

	£
Subsidy to meet the delivery cost of ground limestone and other suitable forms of lime .. .. .	612,815
Subsidy to enable phosphatic fertilisers to be sold by firms at reduced prices	2,739,064
Subsidy to enable potassic fertilisers to be sold by firms at reduced prices ..	823,780
	<hr/>
	£4,175,659

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

In order to ensure that the full benefit of the phosphatic fertiliser subsidy would reach the farming community it was decided, as mentioned in paragraph 45 of the report on the 1962–63 accounts, that the Department of Industry and Commerce should carry out an annual examination of the accounts of home manufacturers with a view to advising the Department of Agriculture of any significant change in the cost of producing superphosphate. The results of the examination of accounts for the 1962–63 fertiliser season are not yet complete.

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

55. The expenditure is made up as follows:—

	£
Compensation for reactor cattle ..	6,302,955
Fees to veterinary surgeons .. ..	1,459,911
Bonus payments under the Special Southern Scheme to owners of clear herds .. .. .	149,872
Supplementary byre and water supply grants .. .. .	158,054
Travelling, etc. expenses .. ..	111,757
Tuberculin supplies .. ..	36,184
Miscellaneous .. .. .	121,013
	<hr/>
	£8,339,746

Receipts amounting to £3,689,491 were credited to Appropriations in Aid in the year on account of the sale of cattle slaughtered under the scheme.

Tenders submitted by canning firms for southern area reactor cows in the quarter ended 30 June 1963 resulted in ties for each of the six counties concerned, but in subsequent discussions with the firms regarding the allocation of contracts some increase in tendered prices was obtained by the Department. For the remaining quarters in the year prices were agreed by negotiation.

The gross cost of the scheme from its inception in September 1954 to 31 March 1964, including expenditure under the scheme of Guarantee Payments in respect of exports of fat cattle and carcass beef, was £48,056,910 and receipts from the disposal of cattle for slaughter were £15,308,033. The net cost was therefore £32,748,877.

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

56. The subhead provides for payments to the Commission in connection with the operation of the scheme of support prices for exports of Grade A bacon. £1,400,000 was paid in the year and is accounted for in the accounts of the Commission.

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

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

Recoupments to An Bord Gráin:

in respect of losses incurred arising from the purchase and resale, for animal feed, of unmillable wheat of the 1962 crop, etc. (£500,000 paid on account in 1962-63)	..	500,000
in respect of <i>ex-gratia</i> payments to growers—1962 wheat crop (£1,000,000 paid on account in 1962-63)	..	100,000
		<hr/> £600,000

58. It was arranged that An Bord Gráin should take over for resale on the home and export markets so much of the 1962 wheat crop as was unmillable. 193,519 tons were taken over and the disposal arrangements included the substitution in the export programme of 74,036 tons of feed barley in lieu of wheat on the basis that the loss to the Exchequer would be less on exports of barley than on wheat. The barley was exported by members of the Irish Corn Trade Association who were paid an export subsidy by An Bord in reimbursement of losses incurred. An Bord also undertook the making of *ex-gratia* payments of 12s. 6d. per barrel to growers who sold the unmillable wheat. The accounts of An Bord show a loss at 31 August 1963 of £2,193,585 towards which £2,100,000 has been advanced.

59. The unmillable wheat of the 1962 crop taken over by An Bord Gráin, referred to in the previous paragraph, included 178,718 tons of dried wheat from the Flour Millers Irish Wheat Association. For this tonnage and for costs of drying and handling the Department authorised payment by An Bord of £4,003,002. This amount was certified by the Association's auditors as the aggregate cost of 202,552 tons of green wheat of which the ex-farm cost was £3,426,491. I communicated with the Accounting Officer as I was not satisfied that the auditors' certificate adequately accounted for the difference between the aggregate and the ex-farm cost or for the difference between the quantity of green wheat bought by the millers and the quantity of dried wheat delivered to An Bord. In reply I was informed that the certified cost of the dried wheat was, after examination, considered reasonable in relation to the ex-farm cost of the green wheat. Also, a drying loss of 11.77 per cent. was regarded as reasonable in the circumstances of the 1962 wheat harvest.

60. The Exchequer liability arising from the 1962 wheat crop fell to be offset to the extent of the savings of the flour millers as the result of the use of Irish wheat in the grist at a lower percentage than 75 per cent. These savings were surrendered for the benefit of the Exchequer through the medium of a temporary customs duty on imported millable wheat imposed from 6 December 1962. Following representations from the flour millers the customs duty was removed with effect from 1 November 1963 on their undertaking to surrender to the Exchequer any shortfall between the amount of customs duty actually received and the amount of savings surrenderable as ultimately determined. The millers remitted £80,000 on account by 31 March 1964—credited to Exchequer Extra Receipts—but a final assessment of the total amount of savings surrenderable is not yet available.

*Subhead N.—Marketing, etc., of Dairy Produce*

61. The expenditure is made up as follows:—

	£
Payment to An Bord Bainne:	
Grant under section 32 of the Dairy	
Produce Marketing Act, 1961 ..	3,410,000
Payments to Creameries:	
Creamery milk price allowances ..	2,627,506
	<hr/>
	£6,037,506

The payment to An Bord Bainne is accounted for in the Accounts of An Bord.

The creamery milk price allowance was increased by one penny per gallon as from 1 May 1963 to enable creameries to similarly increase the price to producers.

*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.*

62. The amounts allocated and the recoupments from the American Grant Counterpart Special Account of expenditure incurred up to 31 March 1964 on projects sponsored by the Department of Agriculture are shown in the following statement. The amounts recouped were credited to appropriations in aid.

Project	Amount Allocated	Recoupments		
		To 31 March 1963	1963-64	Total
	£	£	£	£
Ground Limestone Delivery	1,750,000	1,750,000	—	1,750,000
Bovine T.B. Eradication ..	700,000	700,000	—	700,000
Pasteurisation of Separated Milk .. .. .	580,000	510,176	2,782	512,958
Grants to certain Rural Organisations .. ..	42,000	37,356	1,045	38,401
Technical Assistance ..	168,314	154,553	13,761	168,314
Agricultural Institute ..	1,840,000	—	—	—

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

*World Food Programme (Grant-in-Aid) Account*

63. As shown in the Account contributions amounted to £134,286 in the year. These comprised £28,614 in cash and £105,672 for food supplied. The balance in the Account on 31 March 1964 was £137,126.

*Dairy Produce (Price Stabilisation) Fund*

64. The income of the Fund, derived from levies on creamery butter, amounted to £485,628 as compared with £474,625 in the previous year. £495,000 was paid in the year to An Bord Bainne towards the expenses of the creamery butter cold storage scheme and is accounted for in the accounts of An Bord.

## VOTE 42.—INDUSTRY AND COMMERCE

*Subhead H.—Córas Tráchtála (Grant-in-Aid)*

65. Grants under section 16 of the Export Promotion Act, 1959 to Córas Tráchtála, including £310,000 charged to the sub-

head, amounted to £1,159,885 at 31 March 1964. Section 2 of the Export Promotion (Amendment) Act, 1963 increased the aggregate amount of grants which may be made to the board from £1,000,000 to £2,500,000.

*An Foras Tionscal*

*Subhead J.1.—Grant under Undeveloped Areas Act, 1952 (Grant-in-Aid)*

*Subhead J.2.—Grant under Industrial Grants Act, 1959 (Grant-in-Aid)*

*Subhead J.3.—Re-Equipment Grants, etc. (Grant-in-Aid)*

66. The aggregate amount of grants which may be made to An Foras Tionscal to enable it to carry out its functions is limited to £20,000,000. Grants issued to 31 March 1964 were as follows:—

	£
(1) Undeveloped Areas . . . . .	5,129,614
(2) Areas outside the Undeveloped Areas . . . . .	3,576,553
	<hr/> £8,706,167

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

67. 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 amount of £8,910, which remained outstanding after the expiration of two years from the date on which an advance of £24,074 was made from the Fund on foot of a guarantee given by the Minister for Industry and Commerce on behalf of Kilkenny Woollen Mills (1929) Limited.

68. The aggregate amount of trade loans guaranteed by the Minister under the Trade Loans (Guarantee) Acts, 1939 to 1954, was £2,416,350 at March 1964. Guarantees, amounting to £1,181,000, were also given under the Trade Loans (Guarantee) Acts, 1924 to 1934. Sums totalling £834,927 were issued out of the Central Fund on foot of guarantees and £217,398 was repaid. The Minister's contingent liability in respect of guarantees still in operation at 31 March 1964 was £925,869.

69. Miscellaneous Appropriations in Aid includes sums of £587 and £162 received during the year in repayment of advances on foot of guarantees given on behalf of West Park Estates, Limited, and Sessions Marine, Limited, respectively.

*Subhead R.R.—Shipbuilding Subsidy*

70. Provision was made by supplementary estimate to enable the Minister for Industry and Commerce to give effect to a Government decision to pay subsidy to Verolme Cork Dockyard,

Ltd. £650,000 issued in the year under review represents the maximum amount authorised by the Government in respect of the first two ships built by the company. Issues were made on the recommendation of a special committee appointed by the Minister to examine the company's subsidy claims. I understand that the losses incurred by the company on these two ships were in excess of the amount of the subsidies paid.

*Subhead S.—Appropriations in Aid*

71. I inquired as to the circumstances in which the Minister for Industry and Commerce waived his claim to a share of the amount paid to the lessee of a State mining lease on its assignment to another party. I was informed that the original lessee had proved unsatisfactory and also that his bank had taken a charge on the lease. The Minister by waiving his claim to portion of the consideration for the assignment facilitated the redemption of the lease and it was hoped that more effective development of the mine would be secured. The Minister for Finance to whom the case was referred at my request, noting that the lease had already been assigned, gave his covering approval to the assignment and to the waiver of the State's claim to part of the consideration. But he was not convinced that the procedure in the case was satisfactory and he felt that it should have been possible to effect an arrangement whereby the State would have secured a proportion of the consideration for the assignment and, in particular, that an unsatisfactory lessee would not in effect have been able to derive the full financial benefit.

72. The amount allocated and the recoupments from the American Grant Counterpart Special Account of expenditure incurred up to 31 March 1964 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
Amount expended and recouped prior to 1963-64	..	..	201,579	96,061
1963-64	..	..	4,163	19,683
TOTALS	..	..	£205,742	£115,744

*Consider  
managing  
Headings left*

## VOTE 43.—TRANSPORT AND POWER

*Subhead D.2.—Redundancy Compensation*

73. Section 15 of the Transport Act, 1958 authorised the payment of grants from voted moneys to the Board of Córas Iompair Éireann to meet the cost of compensation paid by the Board to employees, including those of the former Great Northern Railway Board, whose services were dispensed with or conditions worsened in the five year period from 16 July 1958. This period was extended to 31 March 1964 by sections 19 and 20 of the Transport Act, 1963. Including £701,481 charged to the subhead, grants issued to the Board under this section amounted to £1,603,543 at 31 March 1964. The grants paid were supported by certificates by the Board's auditors of the amounts expended on compensation.

*Tourism**Subhead F.1.—Grant under section 2 of the Tourist Traffic Act, 1961 (Grant-in-Aid)**Subhead F.2.—Resort Development (Grant-in-Aid)**Subhead F.3.—Development of Holiday Accommodation (Grant-in-Aid)*

74. Grants to Bord Fáilte Éireann for administration, general expenses and interest grants under section 2 of the Tourist Traffic Act, 1961 and for resort development under subsection 2 (1) (a) of the Tourist Traffic Act, 1959 may not exceed in the aggregate £5,000,000 and £1,000,000, respectively; the aggregate amount of grants which may be issued to the Board for development of holiday accommodation under subsection 2 (1) (b) of the 1959 Act was increased from £500,000 to £1,500,000 by section 1 of the Tourist Traffic Act, 1963. Grants under section 2 (1) 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. Grants issued to 31 March 1964 are shown in the following statement:—

(1) For administration, general expenses and interest grants		£	£
prior to 1963–64	..	1,326,956	
1963–64	..	912,500	
			2,239,456
(2) For resort development			
prior to 1963–64	..	212,717*	
1963–64	..	180,000	
			392,717
(3) For development of holiday accommodation			
prior to 1963–64	..	500,000†	
1963–64	..	315,000	
			815,000

Including grants, £23,300\* and £9,000† issued prior to the passing of the 1959 Act.

75. Section 17 of the Tourist Traffic Act, 1952 enables the Minister for Transport and Power, with the concurrence of the Minister for Finance, to guarantee loans for various purposes in relation to the tourist industry. A statement presented to the Oireachtas in pursuance of section 24 (1) of the Act shows that, including guarantees amounting to £33,355 given in the year under review, the aggregate of guarantees was £2,154,872 at 31 March 1964. The aggregate amount of loans that may be guaranteed is limited to £5,000,000 and the Minister may not guarantee a loan after the expiration of fifteen years from the passing of the Act. An account presented to the Oireachtas indicates that no advances have been made from the Central Fund for the fulfilment of guarantees. The Minister's contingent liability for principal of guaranteed loans outstanding was £1,796,889 at 31 March 1964.

*Subhead G.2.—Constructional Works at Airports including  
Furnishing of Buildings*

76. Expenditure by the Department during the year on constructional works, including furnishing of buildings, at Shannon, Dublin and Cork Airports amounted to £154,876, £247,220 and £58,700, respectively. The total expenditure to 31 March 1964, excluding the cost of acquisition of land, amounted to £4,298,759 for Shannon Airport, £2,958,758 for Dublin Airport and £1,141,214 for Cork Airport.

*Operation of Shannon, Dublin and Cork Airports*

*out.* 77. 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 ..	388,781	(371,586)		
Airport management ..	366,205	(368,400)		
Interest and depreciation charges .. ..	479,533	(458,867)		
<b>TOTAL .. ..</b>	<b>1,234,519</b>	<b>(1,198,853)</b>		

<i>Receipts:</i>	£	£
Landing fees .. ..	490,253	(599,880)
Catering, etc. .. ..	65,758	(30,103)
Air traffic communications	95,304	(60,932)
Passenger service charge ..	22,070	(21,300)
Rents and other receipts ..	102,361	(103,791)
<b>TOTAL .. ..</b>	<b>775,746</b>	<b>(816,006)</b>

Deficiency of revenue .. .. 458,773 (382,847)

*U. S. V.*  
Appendix 15  
Approved  
Signed by A.D.  
but not  
by C.A.S.  
(See Appendix  
Bunder V. 42)

*Dublin Airport*

<i>Expenses:</i>	£	£	£	£
Air navigation services ..	150,310	(145,457)		
Airport management ..	323,816	(302,370)		
Interest and depreciation charges ..	309,547	(273,777)		
<b>TOTAL ..</b>	<b>783,673</b>	<b>(721,604)</b>		
<i>Receipts:</i>				
Landing fees ..	316,421	(281,991)		
Catering, etc. ..	31,705	(15,007)		
Passenger service charge ..	160,065	(133,870)		
Rents and other receipts ..	132,101	(107,997)		
<b>TOTAL ..</b>	<b>640,292</b>	<b>(538,865)</b>		
Deficiency of revenue ..			143,381	(182,739)

*Cork Airport*

<i>Expenses:</i>	£	£		
Air navigation services ..	39,992	(41,406)		
Airport management ..	89,117	(80,016)		
Interest and depreciation charges ..	115,158	(107,461)		
<b>TOTAL ..</b>	<b>244,267</b>	<b>(228,883)</b>		
<i>Receipts:</i>				
Landing fees ..	23,032	(17,539)		
Passenger service charge ..	14,656	(10,462)		
Rents and other receipts ..	28,224	(13,549)		
<b>TOTAL ..</b>	<b>65,912</b>	<b>(41,550)</b>		
Deficiency of revenue ..			178,355	(187,333)
<b>TOTAL DEFICIENCY ..</b>			<b>£780,509</b>	<b>(£752,919)</b>

*Subhead L.1.—Shannon Free Airport Development Company, Limited (Grant-in-Aid)*

78. Grants to the company under section 8 (1) of the Shannon Free Airport Development Company Limited Act, 1959, including £250,000 charged to this subhead, amounted to £1,125,500 at 31 March 1964. Section 3 of the Shannon Free Airport Development Company Limited (Amendment) Act, 1963 increased the aggregate amount of grants which may be made from £1,250,000 to £2,000,000.

The aggregate amount which the Minister for Finance may subscribe for shares under section 2 of the 1959 Act was increased by section 2 of the 1963 Act from £3,000,000 to £4,000,000. £3,000,000, including £524,000 in the year under review, has been advanced from the Central Fund to enable the Minister to take up shares in the company.

*Subhead L.2.—Shannon Free Airport Development Company, Limited—Housing Subsidy*

79. Section 5 of the Shannon Free Airport Development Company Limited (Amendment) Act, 1963 empowers the Minister to make grants in respect of houses provided by the company as part of a scheme for the provision of houses and community services for the purposes of the industrial estate at the airport. £16,500 was paid in the year under review and charged to this subhead.

Section 4 of the Act provides that the Minister for Finance may make advances out of the Central Fund to meet expenditure incurred by the company on these amenities. The aggregate amount of advances under this section and advances under section 4 of the Shannon Free Airport Development Company Limited (Amendment) Act, 1961 may not exceed £2,000,000. Including £876,000 advanced in the year under review the total amount of advances at 31 March 1964 was £1,276,000.

*Subhead T.—Appropriations in Aid*

80. I have asked for information regarding the recovery of sums due to the Department for landing fees, en-route communication charges, etc., at Shannon airport, which have been outstanding for considerable periods.

VOTE 44.—POSTS AND TELEGRAPHS

*Subhead F.—Engineering Stores and Equipment*

81. Reference was made in the previous report to the fact that, of the total purchases amounting to £2,083,534 in 1962-63, stores to the value of £558,469 had not been paid for at 31 March 1963. As indicated in the statement of receipts and issues of engineering stores appended to the account (Appendix II) the position at 31 March 1964 shows improvement, creditors standing at £141,260 on purchases amounting to £1,961,843.

*Stores*

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

In addition to the engineering stores shown in Appendix II as valued at £2,232,392 on 31 March 1964, engineering stores to the value of £34,255 were held on behalf of other government departments. Stores other than engineering stores were valued at £493,123 including £200,513 in respect of stores held for other government departments.

Including works in progress on 31 March 1964, the expenditure on manufacturing jobs in the factory during the year amounted to £59,199, expenditure on repair work (other than repairs to mechanical transport) to £71,783 and expenditure on mechanical transport repairs to £15,869.

*Revenue*

83. 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 1963-64 and 1962-63 is shown in the following statement:—

		1963-64	1962-63
		£	£
Postal Service	.. ..	5,520,984	5,278,295
Telegraph Service	.. ..	454,128	418,481
Telephone Service	.. ..	6,115,245	5,743,302
		<hr/>	<hr/>
		£12,090,357	£11,440,078

£12,100,000 was paid into the Exchequer during the year leaving a balance of £577,328 at 31 March 1964 as compared with £586,971 at the end of the previous financial year.

Sums amounting to £3,028 due for telephone services provided in prior years were written off during the year as irrecoverable.

*Post Office Savings Bank*

84. The accounts of the Post Office Savings Bank for the year ended 31 December 1963 were submitted to a test examination with satisfactory results. The balance due to depositors, inclusive of interest, amounted to £120,061,460 (including £18,139,338 in respect of liability to Trustee Savings Banks) on 31 December 1963 as compared with £114,615,404 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 £4,848,308. Of this sum £2,952,107 was applied as interest paid and credited to depositors, management expenses absorbed £294,884 and the balance £1,601,317 was set aside towards provision against depreciation in the value of securities.

## VOTE 45.—DEFENCE

*Subhead G.—Civil Defence*

85. It was noted in the course of audit that civil defence training equipment worth approximately £150,000 was held in a central transit store while awaiting issue, some items for considerable periods. I inquired whether any stocktaking had been carried out in the store and was informed that because of staff shortages, etc., it had not yet been found possible to carry out a complete stocktaking; test checks had been applied in 1960 and 1962 and it is proposed to carry out a complete stocktaking during the current year.

*Subhead J.—Mechanical Transport*

86. As noted in the account additional expenditure amounting to £11,149 was incurred in providing army transport for the conveyance of civilian passengers in Dublin, Cork and Galway during the transport strike in April and May, 1963. The expenditure was assessed as follows:—

	£
Petrol, oil, etc. . . . .	5,389
Special allowances to army personnel . . . . .	4,769
Miscellaneous expenses . . . . .	991
	<hr/>
	£11,149
	<hr/>

The net charge to the vote because of traffic accidents during the operation of the service was £293. Further payments fall due to be made under this head.

*Subhead K.—Provisions*

87. 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:—

	1963-64	1962-63
	pence per lb.	pence per lb.
Bread:		
Cost of Production . . . . .	6·7	7·0
Cost delivered Dublin . . . . .	7·2	7·5
Meat:		
Dublin . . . . .	32·6	30·7
Curragh . . . . .	34·3	31·7

The average price of cattle purchased for both the Dublin and Curragh areas was £74 per head the same as in the previous year, while the average production of beef per head was 688 lbs. and 655 lbs., respectively, as compared with 715 lbs. and 689 lbs.

*Subhead O.2.—Helicopters*

88. Following a decision of the Government that the Minister for Defence should undertake the establishment of a helicopter service for sea and air rescue work and for other emergencies, contracts were placed for the purchase of three Alouette III helicopters together with associated equipment and essential spares. Two of the helicopters were delivered in November 1963 and the third in May 1964. Advance payments of £104,821 were made under the contracts in the year under review and £14,596 was paid for training courses and visits abroad.

*Subhead BB.—Compensation*

89. The charge to this subhead comprises	£
(a) Compensation for damage or injury in cases of accidents in which army vehicles were involved .. ..	12,165
(b) Compensation for property commandeered, damaged or hired ..	391
(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 Breathnadoirí .. ..	1,064
	<hr/> £13,620 <hr/>

*Subhead Z.—Appropriations in Aid*

90. Residential courses for training boys as fishermen commenced at Naval Service Headquarters, Haulbowline, in March 1964, under a scheme sponsored by the Fisheries Division of the Department of Lands. Expenditure of £823 on renovations and the provision of equipment was repaid from the Fisheries Vote and was credited to this subhead; recurring expenditure which would not have been incurred but for the establishment of the scheme will be similarly repaid.

## VOTE 48.—INTERNATIONAL CO-OPERATION

*Subhead F.—Overseas Trainee Fund*

91. £50,000 was provided by supplementary estimate to establish a fund from which grants and repayable advances may be made in connection with the training in Ireland of persons from developing countries in administration, management and technical skills. The general administration and supervision of the initial scheme of training of prospective administrators for Northern Rhodesia, has been entrusted to the Institute of Public Administration. The first group of trainees arrived in Ireland in October 1963. No issues were made from the fund during the year. The account of the fund is appended to the appropriation account.

## VOTE 50.—SOCIAL INSURANCE

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

92. Payments from this subhead to the Social Insurance Fund in the year under review amounted to £8,861,666. These payments are subject to adjustment when the audited accounts of the Fund are available.

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93. I observed that the internal audit of disability benefit payments carried out by the Department of Social Welfare had been discontinued as from May 1963. As my examination of sums disbursed is governed by the character and extent of the internal audits, reports of which are available to me, I communicated with the Accounting Officer on the matter. I was informed that staff engaged on audit duties had been loaned to another section which was under considerable pressure due to the extension of the scope of the Children's Allowances Scheme and that the audit has now been resumed.

#### VOTE 51.—SOCIAL ASSISTANCE

94. Sums recovered in respect of overpayments charged in prior years' accounts were:—£24,776 in cash credited to Appropriations in Aid and £7,074 withheld from current entitlements. Overpayments amounting to £3,955 were treated as irrecoverable. The total amount of overpayments not disposed of at 31 March 1964 was £62,171 as compared with £65,114 at 31 March 1963. During the year 40 individuals were prosecuted for irregularly obtaining or attempting to obtain social assistance and convictions were secured in 37 cases.

E. F. SUTTLE,

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

31 July, 1964.



**PUBLIC SERVICES**  
**APPROPRIATION ACCOUNTS, 1963-64**  
**SUMMARY**

xxxvii

No. of Vote	SERVICE	Estimated Expenditure (Gross)	Estimated Appropriations in Aid	Net Supply Grant	Actual Expenditure (Gross)	Appropriations in Aid Realised	Net Expenditure	Surplus of Gross Estimate over Expenditure	Appropriations in Aid compared with Estimate		Amount to be surrendered	Exchequer Extra Receipts		No. of Vote
									More than Estimated	Less than Estimated		Estimated	Realised	
1	PRESIDENT'S ESTABLISHMENT .. .. .	£ 12,650	—	£ 12,650	£ 12,529	—	£ 12,529	£ 121	—	—	£ 121	£ —	£ —	1
2	HOUSES OF THE OIREACHTAS .. .. .	369,450	—	369,450	366,892	—	366,892	2,558	—	—	2,558	—	—	2
3	DEPARTMENT OF THE TAOISEACH .. .. .	38,430	—	38,430	38,311	—	38,311	119	—	—	119	—	—	3
4	CENTRAL STATISTICS OFFICE .. .. .	195,150	1,400	193,750	167,876	1,648	166,228	27,274	248	—	27,522	—	—	4
5	COMPTROLLER AND AUDITOR GENERAL .. .. .	53,520	5,550	47,970	51,550	5,980	45,570	1,970	430	—	2,400	—	—	5
6	OFFICE OF THE MINISTER FOR FINANCE .. .. .	367,035	1,755	365,280	361,288	2,484	358,804	5,747	729	—	6,476	—	—	6
7	OFFICE OF THE REVENUE COMMISSIONERS .. .. .	2,897,370	92,500	2,804,870	2,860,635	103,767	2,756,868	36,735	11,267	—	48,002	—	—	7
8	OFFICE OF PUBLIC WORKS .. .. .	809,500	122,000	687,500	799,822	138,481	661,341	9,678	16,481	—	26,159	—	—	8
9	PUBLIC WORKS AND BUILDINGS .. .. .	7,449,277	317,277	7,132,000	7,392,301	310,696	7,081,605	56,976	—	6,581	50,395	—	—	9
10	EMPLOYMENT AND EMERGENCY SCHEMES .. .. .	874,900	41,000	833,900	872,440	39,390	833,050	2,460	—	1,610	850	—	—	10
11	STATE LABORATORY .. .. .	34,610	1,360	33,250	30,281	1,650	28,631	4,329	290	—	4,619	—	—	11
12	CIVIL SERVICE COMMISSION .. .. .	73,900	19,100	54,800	73,718	19,000	54,718	182	—	100	82	—	—	12
13	AN CHOMHAIRLE EALAÍON .. .. .	35,000	—	35,000	35,000	—	35,000	—	—	—	—	—	—	13
14	SUPERANNUATION AND RETIRED ALLOWANCES .. .. .	1,725,300	164,250	1,561,050	1,667,571	162,987	1,504,584	57,729	—	1,263	56,466	—	—	14
15	SECRET SERVICE .. .. .	7,500	—	7,500	4,575	—	4,575	2,925	—	—	2,925	—	—	15
16	EXPENSES UNDER THE ELECTORAL ACT AND THE JURIES ACT .. .. .	20,700	—	20,700	20,009	—	20,009	691	—	—	691	—	—	16
17	AGRICULTURAL GRANTS .. .. .	8,966,000	—	8,966,000	8,955,197	—	8,955,197	10,803	—	—	10,803	—	—	17
18	LAW CHARGES .. .. .	206,500	8,000	198,500	205,405	10,863	194,542	1,095	2,863	—	3,958	—	—	18
19	MISCELLANEOUS EXPENSES .. .. .	71,607	—	71,607	71,336	—	71,336	271	—	—	271	—	—	19
20	STATIONERY OFFICE .. .. .	957,300	135,100	822,200	953,261	134,662	818,599	4,039	—	438	3,601	—	—	20
21	VALUATION AND ORDNANCE SURVEY .. .. .	282,950	23,700	259,250	252,551	29,639	222,912	30,399	5,939	—	36,338	—	—	21
22	RATES ON GOVERNMENT PROPERTY .. .. .	652,800	13,800	639,000	632,748	13,862	618,886	20,052	62	—	20,114	—	—	22
23	OFFICE OF THE MINISTER FOR JUSTICE .. .. .	172,845	525	172,320	158,706	627	158,079	14,139	102	—	14,241	900	1,580	23
24	GARDA SÍOCHÁNA .. .. .	7,836,490	217,240	7,619,250	7,794,018	225,588	7,568,430	42,472	8,348	—	50,820	—	—	24
25	PRISONS .. .. .	350,042	33,322	316,720	325,331	32,187	293,144	24,711	—	1,135	23,576	—	—	25
26	COURTS OF JUSTICE .. .. .	450,145	55,585	394,560	443,935	64,960	378,975	6,210	9,375	—	15,585	3,400	3,351	26
27	LAND REGISTRY AND REGISTRY OF DEEDS .. .. .	151,430	—	151,430	147,643	—	147,643	3,787	—	—	3,787	—	106	27
28	CHARITABLE DONATIONS AND BEQUESTS .. .. .	8,913	43	8,870	8,786	37	8,749	127	—	6	121	—	—	28
29	LOCAL GOVERNMENT .. .. .	6,713,380	97,470	6,615,910	6,377,191	103,066	6,274,125	336,189	5,596	—	341,785	—	—	29
30	OFFICE OF THE MINISTER FOR EDUCATION .. .. .	912,556	14,206	898,350	886,845	14,693	872,152	25,711	487	—	26,198	—	—	30
31	PRIMARY EDUCATION .. .. .	13,962,400	132,900	13,829,500	13,820,955	134,623	13,686,332	141,445	1,723	—	143,168	—	—	31
32	SECONDARY EDUCATION .. .. .	3,786,250	41,250	3,745,000	3,734,478	43,243	3,691,235	51,772	1,993	—	53,765	—	—	32
33	VOCATIONAL EDUCATION .. .. .	2,303,260	48,050	2,255,210	2,194,173	47,583	2,146,590	109,087	—	467	108,620	—	—	33
34	REFORMATORY AND INDUSTRIAL SCHOOLS .. .. .	233,850	4,200	229,650	209,686	4,610	205,076	24,164	410	—	24,574	—	—	34
35	UNIVERSITIES AND COLLEGES AND DUBLIN INSTITUTE FOR ADVANCED STUDIES .. .. .	2,377,170	—	2,377,170	2,374,771	—	2,374,771	2,399	—	—	2,399	—	—	35
36	NATIONAL GALLERY .. .. .	15,870	120	15,750	14,275	190	14,085	1,595	70	—	1,665	—	—	36
37	LANDS .. .. .	2,909,370	200,000	2,709,370	2,815,440	215,727	2,599,713	93,930	15,727	—	109,657	—	—	37
38	FORESTRY .. .. .	3,679,300	578,000	3,101,300	3,549,868	704,709	2,845,159	129,432	126,709	—	256,141	—	—	38
39	FISHERIES .. .. .	486,680	27,920	458,760	472,686	29,393	443,293	13,994	1,473	—	15,467	10	—	39
40	ROINN NA GAELTACHTA .. .. .	591,650	4,990	586,660	548,335	4,947	543,388	43,315	—	43	43,272	—	152	40
41	AGRICULTURE .. .. .	28,671,704	3,409,694	25,262,010	28,572,405	4,174,387	24,398,018	99,299	764,693	—	863,992	48,976	131,493	41
42	INDUSTRY AND COMMERCE .. .. .	5,785,044	128,244	5,656,800	5,138,770	133,072	5,005,698	646,274	4,828	—	651,102	—	—	42
43	TRANSPORT AND POWER .. .. .	6,393,615	1,173,725	5,219,890	5,923,819	1,064,683	4,859,136	469,796	—	109,042	360,754	—	—	43
44	POSTS AND TELEGRAPHS .. .. .	19,451,500	5,617,900	13,833,600	19,435,999	5,663,180	13,772,819	15,501	45,280	—	60,781	1,400,000	1,431,329	44
45	DEFENCE .. .. .	9,652,400	143,700	9,508,700	8,981,850	297,147	8,684,703	670,550	153,447	—	823,997	—	—	45
46	ARMY PENSIONS .. .. .	2,189,810	2,500	2,187,310	2,144,858	2,493	2,142,365	44,952	—	7	44,945	—	21,919	46
47	EXTERNAL AFFAIRS .. .. .	600,750	6,650	594,100	585,255	7,048	578,207	15,495	398	—	15,893	—	—	47
48	INTERNATIONAL CO-OPERATION .. .. .	223,670	1,500	222,170	220,871	942	219,929	2,799	—	558	2,241	—	5,500	48
49	OFFICE OF THE MINISTER FOR SOCIAL WELFARE .. .. .	1,661,340	1,124,340	537,000	1,617,914	1,099,787	518,127	43,426	—	24,553	18,873	—	—	49
50	SOCIAL INSURANCE .. .. .	8,895,000	—	8,895,000	8,894,054	—	8,894,054	946	—	—	946	—	—	50
51	SOCIAL ASSISTANCE .. .. .	22,124,500	346,500	21,778,000	21,891,191	362,844	21,528,347	233,309	16,344	—	249,653	—	—	51
52	HEALTH .. .. .	11,693,510	31,000	11,662,510	11,682,083	33,591	11,648,492	11,427	2,591	—	14,018	—	—	52
53	CENTRAL MENTAL HOSPITAL .. .. .	63,960	3,230	60,730	63,542	3,497	60,045	418	267	—	685	—	—	53
54	INCREASES IN PENSIONS .. .. .	119,000	—	119,000	108,145	—	108,145	10,855	—	—	10,855	—	—	54
55	REPAYMENTS TO CONTINGENCY FUND .. .. .	107	—	107	107	—	107	—	—	—	—	—	—	55
56	REMUNERATION .. .. .	303,000	—	303,000	276,793	—	276,793	26,207	—	—	26,207	—	—	56
TOTAL .. .. .		£ 190,871,960	14,391,596	176,480,364	187,240,074	15,443,963	171,796,111	3,631,886	1,198,170	145,803		1,453,286	1,595,430	

TOTAL AMOUNT TO BE SURRENDERED ... £ 4,684,253

APPROPRIATION ACCOUNTS—  
PUBLIC SERVICES

1963-64

## PRESIDENT'S ESTABLISHMENT

ACCOUNT of the sum expended, in the year ended 31st March, 1964, 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, including a Grant-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances .. .. .	9,625	9,530	95	—
B.—Travelling and Incidental Expenses				
<i>Original</i> .. £1,425				
<i>Supplementary</i> 850	2,275	2,249	26	—
C.—Motor Cars — Replacement (Grant-in-Aid) .. .. .	750	750	—	—
TOTAL				
<i>Original</i> .. £11,800				
<i>Supplementary</i> 850	12,650	12,529		—
Surplus to be surrendered .. £			121	

## NOTE

In addition to the amount expended under Subhead A, a further sum of £100 was charged to the Vote for Remuneration (No. 56).

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
15th May, 1964.

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.

E. F. SUTTLE,  
*Comptroller and Auditor General.*

## HOUSES OF THE OIREACHTAS

ACCOUNT of the sum expended, in the year ended 31st March, 1964, compared with the sum granted, for the Salaries and Expenses of the Houses of the Oireachtas, including certain Grants-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>DÁIL ÉIREANN</b>				
A.—Salaries of Holders of certain Appointed Offices and Allowances of Comhaltai ..	146,850	145,814	1,036	—
B.—Travelling Expenses of Comhaltai .. ..	61,000	59,913	1,087	—
<b>SEANAD ÉIREANN</b>				
C.—Salaries of Holders of certain Appointed Offices and Allowances of Seanadóiri	46,750	45,887	863	—
D.—Travelling Expenses of Seanadóiri .. ..	14,500	14,896	—	396
<b>HOUSES OF THE OIREACHTAS</b>				
E.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas .. ..	83,935	83,826	109	—
F.1.—Postal Expenses of Comhaltai and Seanadóiri (No. 32 of 1962) .. ..	5,500	5,802	—	302
F.2.—Telephone Expenses of Comhaltai and Seanadóiri (No. 32 of 1962) and of Officers and Staff of the Houses of the Oireachtas ..	1,550	1,667	—	117
F.3.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas .. ..	865	1,343	—	478
G.—Inter-Parliamentary Activities (Grant-in-Aid) ..	3,500	3,400	100	—
H.—Expenses of the Restaurant (Grant-in-Aid) .. ..	2,800	2,594	206	—
I.—Allowances to certain Former Members of the Houses of the Oireachtas .. ..	2,000	1,662	338	—
J.—Witnesses' Expenses ..	200	88	112	—
<b>TOTAL .. ..</b>	<b>£ 369,450</b>	<b>366,892</b>	<b>3,851</b>	<b>1,293</b>

Surplus to be surrendered .. £2,558

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

- F.1 and F.2.—There was no experience of the extent to which Members would avail themselves of the facilities provided.
- F.3.—Excess due to an unanticipated journey abroad ; to an increase in both the number and cost of uniforms supplied and to a refund to a Senior Clerk of admission fee of £100 to course for qualification as Barrister-at-Law.
- H.—The Grant-in-Aid included provision for a Staff Pension Scheme which did not come into operation during the year.
- I.—Saving due to the number of deaths being greater than expected.
- J.—Some witnesses who gave evidence before the Select Committee on the Health Services did not claim any expenses.

## EXTRA REMUNERATION (exceeding £50)

Two Clerk-Typists received sums of £147 and £140, respectively, for reporting duties. A Stationery Clerk, three Clerk-Typists, six Messengers and a Cleaner received sums ranging from £52 to £116 for overtime.

## NOTES

In addition to the amount expended under Subhead E a further sum of £1,500 was charged to the Vote for Remuneration (No. 56).

Fees (stamps) amounting to £146 in respect of this service were received during the year.

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
30th May, 1964.

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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.

E. F. SUTTLE,  
*Comptroller and Auditor General.*

## DEPARTMENT OF THE TAOISEACH

ACCOUNT of the sum expended, in the year ended 31st March, 1964, 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				
<i>Original</i> .. £33,170				
<i>Supplementary</i> 10				
<i>Do.</i> 600				
	33,780	33,707	73	—
B.—Travelling and Incidental Expenses				
<i>Original</i> .. £1,900				
<i>Supplementary</i> 1,300				
	3,200	3,163	37	—
AN COIMISIÚN UM ATH-BHEOCHAN NA GAELIGE				
C.—Tuarastail agus Costais Taistil, 7rl.				
<i>An Chéad Mheastachán</i> .. £520				
<i>Meastachán Forlíontach</i> 420				
	940	934	6	—
COMMISSION ON ITINERANCY				
D.—Travelling and Incidental Expenses				
<i>Original</i> .. £250				
<i>Supplementary</i> 260				
	510	507	3	—
TOTAL				
<i>Original</i> .. £35,840				
<i>Supplementary</i> 10				
<i>Do.</i> 2,580				
	£ 38,430	38,311		—
Surplus to be surrendered .. £			119	

## NOTES

In addition to the amount expended under Subhead A a further sum of £300 was charged to the Vote for Remuneration (No. 56).

The Accounts of other Votes include expenditure of £590 and £340 approximately 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 1963-64.

Commission	Year of Appointment	Total Expenditure to 31st March, 1964
An Coimisiún um Athbheochan na Gaeilge	1958-59	£ 15,927
Commission on Itinerancy .. ..	1960-61	4,999

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE.  
15th May, 1964.

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.

E. F. SUTTLE,  
*Comptroller and Auditor General.*

## CENTRAL STATISTICS OFFICE

ACCOUNT of the sum expended, in the year ended 31st March, 1964, 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 .. ..	175,500	157,913	17,587	—
B.—Travelling and Incidental Expenses .. ..	9,000	5,256	3,744	—
C.—Collection of Statistics .. ..	10,650	4,707	5,943	—
GROSS TOTAL .. £	195,150	167,876	27,274	—
			Surplus of Gross Estimate over Expenditure £27,274	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
D.—Appropriations in Aid ..	1,400	1,648	£248	
NET TOTAL .. £	193,750	166,228	Total Surplus to be surrendered £27,522	

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

- A.—Savings due to unfilled vacancies; to staff changes involving new appointments at lower points on the salary scales; to unforeseen reductions in the staff employed on the Census of Population and to the postponement of the Household Budget Inquiry: offset to the extent of £2,800, approximately, by pay revisions during the year.
- B.—The saving, which was mainly on the provision for travelling, was principally due to the postponement of the Household Budget Inquiry.
- C.—Savings due to delay in introduction of a scheme of payment for Cattle Mart returns and to a reduction in the number of Fair and Market reports submitted; to delay in introduction of additional traffic enumerations and to the postponement of the Household Budget Inquiry.

## APPROPRIATIONS IN AID

Details of the receipts are as follows:—

	£
Fees for statistical information supplied .. ..	1,347
Refund of salary of officer on loan .. ..	146
Compensation for loss of services of an officer injured in an accident ..	90
Miscellaneous .. ..	65
	<u>£1,648</u>

## EXTRA REMUNERATION (exceeding £50)

Eight Clerical Officers, a Clerk-Typist and a Messenger received sums ranging from £51 to £71 for supervisory duties, overtime and task work.

## NOTE

The Account of another Vote includes expenditure of £363 in respect of an officer lent, without repayment, to this Office.

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
1st June, 1964.

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.

E. F. SUTTLE,  
*Comptroller and Auditor General.*

## COMPTROLLER AND AUDITOR GENERAL

ACCOUNT of the sum expended, in the year ended 31st March, 1964, compared with the sum granted, for the Salaries and Expenses of the Office of the Comptroller and Auditor General.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances .. ..	52,620	50,665	1,955	—
B.—Travelling and Incidental Expenses .. ..	900	885	15	—
GROSS TOTAL .. £	53,520	51,550	1,970	—
			Surplus of Gross Estimate over Expenditure £1,970	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
C.— <i>Deduct—</i> Appropriations in Aid ..	5,550	5,980	£430	
NET TOTAL .. £	47,970	45,570	Total Surplus to be surrendered £2,400	

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

A.—The saving was due to vacancies and changes in personnel; partly offset by general increases in remuneration, additional children's allowances and the creation of a supernumerary post.

## APPROPRIATIONS IN AID

Surplus due to increase in two audit fees.

## EXTRA REMUNERATION (exceeding £50)

A Senior Auditor received a gratuity of £250 from the Department of the Taoiseach for services as secretary to An Coimisiún um Athbheochan na Gaeilge.

## NOTE

This Account includes expenditure of £590 in respect of remuneration of an officer on loan, without repayment, to An Coimisiún um Athbheochan na Gaeilge.

K. M. FOWLER,  
*Accounting Officer.*

28th May, 1964.

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.

E. F. SUTTLE,  
*Comptroller and Auditor General.*

## OFFICE OF THE MINISTER FOR FINANCE

ACCOUNT of the sum expended, in the year ended 31st March, 1964, 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
	£	£	£	£
A.—Salaries, Wages and Allowances				
<i>Original</i> .. £265,345				
<i>Supplementary</i> 10				
	265,355	260,528	4,827	—
B.—Remuneration of Banks for the Management of Government Stocks inscribed or registered in their Books ..	89,490	89,488	2	—
C.—Travelling and Incidental Expenses .. ..	11,240	10,772	468	—
CIVIL SERVICE ARBITRATION BOARD				
D.—Fees and Incidental Expenses	750	401	349	—
SAVINGS COMMITTEE				
E.—Travelling and Incidental Expenses .. ..	200	99	101	—
GROSS TOTAL				
<i>Original</i> .. £367,025				
<i>Supplementary</i> 10				
—£	367,035	361,288	5,747	—
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £5,747	
Deduct—			Surplus of Appropriations in Aid realised	
F.—Appropriations in Aid ..	1,755	2,484	£729	
NET TOTAL			Total Surplus to be surrendered	
<i>Original</i> .. £365,270			£6,476	
<i>Supplementary</i> 10				
—£	365,280	358,804		

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

D.—Expenditure depends on the number of claims referred to the Board and cannot be estimated with precision.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Expenses of management of the Local Loans Fund ..	1,750	1,750
2. Refunds of salary and training fees .. ..	—	730
3. Miscellaneous .. ..	5	4
	<u>£1,755</u>	<u>£2,484</u>

## 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 Principal Officer received £200 as a director of Nitrigín Éireann Teoranta. Another Principal Officer received a gratuity of £500 for exceptional duties and extra attendance over a two and a half year period. An Assistant Principal Officer received a gratuity of £200 for higher duties and extra attendance over a number of years. Two Administrative Officers each received gratuities of £67 and a Higher Executive Officer received a gratuity of £100 for higher duties. An Executive Officer received gratuities amounting to £153 for extra attendance.

## NOTES

A sum of £1,371 is charged to Subhead A in respect of the salary of the Secretary to the Savings Committee.

This Account includes expenditure of £489 in respect of staff lent, without repayment, to other Departments.

The Accounts of other Votes include expenditure of £3,472 and £2,712 in respect of the remuneration of staff lent, without repayment, to this Department and to the Savings Committee 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 1963-64.

Commission or Committee	Year of Appointment	Total expenditure to 31st March, 1964
Civil Service Arbitration Board .. ..	1950-51	£ 5,305
Savings Committee .. ..	1955-56	22,015

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
8th June, 1964.

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.

E. F. SUTTLE,  
*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, 1964, 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. . . . .	2,655,000	2,600,844	54,156	—
AA.—Contribution to Cost of Common Staff in Income Tax Conjoint Office, Great Britain . . . . .	3,050	3,164	—	114
B.—Travelling and Incidental Expenses . . . . .	80,800	76,325	4,475	—
C.—Poundage to Distributor of Stamps . . . . .	650	728	—	78
D.—Remuneration, etc., to Collectors and Assessors of Taxes, etc. . . . .	106,500	131,904	—	25,404
E.—Machinery and Repairs in Stamping Branch, Dies, Plates, etc. . . . .	17,510	16,429	1,081	—
F.—Uniform Clothing . . . . .	6,400	5,070	1,330	—
G.—Motor Vehicles for Frontier Patrols, etc. . . . .	13,700	10,844	2,856	—
H.—Revenue Instruments, etc. . . . .	1,200	1,161	39	—
I.—Law Charges, Expenses of Prosecutions, Fees, Rewards, etc. . . . .	10,850	12,475	—	1,625
J.—Compensation . . . . .	5	142	—	137
K.—Losses by Default, Fraud and Accident . . . . .	5	12	—	7
L.—Customs Co-operation Council	1,700	1,537	163	—
GROSS TOTAL . . . . .	£ 2,897,370	2,860,635	64,100	27,365
			Surplus of Gross Estimate over Expenditure £36,735	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
M.—Appropriations in Aid . . . . .	92,500	103,767	£11,267	
NET TOTAL . . . . .	£ 2,804,870	2,756,868	Total Surplus to be surrendered £48,002	

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

- A.—Saving due to vacancies and to staff changes involving appointments at lower points on salary scales. Cost of increases in Civil Service remuneration (£50,000) was met from savings.
- B.—Provision for advertising was not fully utilised. Owing to the late receipt of certain accounts there was a saving on telephones and on telephonists' services. The total saving was partly offset by an excess on travelling, due to increased subsistence, mileage and disturbance rates. The expenditure includes *ex-gratia* payments in ten cases amounting to £15 as compensation for personal property damaged or lost in the course of employment (E.109/41/41).
- C.—Excess due to increase in rates of remuneration and increase in sales.
- D.—Excess due to payment of compensation to certain Collectors of Taxes on cessation of office (E.3/1/62), partly offset by a consequent saving on remuneration.
- E.—Saving on the printing of postage stamps commercially was partly offset by minor excesses on machinery and stores.
- F.—Saving due to late delivery of certain uniforms.
- G.—Provision was made for the purchase of six vehicles but only four were delivered. There was also a saving on repairs. Owing to delay in bringing the full fleet into operation there was a saving on the maintenance of motor cycles.
- I.—Expenditure on costs exceeded the provision by £1,234, and the provision for rewards also proved inadequate. The excess was partly offset by a saving on Counsels' fees.
- J.—Excess due to one case involving £142 compensation arising out of official car accident being the net amount after receipt of £158 under a halving agreement. In addition, £16 legal costs were charged to Subhead I (S.48/18/49).
- K.—Statement of losses charged to this subhead—  
£12—Minor cash discrepancies not involving fraud or culpable negligence.
- L.—Saving due mainly to reduced expenditure on travelling and subsistence.

## 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) ) .. .. .	4,090	4,090
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 .. .. .	49,500	62,484
4. Fines, forfeitures, law costs recovered, etc. .. .. .	28,000	25,926
5. Registry of Business Names .. .. .	300	308
6. Proceeds of customs sales (seizures, etc.) .. .. .	4,500	2,256
7. Charge for manufacture of motor vehicle licences and drivers' licences (Road Fund) .. .. .	1,896	1,896
8. Miscellaneous .. .. .	3,939	6,532
	<u>£92,500</u>	<u>£103,767</u>

3. Receipts vary with volume of trade and tourist traffic.
4. Receipts vary with the number and importance of the cases involved.
6. Receipts vary with the quantity of seizures sold and the prices realised.

8. Miscellaneous items comprised the following :—	£
Recovery of salary of officers on loan .. .. .	2,118
Bill of Entry receipts .. .. .	1,800
Compensation for loss of services of officers injured in accidents ..	1,131
Rent of official premises .. .. .	913
Fees under the Merchant Shipping Acts .. .. .	106
Minor unclassified items, e.g., scrivenery fees, sale of official cars, surpluses in cash, etc. .. .. .	464
	<b>£8,532</b>

## EXTRA REMUNERATION (exceeding £50)

Sixteen members of the Customs and Excise staff received allowances and gratuities varying from £54 to £176 while engaged on Special Inquiry duty.

Five hundred and thirty-nine members of the Customs and Excise staff, one hundred and thirty of the Taxes staff, one hundred and sixty-eight of the General Service staff and thirty-four of the Stamping Branch staff received amounts varying from £50 to £434 in respect of overtime, rewards for detection of smuggling or other Revenue evasions, etc.

## NOTES

Fees (stamps) were received as follows—

Companies Registration ... .. £17,135

This Account includes expenditure of £1,042 in respect of staff temporarily lent, without repayment, to another Department.

The Account of another Department includes expenditure of £103 in respect of staff temporarily lent, without repayment, to this Office.

Claims for £9, £33, £45, £75, £177 and £181 for loss of services of six officers injured in accidents were abandoned (E.112/10/40).

S. REAMONN,  
*Accounting Officer.*

OIFIG NA gCOIMISINEIRÍ IONCAIM,  
30 Bealtaine, 1964.

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.

E. F. SUTTLE,  
*Comptroller and Auditor General.*

## OFFICE OF PUBLIC WORKS

ACCOUNT of the sum expended, in the year ended 31st March, 1964, compared with the sum granted, for the Salaries and Expenses of the Office of Public Works.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances .. ..	739,000	716,427	22,573	—
B.—Travelling and Incidental Expenses .. ..	70,500	83,395	—	12,895
GROSS TOTAL .. £	809,500	799,822	22,573	12,895
			Surplus of Gross Estimate over Expenditure £9,678	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
C.—Appropriations in Aid ..	122,000	138,481	£16,481	
NET TOTAL .. £	687,500	661,341	Total Surplus to be surrendered £26,159	

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

- A.—Saving due to unfilled vacancies. A sum of £15,000 was charged to Vote 56 in respect of increases in remuneration.
- B.—Excess due mainly to an increased volume of travelling and enhanced subsistence allowances; to certain unforeseen expenditure on advertisements; and to increased use of telephones.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Penal interest on overdue loan repayments .. ..	200	599
2. Fees under the Local Loans Fund (Fees and Expenses) Regulations, 1946 .. ..	16,000	27,771
3. Amount recoverable as administration expenses in connection with agency services .. ..	16,000	27,482
4. Amount recoverable from Vote 9 (Subheads BB, I.2 and I.5) in respect of salaries and travelling expenses in connection with coast protection and arterial drainage construction and maintenance works .. ..	45,000	51,280
5. Amount recoverable from Vote 10 in respect of salaries and travelling expenses in connection with employment schemes, etc. .. ..	2,000	4,441

	Estimated	Revised
6. Amount recoverable from Vote 41 in respect of salaries and travelling expenses in connection with drainage surveys and works .. .. .	£ 22,000	£ 21,547
7. Amount recoverable from National Development Fund in respect of salaries and travelling expenses in connection with agricultural schools, etc. .. .. .	2,000	190
8. Amount recoverable as expenses of management of the Local Loans Fund .. .. .	16,000	1,920
9. Miscellaneous .. .. .	2,800	3,251
	<u>£122,000</u>	<u>£138,481</u>

1. The surplus was due to the attraction of penal interest by eleven repayments from local authorities.
2. Loans 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. There were increased activities on major schemes.
5. It was found possible to undertake a greater volume of work than had been provided for in the estimate, and there were receipts in respect of the last quarter of the previous year.
6. A deficit due mainly to unfilled vacancies for Junior Engineers was offset by receipts in respect of the last quarter of the previous year.
7. The work undertaken was less than expected.
8. 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. The management cost was less, and the amount received as fees greater than expected.
9. A casual variation.

## EXTRA REMUNERATION (exceeding £50)

A net total of £3,935 was paid to fifteen Assistant Architects as fees for professional services (E.8/3/46).

The Photographer received £285 from Vote 36 as fees for services rendered (E.7/2/42).

An Executive Officer was paid £71 for performance of higher duties (E.7/3/62).

A Clerical Officer received £51 in respect of overtime.

## NOTES

1. This Account includes expenditure of approximately £6,800 in respect of remuneration of staff lent, without repayment, to other Offices.
2. Services rendered to other Departments without repayment amounted in value to £409.

H. J. MUNDOW,  
*Oifigeach Cuntasaíochta.*

OIFIG NA NOIBREACHA POIBLÍ,  
25 Bealtaine, 1964.

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.

E. F. SUTTLE,  
*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, 1964

SERVICE	Balances, 1st April, 1963	Receipts, 1963-64	Payments, 1963-64	Balances, 31st March, 1964
	£	£	£	£
Shannon Navigation ..	(Dr.) 1,866	22,553	20,906(a)	(Dr.) 219
Irish Church Fund, Loans Repayments ..	10	4	10	4
Marine Works Act, 1902, Maintenance Fund ..	(Dr.) 1,585	2,788	2,076	(Dr.) 873(b)

(a) This total includes £62 paid as compensation and costs on foot of two claims in respect of damage to property caused in 1958 by flooding from a drain at the Errina-Plassey Canal (S.50/2/46).

(b) The following stock is held to the credit of the Fund:—  
£5,800 3½ per cent. Exchequer Bonds, 1965/70.

H. J. MUNDOW,  
*Oifigeach Cuntasaíochta.*

OIFIG NA NOIBREACHA POIBLÍ,  
25 Bealtaine, 1964.

## PUBLIC WORKS AND BUILDINGS

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1964, 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				
<i>Original</i> .. £50,000				
<i>Supplementary</i> 50,000				
	100,000	99,712	288	—
B.—New Works, Alterations and Additions				
<i>Original</i> £3,430,000				
<i>Supplementary</i> 450,000				
	3,880,000	3,836,417	43,583	—
BB.—Coast Protection ..	32,000	22,493	9,507	—
C.—Maintenance and Supplies				
<i>Original</i> .. £750,000				
<i>Supplementary</i> 175,000				
	925,000	926,471	—	1,471
D.—Furniture, Fittings and Utensils				
<i>Original</i> .. £68,000				
<i>Supplementary</i> 40,000				
	108,000	110,056	—	2,056
E.—Rents, Rates, etc. ..	208,000	201,854	6,146	—
F.—Fuel, Light, Water, Cleaning, etc.				
<i>Original</i> .. £275,000				
<i>Supplementary</i> 30,000				
	305,000	285,967	19,033	—
G.—Phoenix Park National School	260	174	86	—
H.1.—River Shannon Works ..	500	439	61	—
H.2.—River Shannon Navigation (Grant-in-Aid) ..	19,000	19,000	—	—
I.1.—Arterial Drainage—Surveys	25,000	20,895	4,105	—
I.2.—Arterial Drainage—Construction Works .. ..	1,300,000	1,255,727	44,273	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
I.3.—Barrow Drainage—Repayment of Advances ..	14,417	14,417	—	—
I.4.—River Fergus Drainage ..	100	—	100	—
I.5.—Arterial Drainage—Maintenance ..	82,000	76,743	5,257	—
J.—Purchase and Maintenance of Engineering Plant and Machinery and Stores ..	538,000	521,936	16,064	—
	7,537,277	7,392,301	148,503	3,527
<i>Deduct—</i>				
Anticipated Savings on various Subheads (See Supplementary Estimate) ..	88,000	—	88,000	—
GROSS TOTAL				
Original £6,792,277				
Supplementary 657,000				
£ 7,449,277	7,392,301		60,503	3,527
<i>Deduct—</i>			Surplus of Gross Estimate over Expenditure £56,976	
K.—Appropriations in Aid				
Original .. £280,277	Estimated	Realised	Deficiency of Appropriations in Aid realised £6,581	
Supplementary 37,000	317,277	310,696		
NET TOTAL			Net Surplus to be surrendered £50,395	
Original £6,512,000				
Supplementary 620,000	£ 7,132,000	7,081,605		

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

## A.—Payments in the year were:—

SERVICE	AMOUNT	DEPARTMENT OF FINANCE AUTHORITY
	£	
DEPARTMENT OF FINANCE—		
Office of Public Works—		
Dublin : Premises at Pembroke Row/Lad Lane ..	52,500	S.2/11/62
DEPARTMENT OF JUSTICE—		
Garda Síochána—		
Cork : Adrigole—wayleave, etc. ..	41	S.14/5/25
Galway : Peterswell—site ..	98	S.14/5/52
Kilkenny : Railway—site ..	131	Do.
Laois : Ballacolla—site ..	75	Do.
Limerick : Abbeyfeale—site ..	420	Do.
Castleconnell—site ..	175	Do.
Mayo : Newport—site ..	104	Do.
Sligo : Aclare—site ..	166	Do.
Tipperary : Coolbawn—site (deposit) ..	25	Do.
Westmeath : Delvin—site ..	231	Do.
DEPARTMENT OF EDUCATION—		
Dublin : Cullenswood House—Subtenant's interest	271	S.18/5/26

		DEPARTMENT OF FINANCE AUTHORITY	
SERVICE		AMOUNT	
		£	
DEPARTMENT OF LANDS—			
Fisheries Branch—			
Donegal	: Killybegs—property .. .. .	1,037	S.27/7/60
Galway	: Galway—property .. .. .	2,147	Do.
DEPARTMENT OF INDUSTRY AND COMMERCE—			
Dublin	: 24 Kildare Street—headrent .. .. .	450	S.2/6/41
DEPARTMENT OF EXTERNAL AFFAIRS—			
Spain	: Madrid—78 Calle de Castello .. .. .	41,841	S.2/10/53
		£99,712	

B.—Expenditure under this subhead is affected by factors outside the control of the Office of Public Works. A statement of expenditure, Department by Department, is at page 23.

BB.—Provision had been made for certain purchases of timber, which did not mature for payment within the year of account.

C.—This subhead consists of a large number of provisions for requirements difficult to predict. A statement of expenditure, Department by Department, is at page 24.

D.—A statement of expenditure, Department by Department, is at page 24. The total value of stocks held in the Central Furniture Stores on 31st March, 1964 was £18,600 approximately.

E.—A statement of expenditure, Department by Department, is at page 24.

F.—This subhead consists of a large number of provisions to meet the requirements of various Government establishments. The saving occurred because payment on foot of some electricity accounts could not be effected within the year. A statement of expenditure, Department by Department, is at page 24.

I.1.—The volume of survey work was somewhat 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 £5,315.

I.2.—Certain contracts for intermediate schemes did not give rise to the expenditure within the year which had been expected; the consequential saving was partially offset by an excess of a casual nature in respect of catchment schemes.

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

				VALUE £
Catchment Schemes: Corrib—Clare .. .. .				34,010
	Maine .. .. .			12,438
	Inny .. .. .			147,554
	Moy .. .. .			199,147
	Deel .. .. .			59,041
	Broadmeadow .. .. .			20,172
	Killimor .. .. .			43,438
Embankment Schemes: Fergus .. .. .				1,429
	Swilly .. .. .			4,526
	Shannon Estuary .. .. .			64,507
	Swilly Lower .. .. .			7,499
Intermediate Scheme: Owvane .. .. .				46

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

J.—The saving arose mainly because items of engineering plant, which had been provided for, were not purchased. The value of stores held at 31st March, 1964, was £300,000 approximately.

APPROPRIATIONS IN AID				Estimated	Realised
				£	£
1. Rents (including receipts from lettings of sporting, fishing rights, etc.)					
	<i>Original</i>	..	£42,000		
	<i>Supplementary</i>	..	4,000		
				46,000	48,756
2. Harbour tolls, dues, etc.				47,000	47,084
3. Sale of surplus and obsolete stores, old materials, etc.					
	<i>Original</i>	..	£4,000		
	<i>Supplementary</i>	..	4,500		
				8,500	9,794
4. Hire of plant				5,000	7,775
5. Sales of farm and garden produce					
	<i>Original</i>	..	£8,000		
	<i>Supplementary</i>	..	500		
				8,500	9,116
6. Admission tickets at parks, piers, etc.					
	<i>Original</i>	..	£5,500		
	<i>Supplementary</i>	..	200		
				5,700	5,638
7. Recoveries from County Councils in respect of arterial drainage maintenance (Nos. 3 of 1945 and 23 of 1955)					
	<i>Original</i>	..	£83,900		
	<i>Supplementary</i>	..	1,700		
				85,600	81,429
8. Recoveries from other Departments, etc., for services carried out on repayment terms					
	<i>Original</i>	..	£55,000		
	<i>Supplementary</i>	..	9,500		
				64,500	74,045
9. Sales of property					
	<i>Original</i>	..	£16,000		
	<i>Supplementary</i>	..	16,000		
				32,000	9,213
10. Miscellaneous					
	<i>Original</i>	..	£13,877		
	<i>Supplementary</i>	..	600		
				14,477	17,846
TOTAL					
	<i>Original</i>	..	£280,277		
	<i>Supplementary</i>	..	37,000		
				£317,277	£310,696

1. Certain receipts had not been provided for; the receipts from lettings of sporting, fishing rights, etc., were £570.

3. Surplus due mainly to receipts from sale, by tender, of surplus stores in prior year coming to account within the year.

4. Receipts in respect of new cranes at Dun Laoghaire Harbour gave rise to the surplus under this head.

5. The receipts were as follows:—Bourn Vincent Memorial Park, £8,819; Phoenix Park, £190; sundry £107. Sales of cattle from the farm at the Bourn Vincent Memorial Park realised more than expected.

7. Certain recoveries did not come to account until after the close of the year.

8. Department of Social Welfare, £41,023; Córas Iompair Éireann, £9,202; College of Science, etc., £6,339; Department of Local Government and Post Office Savings Bank, £3,847; in respect of services rendered by the Central Engineering Workshop and Stores, £9,829; by Dún Laoghaire Harbour Workshops, £891; and by Central Furniture Stores, £807; sundry other receipts amounted to £2,107. The surplus was largely a reflection of the increased expenditure provided for by the supplementary estimate.

9. Some sales could not be completed when expected because of protracted legal formalities.

10. Work done for other parties, £9,801; contributions to cost of works at national schools, £2,574; rebates on fuel costs, £1,177; storage, etc., of boats at Dún Laoghaire and Howth Harbours, £583; licences, football pavilions, etc., Phoenix Park, £872; in respect of electricity, gas, water and heating, £908; articles returned to suppliers, £667; recoupment of rates, £160; sundry other receipts, £1,104.

#### NOTES

1. This Account includes £1,304 expended on premises which were handed over to An Foras Talántais during the year 1959-60. Subhead B.

2. The occupant of an official residence was paid £170 as compensation for damage to his personal property caused by woodworm. Subhead C (S.14/14/47).

3. The Kilmainham Jail Restoration Committee was paid £177 in recoupment of certain insurance premiums. Subhead C (S.102/17/53).

4. In four cases, malicious damage to a total extent of £29 was caused to State property. Subhead C.

5. A total of £792 was spent on the maintenance of St. Enda's College (Pearse Bequest). Subheads C and F (S.22/9/41 and S.22/2/53).

6. A sum of £119 was paid *ex-gratia* to a contractor in recoupment of loss arising from a genuine error in pricing a tender. Subhead D (S.9/7/52).

7. Within the year of account a residence was leased as accommodation for a newly-appointed Secretary of a Department returning from abroad to take up the post; the consequential net charge on the Vote is at the rate of £200 per annum. Subheads E and K (E.85/1/63).

8. Three cases of road accidents involving State vehicles were dealt with on a knock for knock basis and the consequential net expenditure amounted to £68. Subheads I.2 and K (S.48/3/37).

9. Arrears of rent totalling £49 which had accrued in two cases, were written off as irrecoverable. In a third case a claim for mesne rates amounting to about £106 was waived. Subhead K (S.55/6/50, P.25/98/62, S.55/7/47).

10. Twenty-five claims, for yacht tonnage dues amounting to £32, proved ineffective and were abandoned. Subhead K.

11. Losses of stores valued at £85 were written off.

12. Articles surplus to requirements and valued at £215 were transferred to the Department of Defence (S.76/1/53).

13. Articles valued at £32 were transferred to the Commissioners by the Department of Defence (S.8/16/45).

## 14. The following losses by fire not covered by insurance were sustained:—

	£
Garda Depot, Dublin .. .. .	25
Central Bridewell, Dublin .. .. .	40
Grousehall Garda Station, Co. Cavan .. .. .	15
Thurles Garda Station, Co. Tipperary .. .. .	30
Cullenswood House, Dublin .. .. .	11
Ballyhaise Agricultural School, Co. Cavan .. .. .	90
Land Commission, 23/24 Upper Merrion Street, Dublin .. .. .	6
Ennis Bovine T.B. Office, Co. Clare .. .. .	15
College Green P.O. Controller's Office, Dublin .. .. .	2
Droichead Nua Social Welfare Office, Co. Kildare .. .. .	8
Ennis Social Welfare Office, Co. Clare .. .. .	10
Central Mental Hospital, Dundrum, Co. Dublin .. .. .	5

15. The net expenditure during the year on Post Office buildings, charged to Telephone Capital Account, amounted to £115,028.

16. 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,

*Oifigeach Cuntasatochta.*

OIFIG NA NOIBREACHA POIBLÍ,  
18 Meitheamh, 1964.

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.

E. F. SUTTLE,

*Comptroller and Auditor General.*

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

Departments, etc.	Vote	Expenditure
	£	£
President's Establishment .. .. .	4,750	3,074
Houses of the Oireachtas .. .. .	150,000	82,330
Department of the Taoiseach .. .. .	10,000	7,139
Finance .. .. .	227,200	214,181
Justice .. .. .	652,000	633,068
Education .. .. .	1,925,000	2,342,006
Lands .. .. .	194,500	83,399
Agriculture .. .. .	226,100	196,827
Posts and Telegraphs .. .. .	166,000	164,387
Defence .. .. .	19,500	17,944
External Affairs .. .. .	8,500	4,774
Social Welfare .. .. .	15,000	18,365
Health .. .. .	1,500	1,341
Minor New Works not exceeding £2,000 each .. .. .	25,000	32,873
Urgent and Unforeseen Works .. .. .	5,000	11,457
Minor Balances of Expenditure (not provided for above) on Works of prior years .. .. .	15,000	23,252
<b>TOTAL .. .. .</b>	<b>£3,645,050</b>	<b>£3,836,417</b>
<b>Deduct</b> For Works which might not have been carried out during the year .. .. .	215,050	—
	3,430,000	—
<b>Add</b> Supplementary Estimate .. .. .	450,000	—
<b>NET TOTAL .. .. .</b>	<b>£3,880,000</b>	<b>£3,836,417</b>

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

DEPARTMENT	C Maintenance and Supplies		D Furniture, Fittings and Utensils		E Rents, Rates, etc.		F Fuel, Light, Water, Cleaning, etc.	
	Vote	Expen- diture	Vote	Expen- diture	Vote	Expen- diture	Vote	Expen- diture
President ..	£ 19,000	£ 21,703	£ 1,100	£ 1,155	—	—	£ 4,100	£ 4,364
Oireachtas ..	10,000	9,646	1,500	3,022	—	—	6,500	5,820
Taoiseach ..	3,400	6,194	650	974	200	393	3,900	4,472
Comptroller and Auditor General	300	314	60	31	30	25	250	247
Finance ..	326,700	399,523	11,010	22,041	62,710	61,469	57,000	63,667
Justice ..	137,200	144,528	5,360	9,388	28,030	26,906	38,450	41,299
Local Government	2,300	6,879	650	1,668	1,800	1,898	3,000	3,241
Education ..	44,800	47,116	3,890	6,745	1,470	1,518	24,000	18,549
Lands ..	12,950	18,594	2,500	4,705	9,970	8,426	16,000	16,414
Gaeltacht ..	440	450	150	122	1,600	2,294	250	134
Agriculture ..	32,800	37,135	3,100	6,532	10,810	8,716	32,000	36,463
Industry and Com- merce ..	4,750	9,222	2,350	3,199	5,430	4,739	3,500	3,808
Transport and Power	4,900	7,985	1,160	1,230	5,600	3,606	5,250	6,475
Posts and Telegraphs	59,600	85,210	9,550	20,039	140	152	23,300	25,045
Defence ..	11,280	14,761	1,300	2,163	2,810	2,742	6,000	7,093
External Affairs ..	33,200	42,095	16,770	13,657	66,330	66,350	18,000	18,837
Social Welfare ..	17,760	32,716	2,000	4,368	10,980	12,536	22,500	21,295
Health ..	28,620	42,400	1,900	2,113	90	84	11,000	8,744
Unallocated ..	—	—	3,000	6,904	—	—	—	—
Add Supplementary Estimate	750,000	926,471	68,000	110,056	208,000	201,854	275,000	285,967
	175,000	—	40,000	—	—	—	30,000	—
TOTAL ..	£ 925,000	£ 926,471	108,000	110,056	208,000	201,854	305,000	285,967

## NATIONAL DEVELOPMENT FUND

STATEMENT OF RECEIPTS AND PAYMENTS BY THE COMMISSIONERS OF PUBLIC WORKS  
IN THE YEAR ENDED 31st MARCH, 1964

SERVICE	Balance at 1st April, 1963	Receipts	Total	Payments	Balance at 31st March, 1964
	£	£	£	£	£
Gaeltacht Project— Inishere Pier ..	Dr. 85	—	Dr. 85	—	Dr. 85
Drainage Works— Owenogarney River Embankments Scheme ..	Dr. 379	—	Dr. 379	116	Dr. 495
Deele and Swillyburn Rivers Scheme ..	4,850	—	4,850	85	4,765
<b>TOTAL ..£</b>	<b>4,386</b>	<b>—</b>	<b>4,386</b>	<b>201</b>	<b>4,185</b>

H. J. MUNDOW,  
*Oifigeach Cuntasaíochta.*OIFIG NA NOIBREACHA POIBLÍ,  
18 Meitheamh, 1964.

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.

E. F. SUTTLE,  
*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, 1964, 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 .. ..	93,400	91,373	2,027	—
B.—Travelling and Incidental Expenses .. ..	14,500	12,735	1,765	—
C.—Urban Employment Schemes	200,000	184,414	15,586	—
D.—Rural Employment Schemes	35,000	30,975	4,025	—
E.—Minor Employment Schemes	130,000	133,464	—	3,464
F.—Development Works in Bogs used by Landholders and other Private Producers ..	160,000	170,153	—	10,153
G.—Rural Improvements Scheme	225,000	232,816	—	7,816
H.—Miscellaneous Schemes ..	17,000	16,510	490	—
GROSS TOTAL .. £	874,900	872,440	23,893	21,433
			Surplus of Gross Estimate over Expenditure £2,460	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>	<i>Deficiency of Appropriations in Aid realised</i>	
I.—Appropriations in Aid ..	41,000	39,390	£1,610	
NET TOTAL .. £	833,900	833,050	Net Surplus to be surrendered £850	

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

A and B.—Savings due mainly to vacancies in the Inspectorate. A sum of £2,000 received from the Vote for Remuneration (No. 56) was credited to Subhead A.

C.—Saving due mainly to delay by some of the local authorities in submitting suitable schemes to absorb the money available.

D.—Saving due to delay by some of the local authorities

(a) in submitting suitable schemes to absorb the money available, and

(b) in the submission, examination and certification of final documents in respect of completed schemes.

- E.—Over 900 schemes are involved. Rate of progress of the schemes was greater than expected due mainly to the exceptionally favourable weather conditions in the winter period.
- F.—The new schemes sanctioned in 1963-64 totalled 1,311 representing an expenditure of £159,000 approximately. Owing to the exceptionally favourable weather conditions a bigger clearance of previous year's uncompleted schemes was made resulting in the overexpenditure of £10,153.
- G.—637 new schemes costing £192,520 were sanctioned. An exceptionally large number of schemes was sanctioned early in the financial year which coupled with the favourable weather conditions resulted in the overexpenditure.
- H.—Casual variation.

## 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 ..	£ 40,000	£ 38,443
2. Miscellaneous receipts .. .. .	1,000	947
	£41,000	£39,390

1. In view of the heavy expenditure on rural improvements schemes in the early part of the financial year, the offer of new grants was restricted thereby reducing the contributions.

2. Casual variation.

## NOTES

1. An *ex-gratia* payment of £25 was made in respect of damage to a car travelling on a road which was repaired under a rural improvements scheme, Subhead G (S.113/1/61).

2. Payment of £35 was made in respect of interference with watering facilities for stock as a result of drainage work carried out under a rural improvements scheme, Subhead G; and a sum of £12 was paid for legal expenses arising out of the claim (S.113/1/61).

3. Certain items of bedding were made available to this Office by the Department of Defence for use on an archaeological excavation at Behy, Co. Mayo (S.4/11/62).

RISTEARD Ó HEIGEARTUIGH,  
*Accounting Officer.*

SPECIAL EMPLOYMENT SCHEMES OFFICE,  
1st June, 1964.

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.

E. F. SUTTLE.

*Comptroller and Auditor General.*

## STATE LABORATORY

ACCOUNT of the sum expended, in the year ended 31st March, 1964, 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 .. .. .	32,630	28,629	4,001	—
B.—Travelling and Incidental Expenses .. .. .	500	390	110	—
C.—Apparatus and Chemical Equipment .. .. .	1,480	1,262	218	—
GROSS TOTAL .. £	34,610	30,281	4,329	—
			Surplus of Gross Estimate over Expenditure £4,329	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
D.—Appropriations in Aid ..	1,360	1,650	£290	
NET TOTAL .. £	33,250	28,631	Total Surplus to be surrendered £4,619	

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

- A.—Saying due to unfilled vacancies in the grade of Chemist and to staff changes involving appointments at lower points on the salary scales; offset to the extent of £550, approximately, by pay revisions during the year.
- B.—The saving was mainly on travelling, expenditure on which is difficult to forecast.
- C.—Saying due to delay in delivery of new apparatus.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts for various analyses, examinations, tests, etc. ..	1,200	1,495
2. Recovery from Road Fund in respect of analysis of road-making materials .. .. .	150	150
3. Miscellaneous .. .. .	10	5
	£1,360	£1,650

T. K. WHITAKER,  
Accounting Officer.

DEPARTMENT OF FINANCE,  
21st May, 1964.

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.

E. F. SUTTLE,  
Comptroller and Auditor General.

## CIVIL SERVICE COMMISSION

ACCOUNT of the sum expended, in the year ended 31st March, 1964, compared with the sum granted, for the Salaries and Expenses of the Civil Service Commission and of the Local Appointments Commission.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances				
Original .. £53,400				
Less Supplementary 1,000				
	52,400	52,161	239	—
A.2.—Examiners, etc.				
Original .. £8,200				
Supplementary 450				
	8,650	8,673	—	23
B.—Travelling and Incidental Expenses				
Original .. £4,100				
Supplementary 600				
	4,700	4,792	—	92
C.—Examinations				
Original .. £5,000				
Supplementary 3,150				
	8,150	8,092	58	—
GROSS TOTAL				
Original .. £70,700				
Supplementary 3,200				
£	73,900	73,718	297	115
Deduct—	Estimated	Realised	Surplus of Gross Estimate over Expenditure £182	
D.—Appropriations in Aid			Deficiency of Appropriations in Aid realised £100	
Original .. £18,400				
Supplementary 700				
	19,100	19,000		
NET TOTAL			Net Surplus to be surrendered £82	
Original .. £52,300				
Supplementary 2,500				
£	54,800	54,718		

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) )					
	<i>Original</i>	..	£18,400		
	<i>Supplementary</i>	..	700		
				19,100	18,946
2. Miscellaneous					
	..	..	..	—	54
TOTAL					
	<i>Original</i>	..	£18,400		
	<i>Supplementary</i>	..	700		
				£19,100	£19,000

## EXTRA REMUNERATION (exceeding £50)

An Executive Officer received a gratuity of £75 for higher duties.

## NOTES

In addition to the amount expended under Subhead A.1 a further sum of £900 was charged to the Vote for Remuneration (No. 56).

Fees (stamps) amounting to £15,909 in respect of this service were received during the year.

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
19th May, 1964.

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.

E. F. SUTTLE,  
*Comptroller and Auditor General.*

## AN CHOMHAIRLE EALAÍON

ACCOUNT of the sum expended, in the year ended 31st March, 1964, compared with the sum granted, for a Grant (Grant-in-Aid) to An Chomhairle Ealaíon.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Grant under Section 5 of the Arts Act, 1951 (Grant-in-Aid)				
Original ..	£30,000			
Supplementary ..	5,000			
	35,000	35,000	—	—

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
5th May, 1964.

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

E. F. SUTTLE,  
*Comptroller and Auditor General.*

## SUPERANNUATION AND RETIRED ALLOWANCES

ACCOUNT of the sum expended, in the year ended 31st March, 1964, compared with the sum granted, for Pensions, Superannuation, Compensation (including Workmen's Compensation), and Additional and other Allowances and Gratuities under the Superannuation Acts, 1834 to 1963, and 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 <i>Original</i> .. £946,000 <i>Supplementary</i> 27,000	973,000	942,747	30,253	—
B.—Additional Allowances and Gratuities in respect of Established Officers <i>Original</i> .. £469,000 <i>Supplementary</i> 60,000	529,000	509,115	19,885	—
C.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 .. .. .	38,000	36,718	1,282	—
D.—Agency Payments in respect of Compensation Allowances <i>Original</i> .. £33,250 <i>Supplementary</i> 19,000	52,250	49,966	2,284	—
E.—Gratuities in respect of Un-established Officers ..	35,000	29,880	5,120	—
F.—Injury Grants .. ..	35,000	33,855	1,145	—
G.—Fees to Medical Referees and Occasional Fees to Doctors	400	368	32	—
H.—Compensation in respect of Death or Personal Injuries and other Expenses in connection therewith ..	2,650	2,019	631	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
I.—Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows	60,000	62,903	—	2,903
GROSS TOTAL				
Original £1,619,300	£ 1,725,300	1,667,571	60,632	2,903
Supplementary 106,000				
			Surplus of Gross Estimate over Expenditure £57,729	
Deduct—	Estimated	Realised	Deficiency of Appropriations in Aid realised	
J.—Appropriations in Aid				
Original .. £152,450	164,250	162,987	£1,263	Net Surplus to be surrendered £56,466
Supplementary 11,800				
NET TOTAL				
Original £1,466,850	£ 1,561,050	1,504,584		
Supplementary 94,200				

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

A and B.—The trend towards higher expenditure, manifested earlier in the year and necessitating a Supplementary Vote, abated somewhat in the final quarter due to a diminution in the number of retirements and an increase in the number of deaths of pensioners.

E.—Experience of the operation of modified conditions for the grant of awards is required to enable closer estimation to be made.

H.—Saving due to deaths and to smaller awards to Civil Defence volunteers than anticipated.

## 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)		
Original .. £34,240		
Supplementary 11,800		
	46,040	46,052
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	600
3. Receipt from the Social Insurance Fund for pension liability of staff (No. 11 of 1952 (sec. 40) ) ..	101,470	101,470

		Estimated	Realised
		£	£
4. Pension liability in respect of officers on loan, etc. . .		16,000	14,583
5. Miscellaneous . . . . .		40	282
	TOTAL		
	Original . .	£152,450	
	Supplementary . .	11,800	
		£164,250	£162,987

## EXTRA REMUNERATION (exceeding £50)

Thirty-six pensioners received from public funds sums ranging from £51 to £2,525 as remuneration for services rendered.

## NOTE

In addition to the expenditure charged to Subheads A and I in this Account, sums of £13,400 and £2,500, respectively, were charged to the Vote for Increases in Pensions (No. 54) in respect of increases in certain pensions, etc.

T. K. WHITAKER,  
Accounting Officer.

DEPARTMENT OF FINANCE,  
28th May, 1964.

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.

E. F. SUTTLE,  
Comptroller and Auditor General.

## SECRET SERVICE

ACCOUNT of the sum expended, in the year ended 31st March, 1964,  
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	4,575	2,925	—

Surplus to be surrendered .. £2,925

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

The estimate is necessarily conjectural.

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
6th May, 1964.

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

E. F. SUTTLE,  
*Comptroller and Auditor General.*

# EXPENSES UNDER THE ELECTORAL ACT AND THE JURIES ACT

ACCOUNT of the sum expended, in the year ended 31st March, 1964, compared with the sum granted, for Expenses under the Electoral Act, 1923, and the Juries Act, 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 .. .. .	20,700	20,009	691	—

Surplus to be surrendered . . . £691

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
15th May, 1964.

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.

E. F. SUTTLE,  
*Comptroller and Auditor General.*

## AGRICULTURAL GRANTS

ACCOUNT of the sum expended, in the year ended 31st March, 1964, compared with the sum granted, for Grants to Local Authorities in Relief of Rates on Agricultural Land.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Agricultural Grant under the Local Government (Ireland) Act, 1898 (as amended) .. .. .	599,011	599,011	—	—
B.—Supplementary Grant under the Local Government (Rates on Agricultural Land) Act, 1925 ..	150,989	150,989	—	—
C.—Additional Supplementary Grant under the Local Government (Rates on Agricultural Land) Act, 1931 ..	750,000	750,000	—	—
D.—Further Increase of Agricultural Grant under the Rates on Agricultural Land (Relief) Act, 1939 .. .. .	370,000	370,000	—	—
E.—Additional Grant under the Rates on Agricultural Land (Relief) Acts, 1946, 1953, 1956, 1959 and 1962 Original £6,946,000 Supplementary 150,000	7,096,000	7,085,197	10,803	—
<b>TOTAL</b> Original £8,816,000 Supplementary 150,000	£8,966,000	8,955,197		
Surplus to be surrendered ..		£	10,803	

T. K. WHITAKER,  
Accounting Officer.

DEPARTMENT OF FINANCE,  
6th May, 1964.

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

E. F. SUTTLE,  
Comptroller and Auditor General.

## LAW CHARGES

ACCOUNT of the sum expended, in the year ended 31st March, 1964, 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.—Salaries, Wages and Allowances .. .. .	126,000	124,222	1,778	—
B.—Witnesses' Expenses, etc.				
<i>Original</i> .. £15,000				
<i>Supplementary</i> 7,000	22,000	24,878	—	2,878
C.—Fees to Counsel				
<i>Original</i> .. £27,000				
<i>Supplementary</i> 10,000	37,000	35,623	1,377	—
D.—General Law Expenses				
<i>Original</i> .. £23,000				
<i>Less Supplementary</i> 9,000	14,000	13,714	286	—
E.—Defence of Public Servants				
<i>Original</i> .. £2,000				
<i>Supplementary</i> 5,500	7,500	6,968	532	—
<b>GROSS TOTAL</b>				
<i>Original</i> .. £193,000				
<i>Supplementary</i> 13,500	£ 206,500	205,405	3,973	2,878
<b>Deduct—</b>			<b>Surplus of Gross Estimate over Expenditure £1,095</b>	
F.—Appropriations in Aid				
<i>Original</i> .. £7,000	Estimated	Realised	<b>Surplus of Appropriations in Aid realised £2,863</b>	
<i>Supplementary</i> 1,000	8,000	10,863		
<b>NET TOTAL</b>			<b>Total Surplus to be surrendered, £3,958</b>	
<i>Original</i> .. £186,000	£ 198,500	194,542		
<i>Supplementary</i> 12,500				

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

B and E.—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> ..	£5,050		
<i>Supplementary</i> ..	1,000		
		6,050	8,730
2. Local Loans Fund, expenses of management ..	..	1,950	2,133
TOTAL			
<i>Original</i> ..	£7,000		
<i>Supplementary</i> ..	1,000		
		£8,000	£10,863

## EXTRA REMUNERATION (exceeding £50)

A Temporary Assistant Solicitor in the Chief State Solicitor's Office received a gratuity of £150 for extra responsibilities. Two Law Clerks received sums of £75 and £87, respectively, for overtime.

From Vote 52 a Clerk-Typist in the Chief State Solicitor's Office received £210 for overtime and gratuities amounting to £99 for special duties in connection with the Fluoridation Case.

T. K. WHITAKER,

*Accounting Officer.*

DEPARTMENT OF FINANCE,  
2nd June, 1964.

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.

E. F. SUTTLE,

*Comptroller and Auditor General.*

## MISCELLANEOUS EXPENSES

ACCOUNT of the sum expended, in the year ended 31st March, 1964, 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.—Property Values (Arbitrations and Appeals) ..	3,200	3,012	188	—
C.—Bounties (Triplets and Centenarians) ..	150	67	83	—
D.—Marsh's Library (Grant-in-Aid) ..	2,500	2,500	—	—
E.—The Irish Society for the Prevention of Cruelty to Children (Grant-in-Aid)				
<i>Original</i> ..	Nil			
<i>Supplementary</i> ..	£1,757			
	1,757	1,757	—	—
F.—The Racing Board (Grant-in-Aid)				
<i>Original</i> ..	Nil			
<i>Supplementary</i> ..	£50,000			
	50,000	50,000	—	—
TOTAL				
<i>Original</i> ..	£19,850			
<i>Supplementary</i> ..	1,757			
<i>Do.</i> ..	50,000			
	£ 71,607	71,336		—
Surplus to be surrendered ..	£		271	

## NOTE

Fees (stamps) amounting to £893 in respect of this service were received during the year.

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
19th May, 1964.

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,

E. F. SUTTLE,  
*Comptroller and Auditor General.*

## STATIONERY OFFICE

ACCOUNT of the sum expended, in the year ended 31st March, 1964, compared with the sum granted, for the Salaries and Expenses of the Stationery Office; for Printing and Binding, and the provision of Paper, Publications, Office Machinery and other Office Supplies for 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 .. ..	97,300	97,139	161	—
B.—Travelling and Incidental Expenses .. ..	6,300	6,260	40	—
C.—Printing and Binding Original .. £345,000 Supplementary 45,000	390,000	392,140	—	2,140
D.—Paper Original .. £256,000 Supplementary 40,000	296,000	290,167	5,833	—
E.—Publications Original .. £19,200 Supplementary 2,000	21,200	21,106	94	—
F.—Office Machinery and other Office Supplies Original .. £140,000 Supplementary 6,500	146,500	146,449	51	—
GROSS TOTAL Original .. £863,800 Supplementary 93,500	£ 957,300	953,261	6,179	2,140
			Surplus of Gross Estimate over Expenditure £4,039	
Deduct—				
G.—Appropriations in Aid Original .. £123,600 Supplementary 11,500	Estimated	Realised	Deficiency of Appropriations in Aid realised £438	
	135,100	134,662		
NET TOTAL Original .. £740,200 Supplementary 82,000	£ 822,200	818,599	Net Surplus to be surrendered £3,601	

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

A.—A sum of £1,800 was received from the Vote for Remuneration (No. 56).

APPROPRIATIONS IN AID				Estimated	Realised
				£	£
1. Sales of publications .. ..	Original ..	£31,500			
	Supplementary	9,000		40,500	40,782
2. Advertisements and notices in Government publications .. ..	.. ..	..		7,200	7,242
3. Supplies and services provided on repayment .. ..	Original ..	£80,700			
	Supplementary	2,500		83,200	82,865
4. Sales of waste paper and surplus stores and other miscellaneous receipts .. ..	.. ..	..		4,200	3,773
TOTAL					
	Original ..	£123,600			
	Supplementary	11,500		£135,100	£134,662

4. Sums due in respect of sales of waste paper were not received until the following year.

## VALUE OF STOCK IN HAND ON 31ST MARCH, 1964

	£
Paper .. ..	133,245
Miscellaneous stores ..	19,039
	<u>£152,284</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 £51 to £145 were paid to twenty-seven officers of different grades for overtime.

## NOTE

Free copies of official publications were issued to:—

International Labour Office .. ..	£18 (S.46/2/35)
Library of the Council of Europe .. ..	£3 (S.46/13/50)
The Editor of the <i>Irish Law Times and Solicitors' Journal</i> .. ..	£6 (S.46/3/50)
Food and Agriculture Organisation .. ..	£11 (S.71/14/46)
Bibliothek des Instituts für Weltwirtschaft an der Universität, Kiel .. ..	£3 (S.46/29/30)
Library Committee of King's Inns .. ..	£193 (S.46/29/30)

BRIAN O BROLCHAIN,  
Accounting Officer.

STATIONERY OFFICE,  
30th May, 1964.

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.

E. F. SUTTLE,  
Comptroller and Auditor General.

## VALUATION AND ORDNANCE SURVEY

ACCOUNT of the sum expended, in the year ended 31st March, 1964, 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 .. ..	218,000	208,712	9,288	—
B.—Travelling and Incidental Expenses .. ..	34,300	34,129	171	—
C.—Stores .. ..	5,100	6,157	—	1,057
D.—Equipment .. ..	25,550	3,553	21,997	—
GROSS TOTAL .. £	282,950	252,551	31,456	1,057
			Surplus of Gross Estimate over Expenditure £30,399	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
E.—Appropriations in Aid ..	23,700	29,639	£5,939	
NET TOTAL .. £	259,250	222,912	Total Surplus to be surrendered £36,338	

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

- A.—Saving was mainly due to delay in filling vacancies, deaths, retirements, resignations and transfers, offset by increases in remuneration.
- C.—A number of accounts in respect of goods supplied in 1962-63 were not furnished within the year and the cost of a number of items was greater than anticipated.
- D.—The new printing machine was not delivered within the year.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
<b>VALUATION OFFICE</b>		
1. Contributions by rating authorities pursuant to 37 and 38 Vict., c. 70 in respect of the expenses of the annual revision of valuations .. .. .	6,295	6,295
2. Fees payable pursuant to 23 Vict., c. 4 (sec. 9) .. .. .	1,700	1,615
3. Miscellaneous .. .. .	650	884
<b>ORDNANCE SURVEY</b>		
4. Sales of maps .. .. .	15,000	20,810
5. Repayment by Stationery Office for facsimile reproduction of ancient manuscripts .. .. .	5	—
6. Miscellaneous .. .. .	50	35
	<u>£23,700</u>	<u>£29,639</u>

4. Receipts from sales of maps were much greater than anticipated.

## EXTRA REMUNERATION (exceeding £50)

Five Clerical Officers, two Technical Assistants, Grade I, two Technical Assistants, Grade III and two Examiners of Maps received sums ranging from £52 to £68, approximately, in respect of overtime.

## NOTES

This Account includes expenditure of £492 in respect of remuneration of an officer on loan, without repayment, to another Department.

The Account of the Department of Posts and Telegraphs includes expenditure of £165 in respect of remuneration of staff temporarily lent, without repayment, to this Office.

Damage to an official vehicle involved in a road accident amounted to £58. Arising out of two other accidents payments amounting to £81 were paid to third parties (S. 58/3/62).

A van purchased for £872 in May, 1962, was damaged beyond economic repair in an accident. The loss, less a sum of £132 realised from the sale of the damaged vehicle and accessories, was written off (S.48/1/63).

J. MOONEY,  
*Accounting Officer.*

VALUATION OFFICE,  
9th June, 1964.

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.

E. F. SUTTLE,  
*Comptroller and Auditor General.*

## APPENDIX A

FACE VALUE OF MAPS SUPPLIED TO AND SPECIAL WORK DONE FOR OTHER DEPARTMENTS  
AND OFFICES DURING THE YEAR ENDED 31ST MARCH, 1964, WITHOUT REPAYMENT

Number of Vote	Service	Face Value of Maps	Cost of Special Services	Total
		£	£	£
1	President's Establishment .. ..	1	—	1
3	Department of the Taoiseach ..	1	—	1
6	Minister for Finance .. ..	2	—	2
7	Revenue Commissioners .. ..	3	—	3
8	Office of Public Works .. ..	1,005	736	1,741
10	Employment and Emergency Schemes	144	—	144
18	Law Charges .. ..	24	—	24
23	Minister for Justice .. ..	2	45	47
24	Garda Síochána .. ..	1,189	273	1,462
27	Land Registry .. ..	6,078	182	6,260
29	Local Government .. ..	360	16	376
30	Minister for Education .. ..	7,347	242	7,589
37	Lands .. ..	3,983	—	3,983
38	Forestry .. ..	3,456	80	3,536
39	Fisheries .. ..	124	—	124
40	Roinn na Gaeltachta .. ..	13	—	13
41	Agriculture .. ..	1,145	2	1,147
42	Industry and Commerce .. ..	137	—	137
43	Transport and Power .. ..	21	—	21
44	Posts and Telegraphs .. ..	998	103	1,101
45	Defence .. ..	4,006	433	4,439
47	External Affairs .. ..	2	475	477
49	Social Welfare .. ..	9	—	9
52	Health .. ..	9	—	9
	TOTAL .. .. £	30,059	2,587	32,646

## APPENDIX B

FACE VALUE OF MAPS PRESENTED DURING THE YEAR ENDED 31ST MARCH, 1964, TO VARIOUS INSTITUTIONS

					£	
National Library	..	..	..	..	59	
Bodleian Library, Oxford	..	..	..	..	12	
Cambridge University Library	..	..	..	..	12	
Department of State, Washington, U.S.A.	..	..	..	..	38	
University College, Galway	..	..	..	..	1	
University College, Cork	..	..	..	..	1	
University College, Dublin	..	..	..	..	1	
Trinity College, Dublin	..	..	..	..	1	
British Museum, London	..	..	..	..	19	
Royal Geographical Society, London	..	..	..	..	2	
Queens University, Belfast	..	..	..	..	2	
Magee University College, Derry	..	..	..	..	2	
British House of Commons	..	..	..	..	2	
National Library of Scotland	..	..	..	..	2	
National Library of Wales	..	..	..	..	2	
				TOTAL	£156	

## RATES ON GOVERNMENT PROPERTY

ACCOUNT of the sum expended, in the year ended 31st March, 1964, 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. ..	643,700	631,010	12,690	—
B.—Contributions towards Rates on Premises occupied by Representatives of External Governments ..	9,100	1,738	7,362	—
GROSS TOTAL .. £	652,800	632,748	20,052	—
			Surplus of Gross Estimate over Expenditure £20,052	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
C.—Appropriations in Aid ..	13,800	13,862	£62	—
NET TOTAL .. £	639,000	618,886	Total Surplus to be surrendered £20,114	

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

B.—The saving is mainly due to non-payment of non-beneficial rates, including possible arrears, 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)) ..	12,890	12,896
2. Receipts from Post Office Savings Bank for premises occupied in connection therewith ..	830	892
3. Payment by local authorities for premises occupied by Local Accounts and Supply Staff, Department of Local Government (No. 20 of 1925 (sec. 10)) ..	80	74
	£13,800	£13,862

J. MOONEY,  
Accounting Officer.

VALUATION OFFICE,  
9th June, 1964.

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.

E. F. SUTTLE,  
Comptroller and Auditor General.

## OFFICE OF THE MINISTER FOR JUSTICE

ACCOUNT of the sum expended, in the year ended 31st March, 1964, 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 certain Grants-in-Aid; and of the Public Record Office, and of the Keeper of State Papers, and for the purchase of Historical Documents, etc.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>A.—Salaries, Wages and Allowances</b>				
<i>Original</i> .. £159,000				
<i>Supplementary</i> .. 10				
	159,010	150,006	9,004	—
<b>B.—Travelling and Incidental Expenses</b> .. ..	7,280	6,996	284	—
<b>C.—Expenses in connection with Awards for Acts of Bravery</b>	30	8	22	—
<b>D.1.—Payments to the Incorporated Council of Law Reporting for Ireland</b> ..	4,000	700	3,300	—
<b>D.2.—Committee on Irish and Comparative Law (Grant-in-Aid)</b> .. ..	25	25	—	—
<b>E.—Commissions and Special Inquiries</b> .. ..	2,500	971	1,529	—
<b>GROSS TOTAL</b>				
<i>Original</i> .. £172,835				
<i>Supplementary</i> .. 10				
	£ 172,845	158,706	14,139	—
	<u>Estimated</u>	<u>Realised</u>	Surplus of Gross Estimate over Expenditure £14,139	
<b>Deduct—</b>			Surplus of Appropriations in Aid realised	
<b>F.—Appropriations in Aid</b> ..	525	627	£102	
<b>NET TOTAL</b>			Total Surplus to be surrendered	
<i>Original</i> .. £172,310				
<i>Supplementary</i> .. 10				
	£ 172,320	158,079	£14,241	

Extra Receipts payable to Exchequer

Estimated

Realised

Fees for Nationality and Citizenship Certificates (No. 26 of 1956)

£

900

£

1,580

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

- A.—No expenditure on additional assistance and delay in filling vacancies. The pay provision for Clerk-Typists was overestimated. These savings were offset by increases in remuneration.
- D.1.—Legal text books not ready for publication to the extent anticipated in 1963-64. One only was published.
- E.—Fewer meetings of Commissions, two of which have terminated their meetings, and consequential reduction in travelling expenses.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Refunds of payments made under Subhead D.1 .. .. .	500	576
2. Miscellaneous .. .. .	25	51
	<u>£525</u>	<u>£627</u>

## EXTRA REMUNERATION (exceeding £50)

One officer received an allowance of £55 while engaged on higher duties.  
Two Clerical Officers received sums of £146 and £159 for overtime.

## NOTE

Fees (stamps) were received as follows:—

Film Censorship .. .. .	£
	5,204
Searches, copies, etc., in Public Record Office .. .. .	592

Total expenditure in respect of Commissions and Special Inquiries on account of which payments were made in the year 1963-64.

	Year of Appointment	Total Expenditure to 31st March, 1964.
		£
Ground Rents Commission ...	1961/62	924
Committee on Court Practice and Procedure ... ..	1961/62	673
Committee on Law of Bankruptcy	1962/63	398

P. BERRY,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE,  
22nd June, 1964.

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.

E. F. SUTTLE,  
*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, 1964, compared with the sum granted, for the Salaries and Expenses of the Garda Síochána including Pensions, etc., and for payments of compensation and other expenses arising out of service in the Local Security Force.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances				
<i>Original</i> £4,485,661				
<i>Supplementary</i> 912,000				
	5,397,661	5,415,256	—	17,595
B.—Travelling and Incidental Expenses	237,247	249,808	—	12,561
C.—Clothing and Equipment	113,750	133,787	—	20,037
D.—Station Services	67,000	72,994	—	5,994
E.—Transport and Carriage	175,482	166,643	8,839	—
F.—Medical Expenses	14,025	11,805	2,220	—
G.—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: Compensation in respect of Death, Personal Injuries, etc., of Members of the Local Security Force				
<i>Original</i> £1,729,225				
<i>Supplementary</i> 102,100				
	1,831,325	1,743,725	87,600	—
GROSS TOTAL				
<i>Original</i> £6,822,390				
<i>Supplementary</i> 1,014,100				
£	7,836,490	7,794,018	98,659	56,187
			Surplus of Gross Estimate over Expenditure £42,472	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
H.—Appropriations in Aid	217,240	225,588	£8,348	
NET TOTAL				
<i>Original</i> £6,805,150				
<i>Supplementary</i> 1,014,100				
£	7,619,250	7,568,430	Total Surplus to be surrendered £50,820	

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

- A.—Excess attributable to increases in pay and allowances awarded to the Garda Síochána in February, 1964.
- B.—Excess is due mainly to increased rates of subsistence allowance, greater expenditure on telephones, cost of transfer of Garda Training Centre to Templemore and visit of the late President Kennedy.
- C.—Excess due mainly to payments made to the Post Office Stores for earmarked materials, to the provision of uniforms for Ministers' drivers and the purchase of Scotchlite belts.
- D.—Excess due mainly to provision of furniture, etc., for Garda Training Centre at Templemore.
- E.—Saving due to less expenditure than anticipated on maintenance of vehicles.
- F.—Saving due to an overprovision for payment of increased rates to Medical Attendants remunerated on a capitation basis and a drop in demands for medicines.
- G.—A sum of £33,500 was received from Vote for Increases in Pensions (No. 54). The saving is mainly due to the number of retirements being less than had been estimated for.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Repayments of advances under Subhead E (3) .. .. .	11,000	12,502
2. Payment from Road Fund under Roads Act, 1920, and Road Traffic Act, 1961 .. .. .	170,000	176,603
3. Miscellaneous receipts .. .. .	36,240	36,483
	<u>£217,240</u>	<u>£225,588</u>
1. Surplus from repayments was due to increase in the numbers who availed of advances for the purchase of cars.		
2. The amount is determined as a percentage of the Road Fund which increased over the previous year.		
3. Miscellaneous items comprised the following:—		
Payments for services rendered by the Garda Síochána .. .. .		£ 7,617
Recovery in respect of loss of property, or damage to stores, etc. .. .. .		689
Proceeds of sales of old stores and cast uniforms and forfeited and unclaimed property .. .. .		11,922
Fees for accident reports .. .. .		9,823
Receipts from mental hospital authorities in respect of expenses incurred by Garda Síochána under the Mental Treatment Act, 1945 .. .. .		56
Amounts recovered in respect of loss of services of members of the Force injured in accidents, etc. .. .. .		3,561
Centage charge to Insurance Companies for collection of insurance premiums .. .. .		2,159
Minor unclassified items .. .. .		656
		<u>£36,483</u>

## STATEMENT OF LOSSES (Stores, etc.)

In 14 accidents involving Garda Síochána vehicles the damage amounting to £523 was attributable to Garda personnel (S.16/1/58). In the case of two of these accidents sums totalling £136 were recovered under halving agreements.

In 134 accidents involving Garda Síochána vehicles, the damage amounting to £1,899 was not attributable to Garda personnel. On foot of nine of these cases sums totalling £108 were recovered under halving agreements and in twelve other cases sums amounting to £157 were received in settlement (S.16/1/58).

## NOTES

Expenditure under Subhead H includes £119 for third party insurance in respect of the use of Garda Síochána cars in Northern Ireland.

£736 was received in respect of fees (stamps) for the issue of vehicle plates under the Road Transport Acts.

A mine detector and operator were made available by the Department of Defence to the Gardai to assist in a crime investigation (S.4/11/72).

Assistance was rendered to the Gardai by military personnel in the destruction of explosives (S.4/17/63).

*Ex-gratia* payments were sanctioned as follows:—

- |    |   |
|----|---|
| £  |   |
| 39 | to two civilians who suffered loss and injury assisting the Gardai in a disturbance with itinerants (S.13/12/62). |
| 25 | to a civilian bitten by a police dog (S.13/17/62).  |

## GARDA SÍOCHÁNA REWARD FUND, 1963-64

The appended statement shows the total receipts proper to the Fund for the year 1963-64, the amount of payments in that period, and the balance of the Fund at the 31st March, 1964.

	£		£
Balance from previous year ..	8,170	Payments during the year ended 31st March, 1964 ..	11,568
Total amount credited in the year 1st April, 1963 to 31st March, 1964 .. ..	6,952	Balance on 31st March, 1964 ..	3,554*
	<u>£15,122</u>		<u>£15,122</u>

\* In addition there were, on the 31st March, 1964, sums held in suspense accounts payable to the Reward Fund amounting to £9,122.

P. BERRY,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE,  
22nd June, 1964.

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.

E. F. SUTTLE,  
*Comptroller and Auditor General.*

## PRISONS

ACCOUNT of the sum expended, in the year ended 31st March, 1964, compared with the sum granted, for the Expenses of Prisons, St. Patrick's, and the Maintenance of Prisoners confined in District Mental Hospitals.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Pay and Allowances of Officers, including Uniform	177,853	173,076	4,777	—
B.—Prison Services, Maintenance, etc. . . . .	119,762	94,777	24,985	—
C.—Travelling and Incidental Expenses . . . .	22,027	23,764	—	1,737
D.—Manufacturing Department and Farm . . . .	30,400	33,714	—	3,314
GROSS TOTAL ..£	350,042	325,331	29,762	5,051
			Surplus of Gross Estimate over Expenditure £24,711	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
<i>Deduct—</i>				
E.—Appropriations in Aid ..	33,322	32,187	£1,135	
NET TOTAL ..£	316,720	293,144	Net Surplus to be surrendered £23,576	

Estimated daily average number of prisoners .. .. . 520

Actual daily average number of prisoners .. .. . 570

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

- A.—The saving is due mainly to staff changes and to non-filling of vacancies. A sum of £1,600 was received from Vote 56.
- B.—The saving is due mainly to less progress than was anticipated in building and reconstruction work.
- C.—The excess is largely due to the additional expense for escort and conveyance occasioned by the increased number of prisoners in custody.
- D.—The excess is due to purchases of material for mailbag manufacture to a considerably greater extent than envisaged.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from manufacturing department and farm (including produce used in prisons) .. .. .	33,092	31,533
2. Miscellaneous .. .. .	230	654
	<u>£33,322</u>	<u>£32,187</u>

2. A greater quantity of stores than expected was available for sale. £87 was received for loss of services of a Prison Officer.

## EXTRA REMUNERATION (exceeding £50)

Twenty-seven Officers received sums varying from £51 to £71 for overtime.

P. BERRY,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE,  
22nd June, 1964.

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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.

E. F. SUTTLE,  
*Comptroller and Auditor General.*

## ABSTRACT STATEMENT OF THE MANUFACTURING ACCOUNTS OF THE PRISONS FOR THE YEAR ENDED 31ST MARCH, 1964

Dr.

Cr.

	Agriculture	Other Industries	Total		Agriculture	Other Industries	Total
	£	£	£		£	£	£
Stock in hand, 1st April, 1963	1,360	15,036	16,396	Sales, 1963-64 .. ..	1,534	30,022	31,556
Purchases, 1963-64 ..	1,178	31,539	32,717	*Stock in hand, 31st March, 1964 .. ..	1,511	19,389	20,900
Profit .. ..	507	2,836	3,343		3,045	49,411	52,456
	£		52,456				

\* Manufactory materials, £16,412; manufactured goods, £703; tools, etc., £3,785.

## RECONCILIATION WITH APPROPRIATION ACCOUNT

Amount due in respect of purchases as at 1st April, 1963	£ 2,552	Amount due in respect of sales at 1st April, 1963 ..	£ 5,879
Purchases during year to 31st March, 1964 ..	32,717	Sales during year to 31st March, 1964 ..	31,556
	35,269		37,435
* Amount due in respect of purchases as at 31st March, 1964	1,555	† Amount due in respect of sales as at 31st March, 1964	5,902
Expenditure from Subhead D as per Appropriation Account ..	£33,714	Receipts under Subhead E (1) as per Appropriation Account ..	£31,533
		† Viz.—Public Departments, £5,673; other persons, £229.	
* Viz.—Public Departments, £643; other persons, £912.			

P. BERRY,  
Accounting Officer.

## COURTS OF JUSTICE

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1964, compared with the sum granted, for such of the Salaries and Expenses of the Supreme Court, the High Court, the Circuit Court and the District Court as are not charged on the Central Fund.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances .. .. .	407,000	399,716	7,284	—
B.—Travelling and Incidental Expenses .. .. .	43,145	44,219	—	1,074
GROSS TOTAL .. £	450,145	443,935	7,284	1,074
			Surplus of Gross Estimate over Expenditure £6,210	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
C.—Appropriations in Aid ..	55,585	64,960	£9,375	
			Total Surplus to be surrendered £15,585	
NET TOTAL .. £	394,560	378,975		

## Extra Receipts payable to Exchequer

Estimated

Realised

	£	£
Court Percentages .. .. .	3,400	3,351

## APPROPRIATIONS IN AID

Estimated

Realised

	£	£
1. Fines .. .. .	22,000	30,000
2. Remuneration and expenses received by County Registrars on account of revision of Jurors Lists (40 & 41 Vict., c. 56 (sec. 21) and No. 27 of 1926 (sec. 39)) .. .. .	2,850	2,968
3. Surrender of receipts obtained by County Registrars under No. 12 of 1923 (sec. 12) and No. 27 of 1926 (sec. 39) ..	9,000	8,928
4. Receipts in connection with local bankruptcy proceedings (51 & 52 Vict., c. 44) .. .. .	20	84
5. Fees in connection with grant and renewal of publicans' licences (61 & 62 Vict., c. 46 (sec. 16) ) .. .. .	1,475	1,480
6. Fees received by certain County Registrars in connection with the execution of court orders and Land Commission warrants .. .. .	20,000	21,030

	Estimated	Realised
	£	£
7. Miscellaneous .. .. .	40	301
8. Bankruptcy percentages .. .. .	200	169
	<u>£55,585</u>	<u>£64,960</u>

1. Receipts from fines are subject to variation which cannot be predicted in advance.

7. An amount of £198 was received in respect of loss of services of 3 officers injured in accidents.

#### EXTRA REMUNERATION (exceeding £50)

One officer received a gratuity of £85 for acting as County Registrar.

#### NOTE

Fees (stamps) were received as follows:—

	£
District Court fees .. .. .	61,845
Circuit Court fees .. .. .	30,184
Judicature fees .. .. .	107,679
Bankruptcy fees .. .. .	837
Judgments Registry fees .. .. .	217
Chief Justice fees .. .. .	894

P. BERRY,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE,  
22nd June, 1964.

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.

E. F. SUTTLE,  
*Comptroller and Auditor General.*

## LAND REGISTRY AND REGISTRY OF DEEDS

ACCOUNT of the sum expended, in the year ended 31st March, 1964, compared with the sum granted, for the Salaries and Expenses of the Land Registry and of the Registry of Deeds.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances .. .. .	150,000	146,368	3,632	—
B.—Travelling and Incidental Expenses .. .. .	1,420	1,275	145	—
C.—Compensation for Losses payable under Section 22 of the Registration of Title Act, 1942 .. .. .	10	—	10	—
TOTAL .. .. .	£ 151,430	147,643		—
Surplus to be surrendered .. .. .		£ 3,787		

Extra Receipts payable to Exchequer .. .. . £

Amount recovered in respect of loss of services of two officers .. .. . 106

## EXTRA REMUNERATION (exceeding £50)

Twenty-one officers in the Land Registry received amounts ranging from £51 to £113 in connection with the Clearance Premium Scheme and two officers in the Registry of Deeds each received £54 for overtime.

## NOTE

In addition to the amount expended under Subhead A, a further sum of £3,000 was charged to the Vote for Remuneration (No. 56).

Fees (stamps) were received as follows:—

	£
Land Registry fees .. .. .	113,409
Registry of Deeds fees .. .. .	64,912

P. BERRY,  
Accounting Officer.

DEPARTMENT OF JUSTICE,  
22nd June, 1964.

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.

E. F. SUTTLE,  
Comptroller and Auditor General.

## CHARITABLE DONATIONS AND BEQUESTS

ACCOUNT of the sum expended, in the year ended 31st March, 1964, compared with the sum granted, for the Salaries and Expenses of the Charitable Donations and Bequests Office.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries and Wages				
<i>Original</i> .. £8,048				
<i>Supplementary</i> 750				
	8,798	8,715	83	—
B.—Law Costs .. ..	50	—	50	—
C.—Travelling and Incidental Expenses .. ..	65	71	—	6
GROSS TOTAL				
<i>Original</i> .. £8,163				
<i>Supplementary</i> 750				
	8,913	8,786	133	6
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £127	
Deduct—			Deficiency of Appropriations in Aid realised	
D.—Appropriations in Aid ..	43	37	£6	
NET TOTAL			Net Surplus to be surrendered	
<i>Original</i> .. £8,120			£121	
<i>Supplementary</i> 750				
	8,870	8,749		

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

A.—A sum of £125 was received from Vote No. 56 to meet increases in remuneration.

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

C.—The cost of the telephone service was greater than anticipated.

J. S. MARTIN,  
Accounting Officer.

5th May, 1964.

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.

E. F. SUTTLE,  
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, 1964, 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				
<i>Original</i> .. £363,570				
<i>Supplementary</i> .. 10				
	363,580	371,881	—	8,301
B.—Travelling and Incidental Expenses .. .. .	54,175	54,772	—	597
C.—Expenses in connection with International and other Congresses .. .. .	1,260	1,094	166	—
D.—Statutory Inquiries .. .. .	800	1,650	—	850
E.1.—Contributions towards Housing Loan Charges of Local Authorities .. .. .	2,380,000	2,380,000	—	—
E.2.—Grants under the Housing (Financial and Miscellaneous Provisions) Acts, 1932 to 1962, and the Housing (Loans and Grants) Act, 1962 .. .. .	2,750,000	2,750,000	—	—
E.3.—Grants to Local Authorities under the Housing (Amendment) Act, 1946 .. .. .	1,000	300	700	—
F.—Acquisition of Land (Allotments) (Amendment) Act, 1934 .. .. .	2,000	2,000	—	—
G.—Payments towards the Cost of Public Sanitary Service Works and Private Water Supply and Sewerage Facilities .. .. .	575,000	629,986	—	54,986
H.—Grants to An Chomhairle Leabharlanna under the Public Libraries Act, 1947 .. .. .	4,500	4,466	34	—
I.—Payment under Section 5 (3) of the Local Government Act, 1933 .. .. .	65	56	9	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
J.—Grant to the Road Fund ..	550,000	150,000	400,000	—
K.—Grants for the Acquisition, Clearance and Improvement of Derelict Sites and for Works of Public Amenity	30,000	29,999	1	—
L.—Contributions towards Loan Charges of County Councils in respect of Seeds and Fertilisers Supply Schemes	1,000	987	13	—
GROSS TOTAL				
Original £6,713,370				
Supplementary 10				
£ 6,713,380	6,377,191		400,923	64,734
			Surplus of Gross Estimate over Expenditure £336,189	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
M.—Appropriations in Aid ..	97,470	103,066	£5,596	
NET TOTAL			Total Surplus to be surrendered £341,785	
Original £6,615,900				
Supplementary 10				
£ 6,615,910	6,274,125			

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

- A.—A sum of £7,472 received from the Vote for Remuneration (No. 56) was credited to this subhead.
- C.—Accounts in respect of some conferences attended were not finally determined before the close of the year.
- D.—Excess due to an unexpected and extensive inquiry in relation to the collapse of buildings, involving loss of life in Dublin City.
- E.3.—The number of claims received from local authorities for recoupment in respect of grants made by them was less than expected.
- G.—Excess due to progress on some major sanitary services works being faster than anticipated and a steep rise in the issues from the Local Loans Fund in respect of which contributions towards loan charges became payable. Also a number of claims for subsidy deferred because of defects which required to be remedied fell due for payment sooner than expected.
- J.—A specific reduction of the amount of £550,000 included in the estimates to £150,000 announced at the time of the introduction of the Budget consequent on a Government decision.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees payable by local authorities, etc., for audit of their accounts .. .. .	29,000	29,011
2. Costs payable by local authorities in relation to inquiries ..	2,165	2,498
3. Expenses repayable out of Road Fund under section 8 (1) of the Road Traffic Act, 1961 (No. 24 of 1961) ..	47,000	48,300
4. Expenses repayable by County and County Borough Councils under section 17 of the Local Authorities (Combined Purchasing) Act, 1939 (No. 14 of 1939) ..	8,000	9,431
5. Fees payable by applicants for grants under the Housing Acts .. .. .	5,500	6,869
6. Miscellaneous, including refunds of certain housing grants and salaries of officers on loan to outside bodies ..	5,805	6,957
	<u>£97,470</u>	<u>£103,066</u>

6. The miscellaneous receipts realised are comprised of refunds of private housing grants (£2,894), salaries of officers on loan to outside bodies (£4,038), charge for collection of personal insurance premiums (£13) and anonymous receipts (£12).

## EXTRA REMUNERATION (exceeding £50)

A Housing Inspector received a gratuity of £100 for extra duties in connection with Group Water Supply Schemes. A Housing Inspector received £196 being gratuity at the rate of £100 per annum for performance of higher duties from 14th April, 1962. A Housing Inspector received £214 being temporary non-pensionable allowance at the rate of £290 per annum for performance of higher grade duties from 1st April to 26th December, 1963. For acting as Secretary to the Commission on Driving while under the influence of Drink or a Drug, a Higher Executive Officer received a gratuity of £150, recouped from the Road Fund. An Assistant Principal Officer received a gratuity of £250 from Vote 3 for services as Secretary to the Commission on Itinerancy.

## NOTE

In addition to the expenditure shown in this Account further expenditure was incurred from advances made to the Department from the National Development Fund. 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,

15th May, 1964.

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.

E. F. SUTTLE,

*Comptroller and Auditor General.*

## NATIONAL DEVELOPMENT FUND

STATEMENT OF RECEIPTS AND PAYMENTS BY THE DEPARTMENT OF LOCAL GOVERNMENT  
IN THE YEAR ENDED 31ST MARCH, 1964

SERVICE	Balance at 1st April, 1963	Receipts	Total	Payments	Balance at 31st March, 1964
	£	£	£	£	£
Inishmore (Aran) Regional Water Supply Scheme ..	—	502	502	502	—
Falcarragh Sewerage Scheme ..	—	200	200	200	—
<b>TOTAL .. £</b>	<b>—</b>	<b>702</b>	<b>702</b>	<b>702</b>	<b>—</b>

J. GARVIN,  
*Accounting Officer.*

15th May, 1964.

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

E. F. SUTTLE,  
*Comptroller and Auditor General.*

## OFFICE OF THE MINISTER FOR EDUCATION

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1964, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Education (including Institutions of Science and Art), for certain Miscellaneous Educational and Cultural Services, and sundry Grants-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances				
<i>Original</i> .. £579,706				
<i>Supplementary</i> 10				
	579,716	563,722	15,994	—
A.2.—Travelling and Incidental Expenses .. ..	51,400	58,334	—	6,934
A.3.—Expenses in connection with the Commission on Higher Education .. ..	5,500	3,298	2,202	—
A.4.—Expenses in connection with the Council of Education ..	10	—	10	—
B.1.—Expenses in connection with Membership of UNESCO ..	11,200	9,628	1,572	—
B.2.—Expenses in connection with O.E.C.D. Survey ..	5,400	5,613	—	213
NATIONAL MUSEUM				
C.1.—Purchase of Specimens (Grant-in-Aid) .. ..	3,600	3,600	—	—
C.2.—Fittings, Materials, etc. ..	2,500	1,282	1,218	—
NATIONAL LIBRARY				
D.1.—Purchase of Books, etc. (Grant-in-Aid) .. ..	5,000	5,000	—	—
D.2.—Survey and Reproduction of Irish Historical Records in Foreign Collections (Grant-in-Aid) .. ..	2,500	2,500	—	—
D.3.—Fees and Expenses in connection with Inspection of Manuscripts and Editing of Publications .. ..	740	934	—	194

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>NATIONAL COLLEGE OF ART</b>				
E.1.—Models, Accessories, Materials, etc. .. .. .	2,390	2,229	161	—
E.2.—Scholarships and Prizes ..	1,200	904	296	—
<hr/>				
F.1.—Publications in Irish ..	23,600	15,196	8,404	—
F.2.—University Scholarships ..	45,600	42,430	3,161	—
F.3.—Grants to Colleges providing Courses in Irish ..	39,000	41,324	—	2,324
F.4.—Grants to Periodicals published in Irish and Newspapers publishing current News in Irish .. .. .	28,000	27,725	275	—
F.5.—The Irish Folklore Commission (Grant-in-Aid) ..	19,300	19,300	—	—
F.6.—Grant to Gael Linn towards Cost of Short Films in Irish	6,000	6,000	—	—
F.7.—Comhdháil Náisiúnta na Gaeilge (Grant-in-Aid) Original .. £20,250 Supplementary .. 1,200	21,450	21,450	—	—
F.8.—Dramatic Productions in Irish (Grants-in-Aid) Original .. £5,550 Supplementary .. 1,000	6,550	6,550	—	—
F.9.—An tOireachtas (Grant-in-Aid) .. .. .	2,250	2,250	—	—
G.1.—Royal Irish Academy (Grant-in-Aid) .. .. .	15,000	15,000	—	—
G.2.—Royal Irish Academy of Music (Grant-in-Aid) Original .. £7,000 Supplementary .. 2,000	9,000	9,000	—	—
G.3.—The National Film Institute of Ireland—Purchase of Educational Films (Grant-in-Aid) .. .. .	3,750	3,750	—	—
G.4.—Catholic Workers' College (Grant-in-Aid) .. .. .	2,000	1,994	6	—
G.5.—Royal Zoological Society of Ireland (Grant-in-Aid) ..	2,000	2,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
G.6.—Irish Committee of Historical Sciences (Grant-in-Aid) ..	200	200	—	—
G.7.—Overseas Club (Grant-in-Aid)	3,000	3,000	—	—
G.8.—Scientific Research Grants to Students .. ..	5,000	4,660	340	—
G.9.—Student Exchange Scholarships .. ..	3,350	2,565	785	—
G.10.—Expenses in connection with European Schools Day	400	413	—	13
G.11.—Course on the Revision of Geography Text Books ..	450	521	—	71
G.12.—Expenses in connection with Organised Educational Tours, Courses and Seminars Abroad for Teachers ..	1,500	1,500	—	—
G.13.—Language Research (Grant-in-Aid) .. ..	4,000	2,964	1,036	—
<b>GROSS TOTAL</b>				
Original .. ..	£908,346			
Supplementary ..	10			
Do. .. ..	4,200			
	£ 912,556	886,845	35,460	9,749
			Surplus of Gross Estimate over Expenditure £25,711	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<b>Deduct—</b>				
H.—Appropriations in Aid ..	14,206	14,693	£487	
<b>NET TOTAL</b>			Total Surplus to be surrendered	
Original .. ..	£894,140			
Supplementary ..	10			
Do. .. ..	4,200			
	£ 898,350	872,152	£26,198	

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

- A.2.—Expenditure in connection with foreign travel and incidental expenses was greater than anticipated.
- A.3.—The Commission met less frequently than anticipated and expenditure on travelling and incidental expenses was less than expected. Subhead A.1 includes expenditure of £6,501, 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, 1964, was £29,628.
- B.1.—The contribution to UNESCO Budget for which Ireland was assessed was less than expected and the activities of the National Commission were less than anticipated.

- C.2.—Photographic equipment for the purchase of which provision was made in the estimate was not delivered within the year.
- D.3.—The rate of fee payable was increased subsequent to the preparation of the estimate.
- E.1.—Expenditure on materials was less than anticipated.
- E.2.—Expenditure on scholarships was less than expected.
- F.1.—Progress with the production of a number of publications was slower than had been expected and expenditure on grants towards the publication of books by independent publishers was less than anticipated.
- F.2.—Some scholarships were not renewed.
- F.3.—The number of students in respect of whom grants were payable was greater than anticipated.
- G.8.—Expenditure was less than anticipated.
- G.9.—Some scholarships were not availed of.
- G.11.—The number of delegates who attended the Conference was greater than expected.
- G.13.—Expenditure within the year in connection with the language research project was less than anticipated.

## APPROPRIATIONS IN AID

			Estimated	Realised
			£	£
1. Fees for tuition in National College of Art	..	..	4,500	4,450
2. Fees for genealogical researches, etc.	..	..	2,400	2,453
3. Sales of publications in Irish	..	..	3,500	3,933
4. Sales of photographic reproductions	..	..	900	877
5. Miscellaneous	..	..	2,906	2,980
			<u>£14,206</u>	<u>£14,693</u>

## EXTRA REMUNERATION (exceeding £50)

Thirty-two Clerical Officers received sums varying from £51 to £189 in respect of overtime. Twenty-three attendants employed in the Institutions of Science and Art received sums varying from £50 to £91 in respect of Christmas Day, Good Friday, Sunday and night duty.

## NOTES

In addition to expenditure under Subhead A.1 a sum of £11,000 was charged to the Vote for Remuneration (No. 56).

The Account of the Department of Posts and Telegraphs includes expenditure of £337 in respect of staff temporarily lent, without repayment, to this Department.

An Army vehicle and driver were made available by the Department of Defence in connection with the visit of a UNESCO mission to this country.

T. Ó RAIFEARTAIGH,  
Accounting Officer.

AN ROINN OIDEACHAIS,  
8 Meitheamh, 1964.

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.

E. F. SUTTLE,  
Comptroller and Auditor General.

## GRANTS-IN-AID

## STATEMENT OF EXPENDITURE, &amp;c., OUT OF GRANTS-IN-AID, 1963-64

	Purchase of Specimens for National Museum	Purchase of Books, etc., for National Library	Survey and Reproduction of Irish Historical Records in Foreign Collections	Survey and Reproduction of Films of Irish Historical Interest	Purchase of Objects for Heraldic Museum
—	£	£	£	£	£
Balances on 1st April, 1963 .. ..	1,456	542	394	647	329
Grants-in-Aid, 1963-64 .. ..	3,600	5,000	2,500	—	—
Expenditure, 1963-64 .. ..	5,056	5,542	2,894	647	329
Balances on 31st March, 1964 .. ..	1,661	5,452	2,819	90	—
..£	3,395	90	75	557	329

T. Ó RAIFEARTAIGH,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
8 Meitheamh, 1964.

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

## CAPITAL ACCOUNT FOR YEAR ENDED 31ST MARCH, 1964

	Securities		Securities
	£		£
Balances on 1st April, 1963	114,659	Securities sold	—
Securities bought	—	Balances on 31st March, 1964	114,659
	<u>£114,659</u>		<u>£114,659</u>

## LIST OF SECURITIES HELD ON 31ST MARCH, 1964

	£
3½% Exchequer Bonds, 1965/70 .. .. .	73,278
6% Exchequer Stock, 1980/85 .. .. .	15,487
2½% Guaranteed Stock, 1933 .. .. .	1,316
5% National Loan, 1962/72 .. .. .	660
6% National Loan, 1967 .. .. .	230
3% Exchequer Bonds, 1965/70 .. .. .	1,000
2½% Consolidated Stock .. .. .	849
4½% National Loan, 1973/78 .. .. .	20,652
4½% National Loan, 1975/80 .. .. .	257
4% Funding Loan, 1960/90 .. .. .	650
5½% National Loan, 1982/87 .. .. .	280
	<u>£114,659</u>

## Non-Voted Funds—continued.

## INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDED 31st MARCH, 1964

FUND	Balance on 1st April, 1963	Income, 1963-64	Total	Expendi- ture, 1963-64	Balance on 31st March, 1964
	£	£	£	£	£
Killury or Nelan Fund ..	21	22	43	—	43
The Henry P. Mulock Charity	—	5	5	5	—
Carlisle and Blake Fund ..	98	90	188	67	121
Reid Bequest—Scheme A	—	99	99	99	—
—Scheme B	11	120	131	110	21
—Scheme C	223	196	419	197	222
The Father O'Halloran Memorial Fund ..	—	11	11	11	—
The Michael Joseph McEnery Memorial Scholarship Fund	63	53	116	40	76
The Lismore Endowment (Earl of Cork's Scholarships)	—	41	41	41	—
The Charleville Endowment	—	36	36	36	—
The Burke Memorial Fund ..	—	21	21	21	—
Ciste Shéamais A. Mhic Shuibhne .. ..	25	5	30	3	27
Erasmus Smith Endowment	—	2,674	2,674	2,674	—
The Mary A. Hardiman Bequest .. ..	141	949	1,090	717	373
Murphy Bequest .. ..	1,013	540	1,553	334	1,219
TOTAL .. ..£	1,595	4,862	6,457	4,355	2,102

T. Ó RAIFEARTAIGH,  
Accounting Officer.

AN ROINN OIDEACHAIS,  
1 Meitheamh, 1964.

## PRIMARY EDUCATION

ACCOUNT of the sum expended, in the year ended 31st March, 1964, compared with the sum granted, for Primary Education, including National School Teachers' Superannuation, etc.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>TRAINING OF TEACHERS</b>				
A.1.—Training Colleges ..	169,100	175,274	—	6,174
A.2.—Repayable Advances of Training College Fees to Students .. ..	24,000	24,016	—	16
A.3.—Preparatory College, etc., including Contributions to Pension Fund .. ..	34,600	34,210	390	—
A.4.—Special Courses for Teachers of Physically and Mentally Handicapped Children ..	5,400	4,839	561	—
<b>B.—Examinations .. ..</b>	<b>16,100</b>	<b>15,570</b>	<b>530</b>	<b>—</b>
<b>SCHOOLS</b>				
C.1.—Salaries, etc., of Teachers in Classification Schools and Grants to Capitation Schools <i>Original</i> £10,702,700 <i>Supplementary</i> 1,150,000	11,852,700	11,738,986	113,714	—
C.2.—Model Schools—Miscellaneous Expenses ..	7,400	7,297	103	—
C.3.—Transport Services ..	40,700	36,604	4,096	—
C.4.—Incidental Expenses ..	900	916	—	16
C.5.—Free Grants of School Requisites .. ..	25,000	24,075	925	—
C.6.—Grants towards the Cost of Heating, Cleaning and Painting of Schools ..	220,000	212,378	7,622	—
C.7.—Grants towards the Cost of Free School Books for Necessitous Children ..	5,000	4,037	963	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
D.—Superannuation, etc., of Teachers				
Original	£1,541,400			
Supplementary	20,000			
	1,561,400	1,542,716	18,684	—
D.D.— <i>Ex-gratia</i> Payments to certain Retired Teachers ..	100	37	63	—
GROSS TOTAL				
Original	£12,792,400			
Supplementary	1,170,000			
	£13,962,400	13,820,955	147,651	6,206
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £141,445	
Deduct—			Surplus of Appropriations in Aid realised	
E.—Appropriations in Aid ..	132,900	134,623	£1,723	
NET TOTAL			Total Surplus to be surrendered £143,168	
Original	£12,659,500			
Supplementary	1,170,000			
	£13,829,500	13,686,332		

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

- A.4.—Expenditure on the recoupment of salaries of substitutes for teachers attending the courses was less than anticipated.
- C.3.—The number of children in respect of whom grants were payable was less than expected.
- C.7.—The number of claims was less than anticipated.

## APPROPRIATIONS IN AID

					Estimated	Realised
					£	£
TRAINING OF TEACHERS						
1. Training college entrance examination fees .. ..					370	355
2. Refund of cost of training .. ..					3,000	1,809
3. Recovery of training college fees advanced to necessitous students .. ..					16,000	18,233
PREPARATORY COLLEGES						
4. Fees from students .. ..					4,750	6,010
5. Book fees from students .. ..					100	113
6. Miscellaneous .. ..					50	146

SUPERANNUATION, ETC., OF TEACHERS	Estimated	Realised
	£	£
7. Income from securities formerly part of the National School Teachers' Pension Fund . . . . .	66,530	66,534
8. Receipts from Church Temporalities Fund . . . . .	26,598	26,598
9. Refunds of gratuities under National School Teachers' Superannuation Schemes, 1934 to 1958, etc. . . . .	9,002	9,055
MISCELLANEOUS		
10. Miscellaneous receipts, including repayment by County and County Borough Councils of part of the expenses of examinations conducted on their behalf . . . . .	6,500	5,770
	<u>£132,900</u>	<u>£134,623</u>

## NOTES

An overpayment of £27 to a former national teacher in respect of salary proved irrecoverable and was written off (S.20/7/60).

In addition to recoveries accounted for under E.2 further sums amounting to £38 being balances of salary due (Subhead C.1) have been withheld against liability in respect of refund of cost of training.

In addition to expenditure under Subhead D a sum of £14,100 was charged to the Vote for Increases in Pensions (No. 54).

## 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:—

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

No. of Cases	Total Amount
2	£207

T. Ó RAIFEARTAIGH,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
30 Bealtaine, 1964.

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.

E. F. SUTTLE,  
*Comptroller and Auditor General.*

## SECONDARY EDUCATION

ACCOUNT of the sum expended, in the year ended 31st March, 1964, 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) ..	990,000	987,458	2,542	—
A.2.—Laboratory Grants ..	138,000	103,881	34,119	—
A.3.—Grant for Irish and Bilingual Schools ..	60,500	59,979	521	—
A.4.—Bonus for Choirs and Orchestras ..	2,900	2,831	69	—
B.—Incremental Salary Grant ..	2,430,000	2,413,735	16,265	—
C.—Examinations ..	85,500	85,407	93	—
D.—Scholarships and Prizes ..	75,840	74,186	1,654	—
E.—Publication of Irish Text Books ..	2,000	414	1,586	—
F.—Courses for Secondary Teachers	1,500	6,587	—	5,087
G.—Payment to the Secondary Teachers' Pension Fund ..	10	—	10	—
GROSS TOTAL ..£	3,786,250	3,734,478	56,859	5,087
			Surplus of Gross Estimate over Expenditure £51,772	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
H.—Appropriations in Aid ..	41,250	43,243	£1,993	
NET TOTAL ..£	3,745,000	3,691,235	Total Surplus to be surrendered £53,765	

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

A.2.—Expenditure on grants towards the cost of furnishing and equipping science laboratories was less than anticipated.

E.—Progress with the publication of Irish text books was slower than anticipated.

F.—Arrangements for additional courses were made subsequent to the preparation of the estimate.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Examination fees of students .. .. .	39,250	42,722
2. Sale of Irish text books .. .. .	400	233
3. Miscellaneous receipts .. .. .	1,600	288
	<u>£41,250</u>	<u>£43,243</u>

T. Ó RAIFEARTAIGH,  
Accounting Officer.

AN ROINN OIDEACHAIS,  
10 Meitheamh, 1964.

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.

E. F. SUTTLE,  
Comptroller and Auditor General.

## 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, 1964, in respect of Capital and Income

## CAPITAL ACCOUNT

	Securities £		Securities £
Balance on 1st April, 1963:—		Balance on 31st March, 1964:—	
3½ per cent. Exchequer Bonds, 1965/70 .. .. .	3,200	3½ per cent. Exchequer Bonds, 1965/70 .. .. .	3,200
5 per cent. National Loan, 1962/72 .. .. .	200	5 per cent. National Loan, 1962/72 .. .. .	200
War Loan 3½ per cent. Stock ..	400	War Loan 3½ per cent. Stock ..	400
6 per cent. Exchequer Stock, 1980/85 .. .. .	725	6 per cent. Exchequer Stock, 1980/85 .. .. .	725
	<u>£4,525</u>		<u>£4,525</u>

## INCOME ACCOUNT

	£		£
Balance on 1st April, 1963 ..	528	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 ..	357
Registration fees .. ..	368	Recoupment of portion of the salary of the officer who acts as Secretary to the Registration Council .. ..	65
Dividends received .. ..	180	Travelling and subsistence expenses of members of Council ..	20
		Balance on 31st March, 1964 ..	634
	<u>£1,076</u>		<u>£1,076</u>

T. Ó RAIFEARTAIGH,  
Accounting Officer.

AN ROINN OIDEACHAIS,  
1 Meitheamh, 1964.

## VOCATIONAL EDUCATION

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1964, compared with the sum granted, for Vocational Education, including a Grant-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Scholarships .. ..	3,900	1,895	2,005	—
B.—Annual Grants to Vocational Education Committees ..	2,002,970	1,887,891	115,079	—
C.—Training of Teachers ..	64,900	58,947	5,953	—
D.1.—Grants under Section 109 of the Vocational Education Act, 1930 .. ..	24,450	23,523	927	—
D.2.—Miscellaneous Vocational Education Services ..	39,580	47,793	—	8,213
E.—Examinations .. ..	19,450	19,083	367	—
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	62,400	66,216	—	3,816
G.—Payments under Section 51 (6) of the Vocational Education Act, 1930 .. ..	85,600	85,825	—	225
G.G.—Contribution to Macra na Tuaithe (Grant-in-Aid)				
Original .. .. Nil				
Supplementary .. £3,000				
	3,000	3,000	—	—
£	2,306,250	2,194,173	124,331	12,254

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<i>Deduct—</i> Anticipated Savings on various Subheads (See Supplementary Estimate) .. ..	2,990	—	2,990	—
GROSS TOTAL <i>Original</i> £2,303,250 <i>Supplementary</i> 10 —£	2,303,260	2,194,173	121,341	12,254
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £109,087	
<i>Deduct—</i> H.—Appropriations in Aid .. .. NET TOTAL <i>Original</i> £2,255,200 <i>Supplementary</i> 10 —£	48,050	47,583	£467	
	2,255,210	2,146,590	Net Surplus to be surrendered £108,620	

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

- A.—A proposal to replace the existing scheme of allowances by a scheme of repayable advances of fees to certain students was not proceeded with. The number of scholarships awarded was less than anticipated.
- B.—Committees' plans for development in relation to the provision of classroom accommodation and extra courses and the employment of more teachers did not proceed as rapidly as envisaged in all cases.
- C.—Expenditure on capitation grants to the Training Schools of Domestic Science was less than anticipated and the number of students attending a training course for teachers of building construction was less than provided for.
- D.2.—The number of students participating in the International Apprenticeship Competition was greater than anticipated.
- F.—Payments in respect of death gratuities and disability pensions were greater than anticipated.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees of candidates for examinations (vocational school examinations £14,700; other examinations £710) .. ..	15,410	16,022
2. Fees for courses .. ..	2,500	1,408
3. Receipts from Church Temporalities Fund .. ..	30,000	30,000
4. Miscellaneous .. ..	140	153
	£48,050	£47,583

T. Ó RAIFEARTAIGH,  
Accounting Officer.

AN ROINN OIDEACHAIS,  
2 Meitheamh, 1964.

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.

E. F. SUTTLE,  
Comptroller and Auditor General.

## REFORMATORY AND INDUSTRIAL SCHOOLS

ACCOUNT of the sum expended, in the year ended 31st March, 1964, compared with the sum granted, for Expenses in connection with Reformatory and Industrial Schools, including Places of Detention.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Reformatory Schools ..	13,050	11,297	1,753	—
B.—Industrial Schools ..	214,000	190,520	23,480	—
C.—Places of Detention ..	5,450	6,729	—	1,279
D.—Conveyance Expenses ..	800	510	290	—
E.—Parental Moneys—Collection Expenses .. ..	550	630	—	80
GROSS TOTAL .. £	233,850	209,686	25,523	1,359
			Surplus of Gross Estimate over Expenditure £24,164	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
F.—Appropriations in Aid ..	4,200	4,610	£410	
NET TOTAL .. £	229,650	205,076	Total Surplus to be surrendered £24,574	

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

- A.—The number of committals to reformatory schools was less than expected.
- B.—The number of committals to industrial schools was less than expected.
- C.—The expenditure included arrears of increases in salaries introduced with effect from 1 November, 1961.
- D.—The number of transfers of children and youthful offenders from one certified school to another was less than expected.
- E.—The increase in the amount of commission paid resulted from an increase in the amount of Parental Moneys collected.

## APPROPRIATIONS IN AID

The amount collected from parents in respect of children in certified schools was greater than anticipated.

## NOTES

The average number under detention during the year 1963-64 at St. Anne's Reformatory for Girls, Kilmacud, was 15, but payment was made on a notional number of 40 offenders (S. 68/4/44).

In addition to the expenditure charged to Subhead C a sum of £70 was charged to the Vote for Remuneration (No. 56).

T. Ó RAIFEARTAIGH,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
30 Bealtaine, 1964.

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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.

E. F. SUTTLE,  
*Comptroller and Auditor General.*

# UNIVERSITIES AND COLLEGES AND DUBLIN INSTITUTE FOR ADVANCED STUDIES

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1964, compared with the sum granted, for Grants-in-Aid to Universities and Colleges and to the Dublin Institute for Advanced Studies.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>GRANTS-IN-AID</b>				
<b>UNIVERSITIES AND COLLEGES</b>				
A.—National University ..	39,700	39,700	—	—
B.—University College, Dublin ..	1,439,000	1,438,550	450	—
C.—University College, Cork ..	256,000	256,000	—	—
D.—University College, Galway	193,380	193,380	—	—
E.—Maynooth College ..	20,000	20,000	—	—
F.—Trinity College ..	315,250	315,250	—	—
G.—College of Surgeons ..	4,500	4,500	—	—
J.—College of Pharmacy				
<i>Original</i> .. Nil				
<i>Supplementary</i> .. £11,000				
	11,000	11,000	—	—
<b>DUBLIN INSTITUTE FOR ADVANCED STUDIES</b>				
H.—Annual Grants under Section 25 (1) of the Institute for Advanced Studies Act, 1940	98,330	96,391	1,939	—
I.—Grant under Section 16 (5) of the Institute for Advanced Studies Act, 1940 ..	10	—	10	—
<b>TOTAL</b>				
<i>Original</i> .. £2,366,170				
<i>Supplementary</i> .. 11,000				
£	2,377,170	2,374,771		—
Surplus to be surrendered .. £			2,399	

T. Ó RAIFEARTAIGH,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
30 Bealtaine, 1964.

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

E. F. SUTTLE,  
*Comptroller and Auditor General.*

## NATIONAL GALLERY

ACCOUNT of the sum expended, in the year ended 31st March, 1964, 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 ..	£ 12,155	£ 10,662	£ 1,493	£ —
B.—Purchase and Repair of Pictures (Grant-in-Aid) ..	2,500	2,500	—	—
C.—Travelling and Incidental Expenses .. ..	1,215	1,113	102	—
GROSS TOTAL .. £	15,870	14,275	1,595	—
			Surplus of Gross Estimate over Expenditure £1,595	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
D.—Appropriations in Aid ..	120	190	£70	
NET TOTAL .. £	15,750	14,085	Total Surplus to be surrendered £1,665	

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

- A.—Saving due to vacancies remaining unfilled, offset by increases in remuneration and appointment of a consultant on a fee basis.
- C.—Travelling and subsistence allowances not claimed by members of the Board; official journeys abroad by the Director fewer than anticipated offset by increased expenditure on advertising, photography and carriage of pictures.

## APPROPRIATIONS IN AID

The demand for photographs proved greater than anticipated.

## GRANT-IN-AID ACCOUNT

		£
Balance from 1962-63 ..		1,240
Grant-in-Aid, 1963-64 ..		2,500
		<u>3,740</u>
Expended, 1963-64 ..		2,365
Balance to 1964-65 ..		<u>1,375</u>

JAMES WHITE,  
*Accounting Officer.*

NATIONAL GALLERY,  
30th June, 1964.

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.

E. F. SUTTLE,  
*Comptroller and Auditor General.*

## LANDS

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1964, 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 .. .. .	822,465	793,921	28,544	—
B.—Travelling and Incidental Expenses .. .. .	67,350	68,954	—	1,604
C.—Legal Expenses .. .. .	13,500	11,909	1,591	—
D.—Statutory Contributions to Land Bond Fund and Local Loans Fund .. .. .	965,750	956,990	8,760	—
E.—Deficiencies from Sales of Land Bonds allocated to Government Departments ..	2,000	22	1,978	—
F.—Deficiency of Income from Untenanted Land ..	5	—	5	—
G.—Purchase of Interests for Cash and Auctioneers' Commission .. .. .	215,000	223,502	—	8,502
H.—Gratuities to ex-Employees ..	8,000	9,532	—	1,532
I.—Improvement of Estates, etc.	790,000	725,121	64,879	—
J.—Adjustment Advances ..	290	—	290	—
K.—Losses by Default, Accident, etc. .. .. .	10	569	—	559
L.—Preservation and Improvement of Game Resources ..	25,000	24,920	80	—
GROSS TOTAL .. £	2,909,370	2,815,440	106,127	12,197
			Surplus of Gross Estimate over Expenditure £93,930	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
M.—Appropriations in Aid ..	200,000	215,727	£15,727	
NET TOTAL .. £	2,709,370	2,599,713	Total Surplus to be surrendered £109,657	

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

- A.—Saving, after meeting provision for increases in remuneration effective from 1st February, 1964, was due mainly to delays in filling vacancies.
- B.—The excess is due to an unexpected increase in activities involving advertisements, telephones, work study courses, etc. The excess was partly offset by a saving on travelling expenses.
- C.—The incidence of costs in resumption of tenanted holdings and price appeal was not as high as expected. An *ex-gratia* payment of £9 was made to a migrant's solicitor for the expenses of procuring a duplicate land certificate (F.63/1/54).
- D.—A smaller issue of bonds than had been expected was made in the earlier part of the year thereby reducing the charge for interest and sinking fund.
- E.—The charge to the subhead was small because State claims in the year related principally to series of bonds selling at and near par.
- 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.—The excess, which was partly offset by a saving effected in the resumption of holdings, was due to the unexpected conclusion of negotiations for the purchase of properties in the later weeks of the year. Auctioneers' Commission was also greater than estimated because of the maturing of a number of accounts for payment through the early clearance of title.
- H.—Provision had to be made for a greater number of ex-employees than could earlier have been foreseen.
- I.—Unexpected difficulties and delays arose in the placing of building contracts.  
In settlement of a disputed claim for wage increase under a building contract, £130 plus £16 for costs and expenses were paid (F.63/1/54). An extra sum of £80 was paid to a contractor to compensate for a genuine error in the pricing of a tender for building materials (S.9/4/52). A sum of £8 was paid in compensation for damage to a cart engaged on haulage (D.305/10/61). A sum of £4 was paid in full settlement of a claim for repairs to a private car damaged in collision with the Department's lorry (D.305/3/63).
- J.—On allotment of a defaulter's holding for cash the advances for which provision was made were unnecessary.
- K.—The charges to this subhead were sanctioned by Department of Finance minutes as follows:—
- £107—compensation and costs for the loss of two animals in the course of grazing lettings (F.63/1/54).
- £29 —compensation and costs for damage to meadow adjoining Land Commission land caused by trespassing cattle (F.63/1/54).
- £433—This charge arose out of the abandonment of a claim for £500, being unpaid balance of price of timber, plus £15 costs for which a Court Decree had been obtained. A sum of £67 was realised on sale of the unremoved timber leaving an outstanding balance of £433 on the price; this balance was paid to the relevant Land Purchase Account (F.63/1/54).

## 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) ) .. .. .	7,000	7,000
(ii) Interest on Church Surplus Grant (No. 27 of 1923 (sec. 9 (3) ) and No. 14 of 1941 (sec. 50) ) .. .. .	21,000	21,500
2. Local Loans Fund—expenses of management .. .. .	4,000	4,000
3. Fees and costs recovered .. .. .	6,500	6,265
4. Surplus income of Rent and Interest Accounts .. .. .	44,000	52,382
5. Excess annuities, etc. (Land (Finance) Rules, 1956, Rules 3 and 4 (1) (a) and (b) (i) (ii) ) .. .. .	100,000	104,040
6. Contributions towards improvements expenditure .. .. .	12,500	15,523
7. Miscellaneous .. .. .	5,000	5,017
	<u>£200,000</u>	<u>£215,727</u>

4. Income from the management of unallotted lands was greater than expected.

5. The increase is due to the making of provision for recovery by means of annuity of a higher percentage of expenditure on improvements works.

6. Accurate estimation is difficult due to erratic pattern of contributions towards improvements expenditure.

## EXTRA REMUNERATION (exceeding £50)

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

An Executive Officer was paid a sum of £54 for performance of higher duties (E. 109/23/59).

Twelve Clerical Officers received sums varying from £189 to £53 for overtime.

A Record Clerk received £161 from Vote 44 for services as a night telephonist.

## NOTES

Fees (stamps) amounting to £3,127 in respect of this service were received during the year.

Apportioned annuity of £8 in respect of a holding partly submerged was written off as irrecoverable (F.63/1/47).

In the case of one defaulter's holding arrears of annuity together with costs and expenses of possession proceedings amounting to £82 were written off as irrecoverable under Section 20 of the Land Act, 1939 (F.63/27/52).

Sums ranging from 5s. 0d. to £18 and amounting in all to £115 in respect of grazing, conacre and bog rents, etc., due by 33 tenants to the Rent and Interest Accounts were written off as irrecoverable (D.305/1/61).

Losses of engineering instruments, materials and tools to the value of £24 were written off (F.63/36/42).

A sum of £199 was expended on well drilling operations for Forestry Division without repayment (F.63/19/47).

This Account includes expenditure of £4,378 in respect of staff temporarily lent, without repayment, to other Departments and Offices,

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

T. O'BRIEN,  
*Accounting Officer.*

29 Bealtaine, 1964.

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.

E. F. SUTTLE,  
*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, 1964

RECEIPTS		PAYMENTS	
	£		£
Balance at 1st April, 1963 ..	1,345	Improvements Works—Shannon Floodings Relief Scheme ..	14,020
Advances from Department of Finance—Shannon Floodings Relief Scheme ..	14,000	Balance at 31st March, 1964	1,700
Cash contributions ..	375		
	£15,720		£15,720

T. O'BRIEN,  
*Accounting Officer.*

29 Bealtaine, 1964.

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.

E. F. SUTTLE,  
*Comptroller and Auditor General.*

## FORESTRY

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1964, compared with the sum granted, for Salaries and Expenses in connection with Forestry 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 .. ..	483,350	481,692	1,658	—
B.—Travelling and Incidental Expenses .. ..	118,950	125,256	—	6,306
C.1.—Acquisition of Land (Grant-in-Aid) .. ..	320,000	320,000	—	—
C.2.—Forest Development and Management .. ..	2,687,650	2,558,504	129,146	—
C.3.—Sawmilling .. ..	23,350	21,484	1,866	—
D.—Grants for Afforestation Purposes .. ..	17,500	10,870	6,630	—
E.—Forestry Education .. ..	27,300	24,008	3,292	—
F.—Agency, Advisory and Special Services .. ..	1,200	8,054	—	6,854
GROSS TOTAL .. £	3,679,300	3,549,868	142,592	13,160
			Surplus of Gross Estimate over Expenditure £129,432	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
G.—Appropriations in Aid ..	578,000	704,709	£126,709	
NET TOTAL .. £	3,101,300	2,845,159	Total Surplus to be surrendered £256,141	

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

B.—Excess was due to increased subsistence rates and to expenditure on materials for research being higher than anticipated.

C.2.—There was a saving of almost £62,000 on the General Forest Management head, due principally to a lower expenditure requirement than expected on the cleaning of young plantations. Under the head of Mechanical Equipment for Forest Development and Management, there was a saving of £50,000 partly on the purchase of machinery and partly on repairs and maintenance.

Miscellaneous expenditure under this subhead included the following:—

- (1) A sum of £25 together with £5 legal costs was paid to an adjoining land-owner in respect of damage to his land arising from protective burning undertaken by the Department (S.86/5/60).
- (2) A sum of £10 was paid to an adjoining landowner as compensation for the inconvenience caused by the ploughing in error of part of his lands. Labour to the value of £32 was employed in repairing the damage (S.86/9/57).
- (3) A sum of £30 was paid in settlement of a claim arising out of disputed ownership of lands acquired by the Forestry Division (D.305/2/61).

C.3.—The provision for the replacement of sawmill machinery was not used in the year.

D.—Applications for planting grants did not materialise to the extent anticipated.

E.—In addition to a delay in the recruitment of trainees, the actual number in training was lower than anticipated.

F.—Excess arises from payment to the Institute for Industrial Research and Standards (£8,000) in respect of testing of Irish grown timber in the Institute's laboratories. Arrangements were not finalised until after the estimate was framed.

On the other hand the provision of £1,200 for the services of Industrial Consultants was used only to a minimal extent.

APPROPRIATIONS IN AID				Estimated	Realised
				£	£
FOREST RECEIPTS:					
Sales of timber	..	..	..	525,000	647,349
Rents (grazing, shooting, etc.)	..	..	..	10,000	13,169
Miscellaneous (including compensation for malicious injuries to forest properties and receipts from the sale of plants and miscellaneous materials)	..	..	..	3,000	7,324
SAWMILL RECEIPTS:					
Receipts from sawmills (Subhead C.3)	..	..	..	40,000	36,867
				<u>£578,000</u>	<u>£704,709</u>

The market situation was buoyant and more timber was placed on the market than had been anticipated.

#### EXTRA REMUNERATION (exceeding £50)

Four officers received amounts varying between £56 and £81 in respect of overtime.

#### NOTES

A sum of £8,909 was written off in respect of losses incurred as a result of forest fires during the year (S.86/7/34).

A sum of £239 being net amount of losses by theft during the year was written off as irrecoverable (S.19/72/34).

A sum of £98 was written off during the year in respect of deficiencies of tools and equipment at forest centres (S.86/9/57).

Services to the value of £1,157 were provided free of charge to Wicklow County Council during the 1963 winter blizzards (S.74/3/63).

Timber was supplied without payment to other Departments as follows:—

Department of Agriculture	..	£164
Department of Defence	..	£2,351
(S.90/2/56, D.307/4/61 and S.4/1/64).		

Well drilling costing £199 was carried out without payment by the Land Commission on behalf of the Forestry Division (F.63/19/47).

A trailer, valued at £120, surplus to the requirements of the Department of Posts and Telegraphs was transferred without payment to this Division (S.307/4/61).

The Accounts of other Departments include expenditure of £957 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, 1964

					£
Balance on 1st April, 1963	..	..	..	..	155,351
Grant-in-Aid, 1963-64	..	..	..	..	320,000
Amounts received from various persons for the purchase of land, etc.	..				3,666
					<u>479,017</u>
Expenditure, 1963-64	..	..	..	..	214,116
Balance on 31st March, 1964	..	..	..	..	<u>£264,901</u>

T. O'BRIEN,

*Accounting Officer.*

30th May, 1964.

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

E. F. SUTTLE,

*Comptroller and Auditor General.*

## ABSTRACT ACCOUNTS OF SAWMILLING OPERATIONS FOR THE YEAR ENDED 30TH SEPTEMBER, 1963

## MANUFACTURING ACCOUNT

	Cong	Dundrum	Total	By Trading Account—Cost of goods produced	Cong	Dundrum	Total
To value of raw material ..	£ 8,897	£ 10,434	£ 19,331	..	£ 19,142	£ 22,906	£ 42,048
To carriage inward ..	1,587	1,569	3,156	..			
Cost of raw material consumed ..	10,484	12,003	22,487	..			
To Factory wages ..	7,133	9,865	16,998	..			
To Electricity ..	958	771	1,729	..			
To Repairs and Maintenance ..	567	267	834	..			
£	19,142	22,906	42,048	£	19,142	22,906	42,048

## TRADING ACCOUNT

	£	£	£	By Sales (a)	£	£	£
To stock of finished goods at 1st October, 1962 ..	3,714	1,077	4,791	..	£ 25,791	£ 25,008	£ 50,799
Add cost of goods produced ..	19,142	22,906	42,048	..			
Less stock of finished goods at 30th September, 1963 ..	22,856	23,983	46,839	..			
	4,000	1,048	5,048	..			
Cost of goods sold (a) ..	18,856	22,935	41,791	£	25,791	25,008	50,799
To Profit and Loss Account—Gross Profit ..	6,935	2,073	9,008				
£	25,791	25,008	50,799				

(a) Including supplies for Department's use.

## PROFIT AND LOSS ACCOUNT

	Cong	Dundrum	Total		Cong	Dundrum	Total
To Foresters' salaries and other office expenses	£ 1,463	£ 1,723	£ 3,186	By Trading Account—Gross Profit	£ 6,935	£ 2,073	£ 9,008
To Insurance ..	323	135	458				
To Depreciation—Buildings	574	165	739				
Machinery	1,030	541	1,571				
To Net Profit	3,545	491 (a)	3,054				
	£ 6,935	£ 2,073	£ 9,008		£ 6,935	£ 2,073	£ 9,008

(a) Loss.

	Cong	Dundrum	Total
Gross Capital Investment in Fixed Assets at 30th September, 1962	£ 43,775	£ 21,960	£ 65,735
Less Aggregate Depreciation to 30th September, 1962	.. 16,414	.. 9,896	.. 26,310
Net Capital Investment in Fixed Assets at 30th September, 1962	.. 27,361	.. 12,064	.. 39,425
Add Capital Investment in Fixed Assets in year ended 30th September, 1963	.. ..	.. ..	.. ..
Less Depreciation in year ended 30th September, 1963 (as shown above)	.. 27,361	.. 12,064	.. 39,425
Net Capital Investment in Fixed Assets at 30th September, 1963	.. 1,604	.. 706	.. 2,310
Add Value of Stock at 30th September, 1963	.. 25,757	.. 11,358	.. 37,115
Capital Employed at 30th September, 1963	.. 4,000	.. 1,048	.. 5,048
	£29,757	£12,406	£42,163

The provision for depreciation in these accounts represents capital in fact refunded to the Exchequer (merged in Appropriations in Aid). The aggregate of such provisions must, therefore, be deducted from the Gross Capital Investment figures to determine the capital currently employed.

30th May, 1964

T. O'BRIEN,  
Accounting Officer.

## FISHERIES

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1964, compared with the sum granted, for Salaries and Expenses in connection with Sea and Inland Fisheries, including sundry Grants-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>ADMINISTRATION</b>				
A.—Salaries, Wages and Allowances .. .. .	79,820	78,078	1,742	—
B.—Travelling and Incidental Expenses .. .. .	8,500	9,741	—	1,241
<b>SEA FISHERIES</b>				
C.1.—Scientific Investigations, etc.	3,500	3,268	232	—
C.2.—International Council for the Study of the Sea ..	1,700	1,690	10	—
C.3.—International Fisheries Convention, 1946—Permanent Commission .. .. .	400	312	88	—
C.4.—Exploratory Fishing Vessels	17,000	17,078	—	78
C.5.—Training Schemes for Fishermen .. .. .	19,000	15,670	3,330	—
<b>INLAND FISHERIES</b>				
D.1.—Payments to Boards of Conservators and Local Authorities, etc. ..	33,350	37,070	—	3,720
D.2.—Artificial Propagation of Fish	1,050	602	448	—
D.3.—State Fisheries .. .. .	2,500	1,835	665	—
D.4.—Scientific and Technical Investigations, etc. ..	5,850	6,661	—	811
D.5.—Compensation, etc. ..	13,000	507	12,493	—
D.6.—Contribution to Inland Fisheries Trust (Grant-in-Aid) .. .. .	75,000	75,000	—	—
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 ..	1,000	265	735	—
D.9.—Contributions to the Salmon Conservancy Fund ..	22,000	22,000	—	—
D.10.—European Inland Fisheries Advisory Commission ..	10	—	10	—
AN BORD IASCAIGH MHARA				
E.—Grant-in-Aid of Administration and Development ..	200,000	200,000	—	—
MISCELLANEOUS				
F.—Technical Assistance ..	2,000	994	1,006	—
Losses .. .. .	—	915	—	915
GROSS TOTAL ..£	486,680	472,686	20,759	6,765
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £13,994	
Deduct—			Surplus of Appropriations in Aid realised	
G.—Appropriations in Aid ..	27,920	29,393	£1,473	
NET TOTAL ..£	458,760	443,293	Total Surplus to be surrendered £15,467	

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

- A.—Saving, which was partly offset by increases in remuneration effective from 1st February, 1964, was due mainly to delays in filling vacancies.
- B.—Excess was due to increased rates of subsistence and to the continued expansion of field activities. An *ex-gratia* payment of £8 was made to an officer towards expenses incurred in arranging cross-border travel facilities (E.105/30/38).
- C.1.—Saving was mainly due to postponement of investigations on crawfish partly offset by additional purchase of technical equipment.
- C.3.—Saving was due to the fact that a lower rate of contribution was fixed by the North East Atlantic Fisheries Commission which replaced the Permanent Commission during the year. Travelling expenses were also lower than foreseen.
- C.5.—The need to provide a practical course at sea for fishermen being trained as skippers did not arise because of the trainees' previous experience. Also, the number of boys in training as fishermen during the early months of the year was less than anticipated.
- D.1.—Excess due to increased rates struck by local authorities.
- D.2.—Planned construction of fencing of a hatchery had to be deferred.
- D.3.—Programme of proposed fishing improvement works had to be deferred owing to other commitments of a more urgent nature.
- D.4.—Excess was due to increased cost of equipment and extended works on the installation of fish counters, partly offset by a saving on postponed investigations.

- D.5.—Only one claim for compensation matured during the year and was paid on an *ex-gratia* basis (S.27/4/60).
- D.8.—The number of grant applications was less than anticipated and provision for operational expenses was not utilised due to delay in completion of double demonstration unit.
- F.—It was found necessary to defer some of the projects intended to be carried out during the year.
- Losses.—The charge was in respect of compensation paid for fish accidentally killed in the course of treatment for disease on a demonstration fish farm (S.27/8/58).

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Proceeds of fines and forfeitures incurred in respect of fishery offences .. .. .	2,000	3,052
2. Lettings of fishing rights (Subhead D.3) .. .. .	2,000	3,336
3. Repayment of advances made to the former Sea Fisheries Association .. .. .	17,648	17,648
4. Receipts under Part VI of the Fisheries (Consolidation) Act, 1959 .. .. .	300	309
5. Receipts from salmon export licences .. .. .	100	101
6. Repayment of advances made to the Salmon Conservancy Fund (Subhead D.9) .. .. .	5	—
7. Recoupment from American Grant Counterpart Special Account in respect of technical assistance (Subhead F) ..	650	640
8. Proceeds of sales of fish taken by exploratory vessel ..	500	710
9. Miscellaneous receipts .. .. .	4,717	3,597
	<u>£27,920</u>	<u>£29,393</u>

1. It is difficult to estimate accurately income from fines and proceeds of forfeitures.
2. There was an unexpected appreciation in the letting value of fisheries.
8. Close estimation is not possible as catches are incidental only to the exploratory and research work carried out.
9. Due to curtailment of the period of secondment, the amount of salary recoverable in the case of an officer on loan to an outside body was substantially less than estimated. Arising out of a river improvement scheme salmon ova valued at £63 were supplied free of charge (S.27/20/30).

## NOTES

Losses of engineering instruments and equipment valued at £11 were written off (D.308/2/63).

The Account of the Vote for Lands includes expenditure of £2,100 in respect of staff temporarily lent, without repayment, to the Fisheries Division.

T. O'BRIEN,  
Accounting Officer.

29 Bealtaine, 1964.

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.

E. F. SUTTLE,  
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, 1964, i gcomparáid leis an suim a deonadh, le haghaidh Tuarastail agus Costais Roinn na Gaeltachta, maille le Deontais le haghaidh Tithe agus Ildeontais-i-gCabhair.

Seirbhís	Deontas	Caitheachas	Caitheachas i gcomparáid le Deontas	
			Níos lú ná mar a Deonadh	Níos mó ná mar a Deonadh
	£	£	£	£
A.—Tuarastail, Pá agus Liúntais	56,900	55,831	1,069	—
B.—Costais Taistil agus Costais Teagmhasacha .. ..	9,000	8,178	822	—
C.—Tithe Gaeltachta .. ..	191,250	188,229	3,021	—
D.—Scéimeanna Feabhsúcháin sa Ghaeltacht .. ..	118,000	106,470	11,530	—
E.—Seirbhísí Cultúrtha .. ..	2,500	1,611	889	—
F.—Seirbhísí Iompair .. ..	10,000	6,712	3,288	—
G.—Deontais do Thuismitheoirí nó Caomhnóirí Leanaí áirithe sa Ghaeltacht nó sa Bhreac-Ghaeltacht .. ..	48,000	42,375	5,625	—
H.—Deontais do Choláistí Gaeilge sa Ghaeltacht .. ..	10,000	—	10,000	—
I.—Gaeltarra Éireann (Deontas-i-gCabhair) .. ..	100,000	100,000	—	—
L.—Taispeántais Drámaíochta Gaeilge (Deontais-i-gCabhair)	5,000	4,356	644	—
M.—Scoláireachtaí Saoire agus Scoile sa Ghaeltacht (Deontas-i-gCabhair) .. ..	40,000	33,942	6,058	—
N.—Deontais chun cabhrú le Daltaí Gaeltachta atá ar Chúrsaí Oiliúna áirithe (Deontais-i-gCabhair) .. ..	1,000	631	369	—
MÓR-IOMLÁN .. £	591,650	548,335	43,315	—
	Measta	Mar a fuarthas	Farasbarr ag an Meastachán Iomlán ar an gCaitheachas £43,315	
	—	—	Easnamh a tharla i ndáil leis na Leithreasa-i-gCabhair £43	
O.—Leithreasa-i-gCabhair ..	4,990	4,947	Farasbarr Glan atá le tabhairt suas £43,272	
GLAN-IOMLÁN .. £	586,660	543,388		

Fáltais Bhreise is infiotha leis an Stát-Chiste

Airgead a fuarthas as teach oide scoile a dhíol .. ..

£  
152

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

A agus B.—Sábháil de bharr post amháin mar Stiúrthóir Cúnta a bheith folamh an bhliain ar fad agus moill a bheith i líonadh cúig phost mar Mhaor Tithe.

D.—B'é £140,000 an t-iomlán de na suimeanna a measadh a bheadh iníoctha ag an Roinn as na scéimeanna éagsúla a ndearnadh soláthar dóibh faoin bhfó-mhírcheann seo ach chun sábhála, a tharlódh de dheasca moille i scéimeanna a chur i gcríoch, a chur san áireamh islíodh an t-iomlán sin de réir £22,000 sna meastacháin, rud a d'fhág glan-soláthar de £118,000. Sábháladh suim £33,530 den mheastachán £140,000 i gcás na scéimeanna seo agus bhain an chuid is mó de le Bóithre (£9,432), Uisce nó Séarachas (£15,607), Muir-oibreacha (£5,936), agus Tithe Gloine (£1,719). Bíonn an Roinn ag brath ar Ranna nó údaráis eile leis na hoibreacha a chur i gcríoch agus tálaíonn uaireanta nach mbíonn siad in ann an oiread a bhíonn ceadaithe ag an Roinn a dhéanamh. I gcás ná mBóithre, cheadaigh an Roinn iomlán de £59,967 idir an fuilleach a bhí ceadaithe roimh thosach 1963-64 agus an méid a ceadáíodh sa bhliain, ach níor éirigh leis na húdaráis a bhí i mbun na hoibre ach oibreacha de luach £35,568 in iomlán a chur i gcríoch. I gcás mór-scéimeanna Uisce-sholáthair nó Séarachais, bhíothas ag súil go gcaithfeadh na hUdaráis Áitiúla oiread agus a thuillfeadh deontais abfhiú £20,000 faoi scéim na Roinne. Níor éirigh leo áfach ach an oiread oibre a dhéanamh agus a thuill deontais £4,393 ón Roinn. I gcás na Muir-Oibreacha, bhí obair de luach timpeall £50,000 in iomlán ceadaithe ag an Roinn ach níor éirigh le hOifig na nOibreacha Poiblí ach obair de luach £12,064 a chríochnú sa bhliain de dheacadh ganntanas foirne teicniúla. I dteannta na scéimeanna sin bhí sábháil de £10,350 sa soláthar le haghaidh Meánscolaíochta. Rinneadh soláthar le haghaidh ceithre scoileanna a raibh réamh-fhiosrúcháin ar siúl ina dtaobh roimh 1963-64 ach níor tháinig chun a íoctha ach cás amháin acu sa bhliain sin.

Chuir an Roinn dhá scéim Talmhaíochta (Tionscadal na Talún agus Foirgintí Feirme) ar siúl don chéad uair sa bhliain 1963-64 agus tharla an t-éileamh ar na scéimeanna sin a bheith i bhfad níos mó ná mar a bhíothas ag súil leis. Bhí breis caiteachais de £10,194 ar na scéimeanna sin agus breis caitheachais de £948 ar scéimeanna eile.

E.—Braitheann an caiteachas ar iarratais a fhaightear ó choistí áitiúla agus ní bhfuarthas an oiread iarratas sa bhliain agus a raibh súil leo ag féachaint don mhéid a fuarthas sna blianta roimhe sin.

F.—Rinneadh soláthar don chéad uair chun cúnamh taistil a chur ar fáil do dhaltaí ceard-scoile sa Ghaeltacht ach níorbh fhéidir an scéim a chur i bhfeidhm go dtí tús na scoilbhiana, 1963-64 .i. Meán Fómhair, 1963, agus mar gheall air sin níor tháinig ach méid £635 d'éilíthe faoin scéim roimh 31 Márta, 1964.

G.—Ba lú líon na bpáistí a thuill an deontas sa bhliain ná an líon a thuill an deontas sa bhliain roimhe sin.

H.—Rinneadh soláthar le haghaidh trí choláistí a raibh réamhfhiosrúcháin ar siúl ina dtaobh. Mar a tharla, áfach, ní dheachaigh na Coistí ar aghaidh lena geuid moltaí in dhá chás díobh, agus sa tríú cás ní dhearnadh oiread dul chun cinn i rith na bliana agus a bhíothas ag súil leis.

L.—Tharla laghdú ar líon na gCumann Drámaíochta sa Ghaeltacht sa bhliain seachas mar a bhí gníomhach sa bhliain roimhe sin agus, dá bharr sin, níor íocadh ach £356 as an soláthar de £1,000 a rinneadh le haghaidh "Drámaíocht sa Ghaeltacht".

M.—Tharla laghdú gan coinne ar líon na bpáistí a bhain tairbhe as an scéim faoina geuirtear daltaí ag freastal ar bhunscoileanna sa Ghaeltacht.

N.—B'í seo an chéad bhliain don chabhair seo le haghaidh Cúrsaí Oiliúna a bheith ar fáil ón Vóta seo agus ní raibh an t-éileamh chomh hard is a measadh a bheadh sé.

## LEITHREASA-I-GCABHAIR

	Fo-mhírcheann Díolaíochta a bhaineann	Measta	Mar a fuarthas
		£	£
1. An fáltas ó chíosanna .. .. .	C	83	42
2. Aisiocanna iasachtaí .. .. .	D	300	172
3. Aisghnóthú tuarastal oifigeach ar iasacht ag Gaeltarra Éireann .. .. .		4,600	4,728
4. Fáлтаí ilghnéitheacha .. .. .		7	5
		<u>£4,990</u>	<u>£4,947</u>

1. Cíosanna a fuarthas as tithe oidí scoile.
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 téacháin, mar iasacht atá le n-aisíoc ag an bhfásóir. Bhain moill le tógáil tithe gloine áirithe agus tharla laghdú dá réir ar a fuarthas ó na fásóirí.
3. Ceadaíodh méaduithe tuarastal do Státseirbhísigh i gcoitinne le feidhm ó 1 Feabhra, 1964.

## TUARASTAIL BHREISE (thar £50)

Fuair Príomhoifigeach liúntas de £218 mar stiúrthóir bainistí lán-aimsireach ar Ghaeltarra Éireann.

Fuair Príomhoifigeach Cúnta liúntas de £230 mar bhainisteóir ginearálta lán-aimsireach ar Ghaeltarra Éireann.

Fuair Oifigeach Feidhmiúcháin iocaíocht de £150 mar rúnaí d'Arramara, Teoranta.

Fuair Oifigeach Cléireachais liúntas de £430 mar Chléireach Grád I i nGaeltarra Éireann.

SEÁN Ó BRAONÁIN,  
*Oifigeach Cuntasaíochta.*

12 Meitheamh, 1964.

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

E. P. SUTTLE,  
*Ard-Reachtaire Cuntas agus Ciste.*

## AGRICULTURE

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1964, 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				
<i>Original</i> .. £780,000				
<i>Supplementary</i> .. 10				
	780,010	774,879	5,131	—
B.—Travelling and Incidental Expenses .. ..	51,585	58,647	—	7,062
RESEARCH WORK				
C.1.—Seed Testing, Propagation and Certification, etc. ..	114,603	105,117	9,486	—
C.2.—Veterinary Research ..	104,360	87,910	16,450	—
C.3.—Subscriptions, etc., to International and other Research Organisations				
<i>Original</i> .. £33,219				
<i>Supplementary</i> .. 1,500				
	34,719	33,082	1,637	—
C.4.—Miscellaneous Investigations, Inquiries and Reports ..	1,485	1,528	—	43
C.5.—Live Stock Progeny Testing	41,500	37,910	3,590	—
AGRICULTURAL EDUCATION AND DEVELOPMENT				
D.1.—Agricultural Schools and Farms .. ..	181,509	180,305	1,204	—
D.2.—Grants to Private Agricultural Schools, etc. ..	89,752	91,850	—	2,098
D.3.—Veterinary College ..	89,067	61,684	27,383	—
D.4.—University College, Dublin; Faculty of Veterinary Medicine .. ..	77,000	74,532	2,468	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
D.5.—Trinity College, Dublin; School of Veterinary Medicine .. ..	£ 36,000	£ 38,991	—	2,991
D.6.—Scholarships in Agriculture, etc. .. ..	3,315	4,266	—	951
D.7.—University College, Dublin; Faculty of General Agriculture .. ..	24,984	24,984	—	—
D.8.—University College, Cork; Faculty of Dairy Science ..	13,000	13,000	—	—
D.9.—Additional Grants to University Colleges ..	109,700	96,150	13,550	—
D.10.—Farm Apprenticeship Scheme .. ..	10	—	10	—
D.11.—Educational Tours for Instructors in Agriculture, etc. .. ..	10	—	10	—
D.12.—Rural Groups Advisory Service .. ..	1,500	1,158	342	—
E.1.—Improvement of Milk Production .. ..	54,112	48,356	5,756	—
E.2.—Improvement of Live Stock	40,605	35,760	4,845	—
E.3.—Improvement of Poultry and Egg Production ..	95,938	82,309	13,629	—
E.4.—Temporary Scheme for the Growing of Horticultural Crops in the Athlone area	864	975	—	111
F.—Grants to County Committees of Agriculture .. ..	443,500	433,463	10,037	—
G.—Special Agricultural, etc., Schemes .. ..	235,063	245,197	—	10,134
H.—National Stud .. ..	55	54	1	—
I.1.—Agricultural Societies and Shows, including Miscellaneous Grants-in-Aid, etc. <i>Original</i> .. £7,937 <i>Supplementary</i> 2,700	10,637	9,352	1,285	—
I.2.—Contribution to Irish Agricultural Organisation Society (Grant-in-Aid) .. ..	12,000	12,000	—	—
I.3.—Contribution to Irish Countrywomen's Association (Grant-in-Aid) <i>Original</i> .. £6,000 <i>Supplementary</i> 4,000	10,000	10,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
I.4.—Contribution to Macra na Feirme (Grant-in-Aid) ..	4,000	4,000	—	—
I.5.—Grants to certain Rural Organisations .. ..	2,500	1,045	1,455	—
I.6.—An Foras Talúntais (Grant-in-Aid) .. ..	850,000	850,000	—	—
I.7.—National Farmers' Association (Grant-in-Aid)				
<i>Original</i> .. Nil				
<i>Supplementary</i> £10,000				
	10,000	10,000	—	—
J.—Botanic Gardens, Glasnevin ..	47,045	46,871	174	—
K.1.—Miscellaneous Work ..	25,360	28,947	—	3,587
K.2.—Fees for Reports on Agricultural Conditions ..	8,967	6,366	2,601	—
K.3.—Payments to the Agricultural Credit Corporation, Limited, in respect of Loans	2,300	1,908	392	—
K.4.—Improvement of the Creamery Industry, etc. ..	5,000	2,000	3,000	—
K.5.—Agricultural Production Council .. ..	10	—	10	—
K.6.—Farm Buildings Scheme and Water Supplies				
<i>Original</i> £1,232,830				
<i>Supplementary</i> 100,000				
	1,332,830	1,389,379	—	56,549
K.7.—Land Project .. ..	2,232,180	2,214,325	17,855	—
K.8.—Lime and Fertilisers Subsidies				
<i>Original</i> £4,025,000				
<i>Supplementary</i> 150,000				
	4,175,000	4,175,659	—	659
K.9.—Prevention, etc., of Contagious Abortion and other Diseases in Cattle				
<i>Original</i> .. £19,875				
<i>Supplementary</i> 5				
	19,880	5,117	14,763	—
K.10.—Artificial Insemination of Live Stock .. ..	8,389	9,274	—	885
K.11.—Bovine Tuberculosis Eradication Scheme				
<i>Original</i> £9,878,000				
<i>Less Supplementary</i> 2,118,205				
	7,759,795	8,339,746	—	579,951

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
K.K.11.—Bovine Tuberculosis Eradication Scheme—Guarantee Payments in respect of Export of Fat Cattle and Carcase Beef ..	£ 5	£ 2,513	£ —	£ 2,508
K.12.—Grants for Pasteurisation of Separated Milk, etc. ..	20,000	2,782	17,218	—
K.13.—Grants to Bacon Factories	80,000	90,280	—	10,280
K.14.—Payments to Pigs and Bacon Commission ..	2,000,000	1,400,000	600,000	—
K.15.—Losses on Disposal of Wheat, etc. Original .. £500,000 Supplementary 100,000	600,000	600,000	—	—
K.16.—Grants for the Provision of Grain Storage Original .. Nil Supplementary £330,000	330,000	307,036	22,964	—
ADMINISTRATION OF ACTS AND STATUTORY ORDERS				
L.1.—Diseases of Animals Acts, 1894 to 1960 .. ..	32,660	31,624	1,036	—
L.2.—Bovine Tuberculosis Order, 1926, etc. .. ..	10,000	9,891	109	—
L.3.—Horse Breeding Act, 1934 ..	30	56	—	26
L.4.—Live Stock Breeding Act, 1925 .. ..	4,935	5,073	—	138
M.1.—Agricultural Produce (Eggs) Acts, 1939 and 1955, etc. ..	35,673	39,630	—	3,957
M.2.—Dairy Produce Acts, 1924 to 1947, and Dairy Produce (Price Stabilisation) Acts, 1935 to 1956, etc. ..	40,567	39,815	752	—
M.3.—Agricultural Produce (Potatoes) Act, 1931, Flax Act, 1936, and Destructive Insects and Pests (Consolidation) Act, 1958, etc.	66,101	73,296	—	7,195
M.4.—Agricultural Produce (Fresh Meat) Acts, 1930 to 1938, Agricultural Produce (Meat) (Miscellaneous Provisions) Act, 1954, Pigs and Bacon Acts, 1935 to 1961, Slaughter of Cattle and Sheep Acts, 1934 to 1936 and Diseases of Animals (Bovine Tuberculosis) Act, 1957 ..	242,074	237,882	4,192	—

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, 1962, etc.	13,033	13,950	—	917
M.6.—Grain Storage (Loans) Act, 1951 .. .. .	5	—	5	—
M.7.—Acquisition of Land (Allotments) (Amendment) Act, 1934 .. .. .	6,510	4,884	1,626	—
M.8.—Agricultural Wages, etc., Acts, 1936 to 1961 ..	10,992	10,413	579	—
M.9.—Sundry Statutes ..	980	991	—	11
N.—Marketing, etc., of Dairy Produce Original £4,668,000 Supplementary 1,350,000	6,018,000	6,037,506	—	19,506
O.—Technical Assistance ..	20,000	16,687	3,313	—
<b>GROSS TOTAL</b> Original £28,741,694 Supplementary 10				
28,741,704				
Less Do. 70,000				
£28,671,704	28,572,405		808,858	709,559
			Surplus of Gross Estimate over Expenditure £99,299	
	Estimated	Realised		
Deduct—				
P.—Appropriations in Aid Original £4,694,694 Less Supplementary 1,285,000	3,409,694	4,174,387		Surplus of Appropriations in Aid realised £764,693
<b>NET TOTAL</b> Original £24,047,000 Supplementary 10 Do. 1,215,000	£25,262,010	24,398,018		Total Surplus to be surrendered £863,992
Extra Receipts payable to Exchequer			Estimated	Realised
			£	£
Interest on Exchequer advances for the purchase, etc., of creameries .. .. .			35,076	35,076
Receipts under the Land Project .. .. .			13,900	16,417
Receipts in respect of savings on use by flour millers of imported wheat in place of native wheat 1962-63 ..			—	80,000
			£48,976	£131,493

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

- B.—The volume of travelling by the technical staff was greater than expected. Subsistence rates were increased during the year with retrospective effect to 1st January, 1963.
- C.1.—There were savings on general expenses—on the seed certification scheme as the seed acreage was curtailed in 1963 resulting in reduced payments to growers; at Backweston farm where a reclamation scheme on the Stackumny lands and a fencing programme were not carried out; and on implements, tools, seeds, manures and feeding stuffs which were not purchased to the extent anticipated.
- C.2.—The savings were on salaries due to vacancies in the research and laboratory staff; on livestock for the farm because purchases were restricted owing to building operations and attestation requirements; on animals for use in experiments owing to shortage of laboratory staff; on implements and tools as the purchase of a minibus was postponed; and on some laboratory equipment which was ordered and delivered, but not paid for before the end of the year.
- C.5.—The pig progeny testing station in Dublin was not opened as early in 1963-64 as expected and there were savings on the provisions for salaries and for purchases of feeding stuffs, equipment and bonhams. In addition feeding stuffs purchased and delivered could not be paid for before the end of the year. The savings were partly offset by excess expenditure on the Cork station, where the throughput of pigs was increased.
- D.3.—There was a saving of £23,225 on laboratory equipment mainly due to delay in completing the building of a new field station at Abbotstown. There were also savings of £6,222 on salaries owing to staff vacancies and of £1,127 on pharmacy expenses. The savings were partly offset by higher expenditure on other items of the subhead.
- D.5.—The excess was in respect of the salaries, family allowances, pension provision and equipment of teachers.
- D.6.—Maintenance allowances for scholarships were increased during the year with retrospective effect to October, 1962.
- D.9.—The provision made for additional staff, apparatus, equipment and other expenses of expanding the Dairy Science Faculty, University College, Cork, was not utilised.
- D.12.—Nine Parish Agents resigned during the year and were not replaced.
- E.1.—The number of bulls purchased for leasing to Artificial Insemination Stations was lower than provided for, as Artificial Insemination Stations themselves purchased a higher proportion than expected of their bull requirements. Prices of bulls purchased were also lower. The number of Cow Testing Associations dropped from 85 to 73 with a resultant saving on grants. Re-organisation of the Cow Testing Instructors' districts involved substantially higher expenditure on travelling and subsistence and there was an increase in subsistence rates.
- E.2.—Fewer bulls were purchased and two bought in February at Perth could not, owing to quarantine restrictions, be imported until May, 1964. A sufficient number of suitable Border Leicester rams were not available and only 15 of the 20 colts selected for subsidy qualified for payment. Excess expenditure was incurred on purchase of stock pigs due to increased demand for top class boars. Stallions cost somewhat more than expected and mare nominations were greater than estimated.
- E.3.—The main savings were on grants to domestic fowl hatching egg supply farms (export projects) as the current projects did not develop as rapidly as expected; on the white turkey unit at Athenry as feeding stuffs and equipment were not required to the extent anticipated; on grants to turkey supply farms and breeder hatcheries where the demand for new accommodation has fallen off; and on grants to pedigree poultry breeders as application for building grants did not reach expectations. The savings were partly offset by excess expenditure on salaries and on grants for chicken rearing houses.

E.4.—The excess was on salaries due to payment in 1963–64 of arrears of salary increases granted in March, 1963. Travelling cost more than expected.

I.1.—The Department's exhibit at the Royal Dublin Society's Scientific and Technical Exhibition in October, 1963, was on a much smaller scale than expected owing to the reduced allocation of exhibit space allowed by the Society. On the other hand expenditure on the exhibits at the Royal Dublin Society's Spring Show and at provincial shows exceeded the estimate as a result of substantially increased labour and material costs.

I.5.—The balances of American Grant Counterpart monies available for issue to the Irish Countrywomen's Association and Muintir na Tire were less than expected when the estimate was being prepared. Macra na Feirme did not require any issue during the year.

K.1.—The following additional expenditure was incurred under this subhead with the sanction of the Department of Finance—

	£
Further Grant to Muintir na Tire towards the expenses of holding the International Seminar on Community Developments at Gormans-town Castle, June—July, 1963 (S.90/28/57) .. .. .	1,200
Grant to National Farmers' Association towards expenses of a pilot scheme for the eradication of warble fly in the Inishowen peninsula (D.306/30/63) .. .. .	929
Purchase, cost of transport, etc., of an Aberdeen Angus bull presented to the Papal Farm at Castelgandolfo (S.90/2/63) .. .. .	666
Expenses in connection with the purchase of a pony and cost of transport of the pony and two deer presented to the late President Kennedy (D.306/24/63) .. .. .	835
Expenses incurred in presenting a gift to a distinguished visitor to Ireland on the occasion of the Royal Dublin Society's Spring Show (D.306/24/63 and S.90/3/63) .. .. .	39
	<u>£3,669</u>

K.2.—The number of completed farm record and account books submitted in connection with the Farm Management Survey was less than expected and fewer reporters than anticipated furnished reports on agricultural conditions and crop yields.

K.3.—The amount of storm damage loans in respect of which recoupment of interest by the Department fell due was less than expected. There was increased demand for loans for the purchase of fertiliser and ground limestone. The bulk of the provision for irrecoverable losses on sundry loan schemes was saved.

The expenditure includes sums amounting to £16 recouped to the Corporation in respect of unpaid amounts due in connection with loans for the purchase of agricultural implements, etc. The sums in question proved irrecoverable and were written off (S.90/36/41, D.306/12/62 and S.90/5/54).

K.4.—The amount paid represents a further contribution (£500 paid in 1962–63) towards the cost of operating the Edelweiss cheese factory at Wexford during the period 11th May, 1962 to 31st July, 1963.

K.9.—The provision for supply of vaccines included £15,000 for a proposed new scheme of free calf vaccination, in southern dairying areas, which did not materialise. There was a further decline in demand for the supply of vaccine on a repayment basis. Advertising cost more than anticipated and there was additional expenditure on the purchase of equipment for the Brucellosis Scheme.

K.10.—Excess expenditure arising from the importation of a quantity of charolais semen from the U.S.A. for experimental purposes and from the purchase of A.I. equipment, was partly offset by savings on salaries and other items,

- K.11.—The number of reactors purchased was approximately 12,000 more than expected when the supplementary estimate was being prepared. The provisions for veterinary fees, purchase of tuberculin, clear herd bonus scheme, water supply grants, and miscellaneous expenses were also exceeded. The excess expenditure was modified by savings on other items of the subhead notably travelling expenses and cow byre grants.
- K.K.11.—Payment of certain claims which had been under investigation caused the excess on this subhead.
- K.12.—It was not possible to pay a number of grants pending certification of satisfactory installation and operation of the plants, and receipt of evidence that the plants had been paid for by the creameries.
- K.13.—The number of grants maturing for payment during the year was more than expected.
- K.14.—Bacon prices on the export market turned out to be substantially better than in the two previous financial years due mainly to supply problems following the severe winter of 1962-63 and subsidy payments were accordingly lower than provided for.
- K.16.—A number of approved applicants did not proceed with their proposals.
- M.1.—There was additional expenditure on salaries, due to arrears of increases granted in March, 1963, being paid in 1963-64, on travelling expenses and on casual labour at ports, etc. The excess was partly offset by savings on the central egg store, due to a staff vacancy, and on other items of the subhead.
- M.3 and M.5.—Payment this year of arrears of salary increases granted in March, 1963, caused an excess on salaries and the provision for travelling expenses proved inadequate.
- M.7.—There was a decrease of 315 in the number of allotments.
- M.8.—The volume of travelling was less than expected and accounted for the greater part of the saving on the subhead.
- O.—Expenditure under this subhead depends on the rate at which technical assistance projects are developed. During the second half of the year expenditure did not reach the level anticipated.

## APPROPRIATIONS IN AID

	Corres- ponding Debit Subhead	Estimated £	Realised £
1. Receipts from seed testing fees, certification fees, sale of pure line seed, live stock, farm produce, etc. . . . .	C.1	57,160	64,475
2. Receipts from sale of vaccines, live stock, farm produce, etc.: Veterinary Research Laboratory and Farm at Abbotstown . . . .	C.2	20,200	18,143
3. Receipts from sale of bacon pigs at Pig Progeny Testing Stations at Cork and Dublin . . . .	C.5	16,000	15,068
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 . . . . .		15,400	15,796
Ballyhaise Agricultural Station . . . . .		22,200	23,022
Clonakilty Agricultural Station . . . . .		18,000	24,503
Munster Institute . . . . .		22,130	24,547

	Corres- ponding Debit Subhead	Estimated £	Realised £
5. Receipts from clinique and other fees, etc.: Veterinary College .. .. .	D.3	1,255	1,181
6. Receipts from sale of dairy bulls at reduced prices, fees for leasing of such bulls and registration fees .. .. .	E.1	12,800	11,869
7. Receipts from sale of colts, sale and leasing of bulls, etc. .. .. .	E.2	14,875	11,837
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	22,600	20,620
9. Receipts from sale of seeds, manure, live stock, etc. .. .. .	G	11,800	12,460
10. Refund of portion of the cost of certain schemes in North-West Cavan .. .. .	G	900	636
11. Receipts in connection with scheme to encourage the commercial production of glasshouse crops in Gaeltacht areas .. .. .	G	9,270	7,992
12. Receipts in respect of seed supplied to small- holders at reduced prices .. .. .	G	49,500	41,771
13. Rent of lands and premises occupied by Comhlucht Groighe Náisiúnta na hÉireann, Teoranta .. .. .		1,400	1,400
14. Receipts from sale of agricultural products at exhibitions and fairs and charges to exhibi- tors for space, etc., at Irish Exhibit Stands ..	K.1	5	—
15. Sums recoverable in respect of the salaries, etc., of officers seconded to outside bodies ..		15,938	16,485
16. 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	1,350	—
17. Recoupment from American Grant Counterpart Special Account in respect of grants to certain rural organisations, pasteurisation of separated milk and technical assistance ..	L.5, K.12 & O	32,500	17,588
18. Receipts from sale of vaccines for treatment of cattle against contagious abortion, etc. ..	K.9	2,000	1,124
19. Receipts from sales of semen, etc. ..	K.10	5	—
20. Receipts from sale of cattle slaughtered under the Bovine Tuberculosis Eradication Scheme Original £4,206,000 Less Supplementary 1,285,000	K.11	2,921,000	3,689,491

	Corres- ponding Debit Subhead	Estimated £	Realised £
21. Horse Breeding Act, 1934: Receipts from licences, etc. . . . .	L.3	625	758
22. Live Stock Breeding Act, 1925: Receipts from licences, etc. . . . .	L.4	4,000	3,442
23. Agricultural Produce (Eggs) Acts: Receipts from fees, etc. . . . .	M.1	5,730	5,677
24. Dairy Produce Acts and Dairy Produce (Price Stabilisation) Acts: Fees on production of butter and fees in respect of butter exported, etc. . . . .	M.2	9,000	8,703
25. Receipts from fees for inspection of potatoes, etc.	M.3	3,000	4,475
26. Agricultural Produce (Fresh Meat) Acts, and Pigs and Bacon Acts	M.4		
Receipts from licences, inspection fees, etc.			
(1) Fresh Meat Acts . . . . .		25,000	28,906
(2) Pigs and Bacon Acts . . . . .		33,000	34,463
Fees for inspecting canned and open-pack meats . . . . .		—	29
27. Agricultural Produce (Cereals) Acts and Wheat Order, 1962, etc.: Receipts from grain dealers' licences . . . . .	M.5	1,100	1,008
28. Repayment of advances made under the Grain Storage (Loans) Act, 1951 . . . . .	M.6	48,000	47,827
29. Fees for licences under the Milk and Dairies Act	M.9	320	348
30. Receipts from Church Temporalities Fund . . . . .		10,000	10,000
31. Miscellaneous . . . . .		885	1,689
32. Transfer from the General Cattle Diseases Fund of the balance on hands on the winding up of the Fund . . . . .		—	6,308
<b>TOTAL</b>			
<i>Original</i>	£4,694,694		
<i>Less Supplementary</i>	1,285,000		
		<b>£3,409,694</b>	<b>£4,174,387</b>

1. The quantities of seed wheat, oats and barley available for sale were greater than anticipated.
2. The number of animals purchased and sold both for the farm and for experimental purposes was less than estimated. Sales of tuberculin for private testing were less but receipts from sales of farm produce were greater than expected.
3. The new pig progeny testing station in Dublin came into operation later than expected and as a result there were fewer pigs for sale.
4. The increased receipts were mainly from sales of livestock at Clonakilty and from sales of poultry at Clonakilty and the Munster Institute.
5. Fewer stock were available for sale from the field station at Chantilly. Clinique fees were lower than anticipated.

6. There was a drop in receipts from leasing fees as the demand for leased bulls at artificial insemination stations was somewhat less than expected and the cost of the animals purchased was lower than estimated. Receipts from registration fees for dairy cattle exceeded expectations.
7. Leasing fees, due in March 1964 were not, in many cases, received until after the end of the financial year. In addition fewer bulls were purchased for leasing.
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. Additional bulls and rams were located and more bulls than usual were disposed of for slaughter. The full amounts due under the agreement in these cases were collected. Receipts in respect of demonstration plots were less than estimated.
10. Recoupment, which was in respect of 1962-63 expenditure was less than estimated as some bulls located towards the end of that year were not paid for until 1963-64.
11. Production of tomatoes was less than expected and growers' repayments decreased accordingly. The proposed South Mayo Unit did not come into operation during the year and there were no receipts from this source.
12. The cost of the seed potatoes distributed in the Spring of 1964 was much less than anticipated.
16. The society were unable to meet their repayment to the Department.
17. Recoupment is in respect of the total expenditure on Subheads L.5 and K.12 and of part of the expenditure on Subhead O.
18. The demand for vaccine for the treatment of cattle against contagious abortion was less than anticipated.
20. Twelve thousand more reactors were sold than expected when the supplementary estimate was being prepared. Sale prices were also higher.
21. The number of applications for stallion licences was greater than expected.
22. Applications for licences in respect of bulls and boars were less than anticipated.
25. Exports of surplus ware potatoes of the 1962 main crop and of seed potatoes of the 1963 season were much higher than anticipated with a consequent increase in inspection fees.
26. Trade conditions resulted in the number of animals presented for examination under the Fresh Meat Acts being greater than expected.
27. Applications for grain dealers' licences were somewhat lower than estimated.
31. Miscellaneous receipts are variable and a close estimate is not possible.
32. This was the balance on hands of the General Cattle Diseases Fund when that fund was wound up (S.84/7/60).

#### EXTRA REMUNERATION (exceeding £50)

A Principal Officer and a Higher Executive Officer received allowances of £527 and £89 respectively from the funds of the Dairy Disposal Company, Limited, for acting as director/chairman and secretary of the company.

A Senior Inspector received an allowance of £250 from An Bord Bainne for services rendered to the board.

The Deputy Secretary received an allowance of £250 for acting as a member of the board of An Foras Tionscal.

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

A Principal Officer received an allowance of £264 for acting as a director of Nitrigín Éireann Teo.

A Senior Inspector received an allowance of £250 from the Pigs and Bacon Commission for acting as an ordinary member of the Commission.

A Senior Inspector received £1,119 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 Higher Executive Officer received an allowance of £250 from the funds of Bord na gCon for acting as chief officer of the board.

An Assistant Principal Officer, an Agricultural Inspector, an Executive Officer and four Staff Officers received gratuities varying from £70 to £165 for the performance of higher duties. A Higher Executive Officer received a gratuity of £75 for acting as secretary of an interdepartmental committee on the problems of the small western farms.

A Director of Veterinary Services received a gratuity of £250 for special duties.

Ninety-nine 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, 1964. Twelve members and two former members of the Veterinary staff received gratuities ranging from £80 to £146 in respect of varying periods during the year concerned.

Two Agricultural Officers in charge of the Gaeltacht Glasshouse Scheme in Connemara and Co. Donegal received gratuities of £80 each for extra attendance given during the year ended 30th November, 1962. An Assistant Agricultural Inspector and twenty-five Agricultural Officers received amounts ranging from £53 to £222 for extra services rendered in respect of varying periods between November, 1961 and December, 1963.

A gratuity of £100 was paid to the widow of an Agricultural Inspector in respect of higher duties performed by her late husband.

A Gardener received a gratuity of £148 as horticultural advisor to the Errigal Co-operative Society, Ltd.

One hundred and sixty-six employees received sums varying from £51 to £344 in respect of overtime, Sunday duty, etc.

#### NOTES

This Account includes expenditure of approximately £3,963 in respect of the remuneration of officers temporarily on loan, without repayment, to other Departments.

The Account of another Office includes expenditure of £427 in respect of the remuneration of an officer temporarily on loan, without repayment, to this Department.

Fencing posts, to the estimated value of £164, were supplied to this Department, without repayment, by the Department of Lands (Forestry Division) (D.307/4/61 and S.90/2/56).

Subhead K.11 of this Account includes the following *ex-gratia* payments:—

£1,499 to 45 herd owners in respect of cattle which failed to pass the tuberculin test under the Bovine Tuberculosis Eradication Scheme. In 6 of the cases the animals died before valuation and in the remaining 39 cases after valuation but before they could be collected for slaughter (S.90/11/60).

£182 to 5 herd owners whose cattle, having passed the test under the scheme, later died or were slaughtered. In each case post mortem examination showed that the animal suffered from bovine tuberculosis (S.90/11/60).

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

Reference	Amount	
S.90/4/56	£371	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. The applicant gave notice of his intention to withdraw from the scheme but failed to dismantle and hand over the glasshouse in accordance with the terms of his agreement with the Minister for Agriculture.
D.306/3/61 and D.306/25/62	£171	£54 and £14 due in respect of 3 bulls and 2 rams respectively sold on special terms in congested districts and £103 in respect of 8 boars sold.

Fines amounting to £3,439,537 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 1962-63 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 38 cases of registered dealers who had defaulted, and in 25 cases of former registered dealers whose premises were transferred, etc. The sum involved viz. £63 (S.90/14/41) was written off.

A sum of £33,396 was received from the Vote for Remuneration (No. 56).

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

J. C. NAGLE,  
*Accounting Officer.*

10th July, 1964.

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.

E. F. SUTTLE,  
*Comptroller and Auditor General.*

STATEMENT OF LOAN SECURITIES AND AMOUNTS REPAYABLE TO THE  
DEPARTMENT UNDER AGREEMENTS, ETC., ON 31st MARCH, 1964

(Capital Amounts Only)

	£
Advances under the Grain Storage (Loans) Act, 1951 .. .. .	417,600
Sundry purchases of bulls under special scheme for congested districts (maximum sum payable) .. .. .	(a) 40,528
Loans under scheme to encourage commercial production of glasshouse crops in Gaeltacht areas .. .. .	15,460
Miscellaneous .. .. .	25
	<u>£473,613</u>

(a) Reducible, if certain conditions are complied with, to £11,502.

J. C. NAGLE,  
*Accounting Officer.*

10th July, 1964.

## GENERAL CATTLE DISEASES FUND

WINDING UP ACCOUNT OF THE GENERAL CATTLE DISEASES FUND—DISPOSAL OF BALANCE

RECEIPTS	PAYMENTS
<p>Balance on 1st April, 1963 .. .. .</p> <p>£ 6,308</p>	<p>Transfer of balance to Oireachtas Vote 41 as an Appropriation in Aid-Subhead P (item 32) .. .. .</p> <p>£ 6,308</p>
£6,308	£6,308

10th July, 1964.

**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, 1964

RECEIPTS	PAYMENTS	£
Balance on 1st April, 1963 .. ..	Fees and expenses of consultants in connection with a survey of continental food markets .. ..	7,195
	Store cattle publicity campaign .. ..	4,735
	Turkey publicity campaign .. ..	352
	Travelling, etc., expenses in connection with market investigation and development .. ..	1,184
	Balance on 31st March, 1964 .. ..	21,394
		<u>£34,860</u>

10th July, 1964.

J. C. NAGLE,  
*Accounting Officer.*

## WORLD FOOD PROGRAMME (GRANT-IN-AID)

See also Report of Comptroller and Auditor General

## ACCOUNT OF RECEIPTS AND PAYMENTS IN RESPECT OF THE WORLD FOOD PROGRAMME ACCOUNT IN THE YEAR ENDED 31ST MARCH, 1964

RECEIPTS	PAYMENTS
Balance on 1st April, 1963 .. .. . £ .. 271,412	Contributions to World Food Programme .. .. . Balance on 31st March, 1964 .. .. . £ 134,286 £ 137,126
<u>£271,412</u>	<u>£271,412</u>

10th July, 1964.

J. C. NAGLE,  
Accounting Officer.



## NATIONAL DEVELOPMENT FUND

## STATEMENT OF RECEIPTS AND PAYMENTS BY THE DEPARTMENT OF AGRICULTURE IN THE YEAR ENDED 31ST MARCH, 1964

SERVICE	Balance at 1st April, 1963	Advances from Department of Finance	Other Receipts	Total	Payments	Balance at 31st March, 1964
	£	£	£	£	£	£
Provision of storage facilities for seed and ware potatoes ..	853	—	—	853	—	853
Provision of facilities for the production of foundation stocks ..	457	12,600	(a) 3,859	16,916	17,064	Dr. 148
Provision of facilities for drying and storage of onions (Co. Kerry) ..	604	—	—	604	604	—
Buildings and equipment for Department's agricultural schools and farms ..	Dr. 100	3,050	—	2,950	2,950	—
Erection of Pig Progeny Testing Stations ..	362	31,100	—	31,462	31,458	4
Orchard planting in the Dungarvan area ..	472	950	—	1,422	1,461	Dr. 39
TOTAL .. £	2,648	47,700	3,859	54,207	53,537	670

(a) Sale of residence and plot of land at Stacumney Farm.

J. C. NAGLE,  
*Accounting Officer.*

10th July, 1964.

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.

E. F. SUTTLE,  
*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, 1964, 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 .. .. .	476,000	469,680	6,320	—
B.—Travelling and Incidental Expenses .. .. .	26,000	29,060	—	3,060
C.—Advertising and Publicity ..	8,310	8,011	299	—
D.—Remission of Penalties ..	5	—	5	—
MINERALS DEVELOPMENT				
E.—Minerals Exploration and Compensation for Mineral Rights, etc., acquired ..	1,510	1,654	—	144
INSTITUTE FOR INDUSTRIAL RESEARCH AND STANDARDS				
F.1.—Grant under Section 37 (1) of the Industrial Research and Standards Act, 1961 (Grant-in-Aid) ..	97,000	97,000	—	—
F.2.—Provision of Additional Laboratories and Equipment .. .. .	40,000	19,683	20,317	—
INTERNATIONAL ORGANISATIONS, ETC.				
G.—Expenses in connection with International Organisations, Special Services, Enquiries, etc. .. .. .	17,365	31,732	—	14,367
CÓRAS TRÁCHTÁLA				
H.—Córas Tráchtála (Grant-in-Aid) .. .. .	310,000	310,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>INDUSTRIAL DEVELOPMENT AUTHORITY</b>				
I.—Remuneration and Expenses (Grant-in-Aid) .. .. .	128,429	128,429	—	—
<b>AN FORAS TIONSCAL</b>				
J.1.—Grant under Undeveloped Areas Act, 1952 (Grant-in- Aid) .. .. .	1,150,000	1,058,774	91,226	—
J.2.—Grant under Industrial Grants Act, 1959 (Grant- in-Aid) <i>Original</i> .. £1,600,000 <i>Supplementary</i> .. 160,000	1,760,000	1,635,276	124,724	—
J.3.—Re-equipment Grants, etc. (Grant-in-Aid) <i>Original</i> .. £250,000 <i>Supplementary</i> .. 125,000	375,000	303,877	71,123	—
K.—Export Guarantee Arrange- ments under the Insurance Act, 1953 .. .. .	10	—	10	—
L.—Technical Assistance ..	270,000	236,406	33,594	—
M.—Grant to An Cheard Chomhairle (Grant-in-Aid)	16,000	12,000	4,000	—
N.—New York World's Fair, 1964-65 .. .. .	210,000	137,829	72,171	—
O.—Commissions, Committees and Special Inquiries ..	335	195	140	—
P.—Miscellaneous Services ..	160	254	—	94
Q.—Repayment of Advances under the Trade Loans (Guarantee) Acts .. .. .	8,910	8,910	—	—
R.—St. Patrick's Copper Mines, Ltd.—Provision for Care and Maintenance Expenses	10	—	10	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
R.R.—Shipbuilding Subsidy				
<i>Original</i> ... Nil				
<i>Supplementary</i> £990,000				
<i>Less Do.</i> 100,000				
	890,000	650,000	240,000	—
GROSS TOTAL				
<i>Original</i> £4,610,044				
<i>Supplementary</i> 990,000				
<i>Do.</i> 185,000				
	£ 5,785,044	5,138,770	663,939	17,665
			Surplus of Gross Estimate over Expenditure £646,274	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
S.—Appropriations in Aid	128,244	133,072	£4,828	
NET TOTAL				
<i>Original</i> £4,481,800				
<i>Supplementary</i> 990,000				
<i>Do.</i> 185,000				
	£ 5,656,800	5,005,698	Total Surplus to be surrendered £651,102	

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

- A.—Saving due to unfilled vacancies. A sum of £3,500 was received from the Vote for Remuneration (No. 56).
- B.—Travelling by the staff of the Department was greater than anticipated and there was an increase in the rate of subsistence allowances.
- F.2.—Purchase of equipment was delayed pending the recruitment of professional staff.
- G.—In addition to the normal annual contribution for 1963 paid in April 1963 to the International Labour Organisation the 1964 contribution was, at the special request of the Organisation, paid in January 1964.
- J.1, J.2 and J.3.—Constructional works and installation of machinery did not proceed in some cases at the rate anticipated.
- L.—A number of industrial consultancy schemes for which grants were payable were not completed, while activity in relation to mineral exploration and development projects was on a lower scale than had been expected. The savings (£53,000) were offset by an increase of approximately £19,000 in the grant to the Irish National Productivity Committee.
- M.—The designation of a number of apprenticeship trades did not proceed as rapidly as was anticipated. Expenditure on printing, publicity and salaries of supervisors was consequently less than anticipated.
- N.—The amount coming in course of payment in the year was not as great as was anticipated.

R.R.—Subsidy was paid in respect of two ships only. No claim for payment of subsidy on a third ship for which provision had been made was received within the financial year.

APPROPRIATIONS IN AID	Estimated	Realised
	£	£
1. Contributions and fees payable under the Weights and Measures Acts, 1878 to 1936 .. .. .	5,950	5,472
2. Repayment on account of salaries of officers on loan to outside bodies .. .. .	6,000	7,313
3. Recoupment from American Grant Counterpart Special Account in respect of Technical Assistance, etc. (Subheads F.2 £40,000 and L £5,000) .. .. .	45,000	23,846
4. Fees under the Minerals Development Act, 1940 .. .. .	17,000	21,620
5. Export Guarantee premiums and fees under the Insurance Act, 1953 .. .. .	6,000	8,052
6. Receipts under the Industrial and Commercial Property (Protection) Acts, 1927-1958 .. .. .	48,000	54,706
7. Miscellaneous .. .. .	294	12,063
	<u>£128,244</u>	<u>£133,072</u>

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

3. Recoupment of expenditure under Subheads F.2 (£19,683) and L (£4,163).

4. Increase mainly due to moneys paid under State Mining Lease granted in respect of mineral deposits at Tynagh. There was also an increase in royalties and dead rents generally.

5. The amount of guarantees given cannot be accurately estimated.

6. Receipts from renewal fees were greater than anticipated.

7. The main items were—receipts under the Friendly Societies Acts (£173); sale of the Frankfurt Pavilion (£2,238); sale of equipment at St. Patrick's Copper Mines (£4,916); sales of copies of Consultants' Report on St. Patrick's Copper Mines, Ltd. (£472); hire of drilling equipment (£163); contribution by O.E.C.D. towards cost of Research and Technology Survey (£3,148); Trade Loans (Guarantee) Acts (£752); compensation for loss of services of officers (£167).

#### EXTRA REMUNERATION (exceeding £50)

A Deputy Secretary received £350 as chairman of Ceimici Teo. An Assistant Secretary received £250 as a director of Shannon Free Airport Development Co., Ltd. Another Assistant Secretary received £250 as a member of the Industrial Development Authority and £250 as chairman of Nitrigín Éireann Teo.

An Assistant Principal received a gratuity of £200 for special services and extra attendance.

A Higher Executive Officer received a gratuity of £60 for special services.

A clerk-typist received a gratuity of £90 for the performance of higher duties.

Four clerical officers and nine clerk-typists received sums varying from £51 to £105 in respect of overtime.

## NOTES

*Ex-gratia* payments totalling £45 were made to four officers in respect of damage to clothing and medical expenses in consequence of accidents in course of official duties (Subhead B) (E.109/41/41 and P.18/10/48).

Two temporary cleaners who resigned had annual leave in excess of their entitlement. The resulting overpayments amounting to approximately £7 proved irrecoverable and were written off (E.109/29/48).

Details of expenditure on the various Commissions, Committees and Special Inquiries are as follows:

Committee, Commission or Special Inquiry	Expenditure			
	Subheads		Total for year ended 31st March, 1964	Total Expenditure to 31st March, 1964
	O	Other		
	£	£	£	£
Committee on Industrial, Provident and Friendly Societies (1957-58)	36	(A) 411	447	3,135
Committee on Industrial Organisation (1961-62) .. .. .	50	(A) 5,790	5,840	14,594
Committee on C.I.E. Pensions and Sickness Benefit Payments (1963-64) .. .. .	49	(A) 40	89	89
Working Party on Industrial Estates (1962-63) .. .. .	39	(A) 427 (B) 84	550	550
Committee on Development Centres and Industrial Estates (1963-64)	6	(A) 378	384	384
Working Party on Growing of Flax and Hemp as Industrial Crops (1963-64) .. .. .	14	(A) 44	58	58
£	194	7,174	7,368	18,810

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

DEPARTMENT OF INDUSTRY AND COMMERCE,  
9th July, 1964.

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.

E. F. SUTTLE,  
*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, 1964, 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				
<i>Original</i> .. £971,000				
<i>Supplementary</i> 10				
	971,010	976,358	—	5,348
B.—Travelling and Incidental Expenses .. ..	129,570	128,983	587	—
C.—Equipment, Stores and Maintenance .. ..	33,700	23,058	10,642	—
CÓRAS IOMPAIR ÉIREANN				
D.1.—Grant to Córas Iompair Éireann .. ..	1,175,000	1,175,000	—	—
D.2.—Redundancy Compensation	400,000	701,481	—	301,481
HARBOURS				
E.—Grants for Harbours ..	150,000	36,121	113,879	—
TOURISM				
F.1.—Grant under Section 2 of the Tourist Traffic Act, 1961 (Grant-in-Aid) ..	954,000	912,500	41,500	—
F.2.—Resort Development (Grant-in-Aid) .. ..	200,000	180,000	20,000	—
F.3.—Development of Holiday Accommodation (Grant-in-Aid) .. ..	315,000	315,000	—	—
AIRPORTS				
G.1.—Acquisition of Land, Buildings, etc. .. ..	15,000	811	14,189	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
G.2.—Constructional Works at Airports including Furnishing of Buildings ..	680,000	460,796	219,204	—
H.1.—Maintenance Works at Airports including Supplies and Renewal of Furniture and Fittings .. ..	116,300	95,042	21,258	—
H.2.—Fuel, Water, Light and Cleaning at Airports ..	74,500	62,762	11,738	—
I.—Transport of Staff ..	21,000	19,838	1,162	—
J.—Catering and Sales Service Shannon Airport—Provision of Working Capital (Grant-in-Aid) .. ..	60,000	—	60,000	—
K.—Radio Equipment ..	400,000	123,926	276,074	—
SHANNON FREE AIRPORT DEVELOPMENT COMPANY, LIMITED				
L.1.—Shannon Free Airport Development Company, Limited (Grant-in-Aid) ..	250,000	250,000	—	—
L.2.—Shannon Free Airport Development Company Limited—Housing Subsidy ..	10	16,500	—	16,490
MARINE SERVICES				
M.1.—Wreck and Salvage, Relief of Distressed Seamen, etc.	200	143	57	—
M.2.—Pensions and Allowances to Seamen or their Dependants and Medical Expenses of Seamen (No. 19 of 1946) ..	10,500	10,940	—	440
INTERNATIONAL ORGANISATIONS, ETC.				
N.—Expenses in connection with International Organisations	70,980	72,430	—	1,450
TECHNICAL ASSISTANCE				
O.—Technical Assistance ..	13,000	7,731	5,269	—
—				
P.—Rural Electrification ..	351,825	351,899	—	74

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Q.—Grants for Bottled Gas Installations .. ..	2,000	1,999	1	—
R.—Recoupment to Aer Lingus of certain Costs in connection with Pilot Training ..	10	—	10	—
S.—Commissions, Committees and Special Inquiries ..	10	15	—	5
S.S.—Grant for Improvement of Roads to Generating Stations .. ..	—	486	—	486
<b>GROSS TOTAL</b>				
Original £6,393,605				
Supplementary 10				
£ 6,393,615	5,923,819		795,570	325,774
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £469,796	
<i>Deduct—</i>			Deficiency of Appropriations in Aid realised	
T.—Appropriations in Aid ..	1,173,725	1,064,683	£109,042	
<b>NET TOTAL</b>			Net Surplus to be surrendered £360,754	
Original £5,219,880				
Supplementary 10				
£ 5,219,890	4,859,136			

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

- C.—It was not found possible to complete during the year the purchase of meteorological equipment for Cork Airport estimated at £10,000.
- D.2.—Excess due to an unpredictable increase in the number of persons entitled to redundancy compensation who elected to commute a portion of their pensions and to unavoidable underestimation of numbers by the Company.
- E.—Works at three harbours did not commence during the year while progress on works at three other harbours was slower than anticipated.
- F.1.—Hotel Interest Grant payments by Bord Fáilte were lower than expected.
- F.2.—Development works at major resorts were slower than anticipated.
- G.1.—Saving due mainly to unforeseen difficulty in acquiring lands at Cork Airport.
- G.2.—It was not found possible owing to planning problems to undertake certain proposed works and some works on hands did not progress as rapidly as had been anticipated.
- H.1.—The volume of maintenance work was less than expected partly owing to the completion of certain new buildings at Shannon Airport.
- H.2.—Saving attributable mainly to a reduction in heating costs due to the mild winter and the provision of a new turf-fired boiler at Shannon Airport; to shorter hours of operation and to the introduction of new and more economic cleaning arrangements at Cork Airport.

- J.—The provision was not required as the £110,000 issued in 1962–63 proved adequate following an internal re-organisation of the Catering and Sales Service at Shannon Airport.
- K.—Saving due mainly to non-delivery of Radar equipment for Dublin and Shannon Airports for which £230,000 had been provided and to the non-delivery within the year of items of equipment.
- L.2.—A token provision only was included as the legislation authorising the subsidy had not been enacted when the estimates were prepared.
- O.—Saving due mainly to the fact that pilot surveys took less time, and cost less than expected. Payments arising out of approved fuel efficiency grants were also less than expected.
- S.—Expenditure was in respect of travelling and subsistence expenses for the Commission of Inquiry into Public Holidays and Bank Holidays appointed in January, 1964. Additional expenditure of £157 was incurred on this service in respect of the remuneration of the Department's staff engaged on the work of the Commission and was borne on Subhead A.
- S.S.—Special subhead opened with the sanction of the Minister for Finance to permit the continuation of grants formerly provided out of the National Development Fund (S.113/9/61).

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Contributions and fees payable under the Gas Regulation Acts, 1920 to 1957 .. .. .	750	782
2. Fees under the Road Transport Acts, 1932 to 1958 (excluding sums paid for the issue of vehicle plates by the Garda Síochána) .. .. .	2,550	2,576
3. Fees under the Air Navigation and Transport Acts, 1936 to 1959 .. .. .	15,375	12,974
4. Receipts under the Merchant Shipping and Mercantile Marine Acts .. .. .	5,300	3,526
5. Foreshore rents and licence fees .. .. .	650	529
6. Passenger service charge at airports .. .. .	185,000	178,731

## SHANNON AIRPORT

7. Landing fees, etc. .. .. .	600,000	490,253
8. Lettings of offices, stores, sites, surplus lands (including sale of crops), etc. .. .. .	79,500	76,655
9. Passenger hostels .. .. .	1,000	—
10. Staff hostels .. .. .	650	919
11. Concession fees .. .. .	14,550	13,225

	Estimated	Realised
	£	£
12. Staff payments in respect of transport (Subhead H.3) ..	6,000	5,736
13. Catering and Sales Service .. .. .	25,000	34,188
14. Class B communications traffic .. .. .	2,000	1,407
15. En-route communications between transatlantic aircraft and Shannon Aeronautical Radio Station ..	96,000	93,897

## DUBLIN AIRPORT

	Estimated	Realised
	£	£
16. Surplus on Dublin Airport Management Account ..	110,000	120,134
<i>Deduct—</i>		
Deficit on Aer Rianta Teoranta General Administration Account ..	35,000	34,062
		75,000
		86,072

## CORK AIRPORT

17. Landing fees, etc. .. .. .	24,000	23,032
18. Letting of offices, stores, sites, surplus lands (including sale of crops), etc. .. .. .	18,800	16,338
19. Concession fees .. .. .	6,300	4,776

## TOURISM

20. Fees under the Tourist Traffic Act, 1952 .. .. .	2,300	150
21. Miscellaneous receipts .. .. .	13,000	18,917
	£1,173,725	£1,064,683

- 3 and 4. New Fees Orders providing for higher fees became operative later than expected.
7. The number of commercial landings and training operations, which it is difficult to forecast accurately, was less than expected.
9. Due to a further decline in the demand by air passengers, receipts for accommodation were not sufficient to meet the cost of operating and managing the hostels.
10. Staff hostel rents were increased in June, 1963.
13. Substantial economies in operating the Catering and Sales Service resulted in higher profits than expected.
14. Receipts depend on the use of the service by airline companies which cannot be foreseen.
16. Aer Rianta assumed that receipts in the second half of the year would be below normal but, in fact, the volume of business was maintained. The Dublin Airport Management Account does not reflect the full cost of operating Dublin Airport since no account is taken of such factors as Meteorological and Radio Services, Air Traffic Control, Interest on Capital, etc.
18. Some rents were not received in time for inclusion in the 1963-64 accounts.

19. The estimate was tentative and receipts were less than expected.
20. Provision was made for a fee of £2,000 payable by the applicant for a guaranteed loan (provided for but not received in 1962-63) which again was not received during the year due to a further delay by the applicants in completing legal formalities.
21. Payments by airlines, the Catering Service and others at Shannon and Cork Airports for maintenance and other services carried out by the Department on a recoupment basis were greater than anticipated. Other receipts included recoupments in respect of salaries of officers on loan to outside bodies, payment for meteorological data, etc.

## EXTRA REMUNERATION (exceeding £50)

An Assistant Secretary received £350 as a Director of Irish Steel Holdings, Ltd.

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

A Higher Executive Officer received £117 for higher duties.

A Staff Officer in the Mercantile Marine Office, Cork, received a gratuity of £350 for extra attendance and responsibilities.

Two hundred and eighty-four employees received sums varying from £51 to £579 in respect of extra attendance and night duty allowances.

## NOTES

1. Subhead I includes expenditure on subsidised transport of immigration officials (£99), Customs and Excise staff (£542), Post Office staff (£1,622) and Department of Agriculture staff (£104) (S.99/63/42).
2. Assistance was rendered by the Department of Defence in connection with the inspection of aircraft at Shannon Airport (S.4/16/63).
3. Accrued interest charges of approximately £6,559 on a loan made available between 1944 and 1947 under the Tourist Traffic Act, 1939 to the Lisdoonvarna and Rooska Spa Wells Trust was written off together with interest charges which would otherwise accrue during the subsequent period ending 1st January, 1973 (F.200/2/44).
4. Arising out of the operation by a Receiver for the former concessionaire of the car park and ancillary services at Shannon Airport concession fees from 1st October to 31st December, 1962, and rent from 1st January to 10th April, 1963, were waived. The estimated loss was £400 (S.55/15/48).
5. Used packing cases valued at £16 were transferred, without repayment, from Valentia Observatory to the Department of Posts and Telegraphs. The cost of transport of the cases was £12 (S.99/19/50).

T. J. BEERE,  
*Accounting Officer.*

DEPARTMENT OF TRANSPORT AND POWER,  
27th July, 1964.

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.

E. F. SUTTLE,  
*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, 1964

SERVICE	Balance at 1st April, 1963	Receipts	Total	Payments	Balance at 31st March, 1964
	£	£	£	£	£
Improvement works at Dublin Harbour .. ..	—	39,019	39,019	39,019	—
Improvement works at Limerick Harbour ..	—	10,846	10,846	5,293	5,553
Grant to Special Employ- ment Schemes Office towards cost of repairs to roads to turf-burning generating stations ..	—	5,667	5,667	5,667	—
TOTAL .. £	—	55,532	55,532	49,979	5,553

T. J. BEERE,  
*Accounting Officer.*

27th July, 1964.

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

E. F. SUTTLE,  
*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, 1964, 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				
<i>Original</i> £9,255,000				
<i>Supplementary</i> 66,000				
	9,321,000	9,257,679	63,321	
B.—Travelling and Incidental Expenses				
<i>Original</i> .. £234,000				
<i>Supplementary</i> 16,300				
	250,300	288,105	—	37,805
C.—Accommodation and Building Charges .. ..	489,000	425,702	63,298	—
D.—Conveyance of Mails				
<i>Original</i> £1,098,000				
<i>Supplementary</i> 96,400				
	1,194,400	1,178,618	15,782	—
E.—Postal and General Stores				
<i>Original</i> .. £402,000				
<i>Supplementary</i> 34,200				
	436,200	453,533	—	17,333
F.—Engineering Stores and Equipment				
<i>Original</i> £3,741,000				
<i>Supplementary</i> 109,000				
	3,850,000	3,941,088	—	91,088
G.—Telephone Capital Repayments	1,942,000	1,942,384	—	384
H.—International Conferences and Conventions .. ..	15,000	13,256	1,744	—
I.—Losses .. ..	7,000	6,563	437	—
J.—Superannuation and other Non-effective Payments ..	651,400	607,471	43,929	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>BROADCASTING</b>				
K.1.—Grant equivalent to Net Receipts from Broadcasting Licence Fees (Grant-in-Aid) <i>Original</i> £1,015,000 <i>Supplementary</i> 235,000	1,250,000	1,250,000	—	—
K.2.—Additional Grant under Section 22 (1) (b) of the Broadcasting Authority Act, 1960 (Grant-in-Aid) ...	71,600	71,600	—	—
	19,477,900	19,435,999	188,511	146,610
<i>Deduct—</i> Anticipated Savings on various Subheads (See Supplementary Estimate) ...	26,400	—	26,400	—
<b>GROSS TOTAL</b> <i>Original</i> £18,921,000 <i>Supplementary</i> 530,500	£19,451,500	19,435,999	162,111	146,610
<i>Deduct—</i> T.—Appropriations in Aid <i>Original</i> £5,417,400 <i>Supplementary</i> 200,500	Estimated 5,617,900	Realised 5,663,180	Surplus of Gross Estimate over Expenditure £15,501	
			Surplus of Appropriations in Aid realised £45,280	
<b>NET TOTAL</b> <i>Original</i> £13,503,600 <i>Supplementary</i> 330,000	£13,833,600	13,772,819	Total Surplus to be surrendered £60,781	

In addition to the amount accounted for in this Vote further sums of £6,600 and £173,000 were provided from Votes No. 54 and 56 respectively.

Extra Receipts payable to Exchequer		Estimated	Realised
		£	£
Broadcasting Licence Fees	.. ..	1,400,000	1,431,329

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

B.—More travelling by engineering staff than expected.

C.—Less expenditure on building works and fewer international telecommunications accounts received than expected.

F.—Expenditure on both direct purchases and contract works greater than expected.

H.—Subscriptions to international organisations less than expected.

I.—Close estimation not possible.

J.—The number of retirements less than expected.

## APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Recovery in respect of Telephone Capital expenditure			
<i>Original</i> .. .. .	£4,500,000		
<i>Supplementary</i> .. .. .	115,000		
		4,615,000	4,606,782
2. Receipts from Savings Bank Fund .. .. .		229,500	239,141
3. Receipts from Social Insurance Fund			
<i>Original</i> .. .. .	£260,000		
<i>Supplementary</i> .. .. .	25,500		
		285,500	285,931
4. Stores purchased on behalf of other Government Departments			
<i>Original</i> .. .. .	£168,100		
<i>Supplementary</i> .. .. .	40,000		
		208,100	217,512
5. Sale of engineering stores .. .. .		55,000	69,730
6. Sale of non-engineering stores .. .. .		10,200	9,245
7. Receipts from other Governments for agency services and from British Government for excess parcel traffic		98,500	105,425
8. Repayment by the British Government in respect of compensation allowances (Subhead J) .. .. .		18,800	18,180
9. Miscellaneous			
<i>Original</i> .. .. .	£77,300		
<i>Supplementary</i> .. .. .	20,000		
		97,300	111,234
TOTAL			
<i>Original</i> .. .. .	£5,417,400		
<i>Supplementary</i> .. .. .	200,500		
		£5,617,900	£5,663,180

5. More stores available for sale than expected.

7. Mainly due to receipts from the British Government for excess parcel traffic being higher than expected.

9. These cannot be accurately estimated.

They include the following:—

	£
(a) Commission on repurchase of stamps .. .. .	5,964
(b) Services rendered in connection with Prize Bonds .. .. .	2,823
(c) Special leave at cost of substitution; overpayment of wages, etc. .. .. .	6,890
(d) Wireless examination fees and transmitting permits .. .. .	12,078
(e) Carriage of newspapers by Departmental vans .. .. .	7,540
(f) Works carried out for and services rendered to outside bodies .. .. .	37,280
(g) Renting of Post Office premises .. .. .	17,569
(h) Void postal and money orders .. .. .	9,800
(i) Staff on loan to outside bodies .. .. .	3,717

## I.—LOSSES—CLASSIFIED SCHEDULE

	£
Robbery at Parkgate Street Town Sub-Office, Dublin. The offenders were not apprehended (S.41/11/54) .. .. .	281
Losses ranging from £1 to £84 due to burglary, fraud, misappropriation, etc. (32 cases) .. .. .	534
Miscellaneous losses (mainly counter losses) not exceeding £20 and not involving suspicion of fraud or culpable negligence by Post Office servants .. .. .	990

## Compensation for loss of or damage to parcels and letters—

	Loss £	Damage £	
Registered and insured parcels ..	418	1,024	
Other parcels .. .. .	2,801	192	
Registered and insured letters ..	296	27	
	<u>£3,515</u>	<u>£1,243</u>	
			4,758
	TOTAL ..		<u>£6,563</u>

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

	£
Misappropriation of Savings Bank moneys (8 cases) .. .. .	450
Fraudulent withdrawals from Savings Bank (10 cases) .. .. .	1,242
Fraudulent negotiation of Money Orders (7 cases) .. .. .	75
Abstraction from postal packets (7 cases) .. .. .	138
Theft, burglary and misappropriation of cash, stamps, etc. (8 cases) .. .. .	605
	<u>£2,510</u>

## LOSSES OF STORES

	£
Postal stores from stock during transit, etc. .. .. .	10
Engineering stores written off under the authority of the Department of Finance (£387 S.41/5/63), the Secretary, Engineer-in-Chief, or Controller of Stores (82 cases) .. .. .	677

Stores to the value of £92 were used in making good malicious damage.

Transactions during the year included 1,181,000 money orders amounting to £19,273,000; 8,224,000 postal orders amounting to £5,847,000; 2,524,000 Savings Bank deposits and withdrawals amounting to £43,372,000; Postmasters' and other remittances amounting to £127,883,000. A total of 7,542,000 parcels were dealt with, and engineering stores to the value of £4,755,000 were handled. (Figures are approximate).

## EXTRA REMUNERATION (exceeding £50)

Four thousand five hundred and thirty officers received sums ranging between £51 and £626 in respect of extra attendance and other duties.

## NOTES

1. This Account includes expenditure of approximately £3,537 in respect of staff temporarily lent, without repayment, to other Departments and Offices.

2. Five claims totalling £5 were abandoned as irrecoverable; fifty-eight claims totalling £1,608 and twenty-eight claims totalling £374 in respect of damage to vehicles were abandoned on a mutual forbearance basis and on a halving basis, respectively.

In forty-nine 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 £3,604. A total of £16 was recovered from the officers concerned in six cases.

3. Seven claims for repayment services amounting to £254 were abandoned. Three claims were reduced to £23 under a halving agreement. Reductions totalling £32 were made in six other claims.

4. Claims totalling £94 in respect of legal expenses, due mainly from telephone subscribers, were abandoned.

5. Sums of £103 (S.38/13/29), £17 and £2 being rent due by tenants of Post Office premises were written off as irrecoverable.

6. Fourteen amounts totalling £26 in respect of excess annual leave taken by officers who were dismissed or left the service, and of unexpired value of uniforms, etc., were abandoned as irrecoverable.

7. Stores value £496 were stolen from telephone kiosks (711 cases) and the cost of labour in making good damage was £105. One case of damage to a post box resulted in a loss of £7.

8. Stores value £16 surplus to the requirements of Department of Transport and Power were transferred to this Department (S.99/19/50).

Stores value £120 surplus to the requirements of this Department were transferred to the Department of Lands (S.307/4/61).

9. Commemoration, etc., stamps of the nominal value of £1,201 were presented to the Universal Postal Union, the Conference of European Postal and Telecommunications Administrations, etc. (F.101/6/61).

L. Ó BROIN,

*Accounting Officer.*

DEPARTMENT OF POSTS AND TELEGRAPHS,

4th June, 1964.

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.

E. F. SUTTLE,

*Comptroller and Auditor General.*



## APPENDIX No. II

## STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES FOR THE YEAR ENDED 31ST MARCH, 1964

RECEIPTS		£	£	ISSUES		£	£
Value of Stores in hand, 1st April, 1963—				Works and Maintenance		..	1,659,912
Stock at Rate Book prices on 31st March, 1963			2,044,946 (a)	Other Government Departments		..	51,336
Stores in transit on 31st March, 1963			23,795	Repayment Services		..	6,672
Engineering Materials Purchased			2,365,875	Sales		..	58,487
<i>Add</i>				Factory, for use in Manufacture, Plant, etc.			44,633
Stores taken into stock in 1963-64 but not paid for on 31st March, 1964			141,260	Value of stores in transit on 31st March, 1964			28,112
Stores paid for on 31st March, 1963 but not taken into stock until 1963-64			13,180	Value of stores in hand on 31st March, 1964			2,204,280 (b)
<i>Deduct</i>			2,520,315	(including Stores, £350,573, awaiting repair or condemnation; for sale, £28,520, held for storm emergency purposes, £14,404)			
Stores taken into stock prior to 1st April, 1963 but not paid for on 31st March, 1963		£		Stocktaking adjustments		..	210
Stores paid for on 31st March, 1964 but not taken into stock in 1963-64			558,489	Loss on Rate Book prices		..	17,718
3			558,472				
Manufactured articles received from Factory							
at cost							
			1,961,843				
			40,776				
			<u>£4,071,360</u>				<u>£4,071,360</u>

(a) Includes stores valued £1,008,000 charged to suspense head of the Telephone Capital Account.

(b) Includes stores valued £1,458,000 charged to suspense head of the Telephone Capital Account.

## APPENDIX No. III

J.—STATEMENT OF SUPERANNUATION AND OTHER NON-EFFECTIVE  
PAYMENTS FOR THE YEAR 1963-64

	£	£
1. Annual allowances and pensions (Superannuation Acts, 1834 to 1963) and certain Children's Allowances ..		396,204
2. (a) Gratuities to officers retiring with less than 10 years' service (Section 6, Superannuation Act, 1859) ..	1,249	
(b) Additional Allowances (lump sums) (Sections 1, 3 and 6, Superannuation Act, 1909 and Section 2, Superannuation Act, 1954) .. .. .	86,027	
(c) Death Gratuities (Section 2, Superannuation Act, 1909; Section 2, Superannuation Act, 1914; Section 2, Superannuation Act, 1954 and Section 2, Superannuation and Pensions Act, 1963) .. .. .	23,775	
(d) Marriage Gratuities .. .. .	23,150	134,201
3. (a) Gratuities to or in respect of unestablished officers (Section 4, Superannuation Act, 1887; Section 3, Superannuation Act, 1914 and Section 2, Superannuation and Pensions Act, 1963) .. .. .	7,378	
(b) Gratuities granted by the Minister for Posts and Telegraphs to unestablished officers not qualified for grants under the Superannuation Acts .. .. .	21,387	28,765
4. Workmen's Compensation, etc. (Section 1, Superannuation Act, 1887; Workmen's Compensation Act, 1906; Workmen's Compensation Acts, 1934 to 1955) .. .. .		17,138
5. Compensation allowances under Article 10 of the Treaty of 6th December 1921 .. .. .		12,617
6. Agency Payments—Payments on behalf of the British Government towards compensation allowances (Civil Service (Transferred Officers) Compensation Act, 1929) and in respect of certain <i>ex-gratia</i> supplements ..		18,546
TOTAL ..		<u>£807,471</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 1963

Receipts in the year ended 31st March, 1964	Total for the previously expired period	Total to 31st March, 1964	Payments in the year ended 31st March, 1964	Total for the previously expired period	Total to 31st March, 1964
£	£	£	£	£	£
To Balance on 31st March, 1963 .. ..	—	—	90,063	—	—
" Advances from the Exchequer .. ..	4,615,000	30,876,858	4,156,782	29,958,921	34,115,703
" Stores held under suspense head now allocated ..	—	—	450,000	1,008,000	1,458,000
" Balance on 31st March, 1964 .. ..	81,845	81,845			
Total .. .. £	4,696,845	30,966,921	4,696,845	30,966,921	35,573,703

DEPARTMENT OF POSTS AND TELEGRAPHS,  
4th June, 1964.

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.

E. F. SUTTLE,  
Comptroller and Auditor General.

## DEFENCE

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1964, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Defence, including certain Services administered by that Office; for the Pay and Expenses of the Defence Forces; and for payment of a Grant-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Office of the Minister for Defence: Salaries, Wages and Allowances ..	380,000	379,865	135	—
B.—Permanent Defence Force: Pay	3,583,849	3,554,654	29,195	—
C.—Permanent Defence Force: Allowances .. ..	1,072,538	1,094,116	—	21,578
D.—Reserve Defence Force: Pay, etc. .. ..	408,717	369,387	39,330	—
E.—Chaplains and Officiating Clergymen: Pay and Allowances .. ..	19,250	18,079	1,171	—
F.—Civilians attached to Units: Pay, etc. .. ..	857,700	893,370	—	35,670
G.—Civil Defence .. ..	247,391	149,563	97,828	—
H.—Defensive Equipment ..	450,000	501,067	—	51,067
I.—Medicines and Instruments ..	15,164	16,623	—	1,459
J.—Mechanical Transport ..	187,820	140,698	47,122	—
K.—Provisions .. ..	358,373	307,299	51,074	—
L.—Petrol, Fuel Oils, etc. ..	98,605	98,885	—	280
M.—Clothing and Equipment ..	515,000	293,125	221,875	—
N.—Animals, Forage, etc. ..	19,895	13,611	6,284	—
O.1.—General Stores .. ..	240,146	146,246	93,900	—
O.2.—Helicopters .. ..	273,000	119,417	153,583	—
P.—Naval Stores .. ..	67,250	51,201	16,049	—
Q.—Engineer Stores .. ..	18,610	13,041	5,569	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
R.—Solid Fuel, Electricity, Gas and Water .. ..	185,600	196,951	—	11,351
S.—Buildings .. ..	171,031	178,905	—	7,874
T.—Barrack Services ..	96,035	79,828	16,207	—
U.—Transportation, etc. ..	87,283	87,320	—	37
V.—Insurance .. ..	133,382	133,995	—	613
W.—Expenses of Equitation Teams at Horse Shows ..	11,000	7,554	3,446	—
X.—Travelling and Incidental Expenses .. ..	81,761	75,984	5,777	—
Y.—Military Educational Courses and Visits abroad ..	10,000	6,128	3,872	—
AA.—Irish Red Cross Society (Grant-in-Aid) .. ..	23,000	23,000	—	—
BB.—Compensation .. ..	16,800	13,620	3,180	—
CC.—Lands .. ..	23,200	18,266	4,934	—
Balances Irrecoverable ..	—	52	—	52
GROSS TOTAL .. £	9,652,400	8,981,850	800,531	129,981
			Surplus of Gross Estimate over Expenditure £670,550	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
Z.—Appropriations in Aid ..	143,700	297,147	£153,447	
NET TOTAL .. £	9,508,700	8,684,703	Total Surplus to be surrendered £823,997	

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

- A.—The sum of £1,000 was received from Vote 56 to meet increases in remuneration.
- B.—The saving is due to the average strength having been below that for which provision was made.
- C.—The excess is due mainly to increases in the rates of marriage allowance and ration allowance and to the numbers in receipt of ration allowance having been greater than anticipated.
- D.—The saving is due mainly to a reduction in the numbers reporting for annual training and to expenditure on An Cór Breathnadóirí having been less than anticipated.
- E.—The services of substitute clergymen and officiating clergymen were not required to the extent anticipated.

- F.—The excess is due to under-estimation of the labour content of the barrack maintenance work which fell to be performed during the year, to pay increases and to the increased use of professional consultants (S.4/73/46 and S.60/3/42).
- G.—Grants to local authorities were less than expected and some of the stores ordered were not delivered within the year. Due to the slow progress of negotiations for the establishment of County, Sub-County and Regional controls no expenditure was incurred against the provision made.
- H.—The excess was due to an acceleration of the purchase programme for armoured cars because of the departure of an Army Contingent to Cyprus. The expenditure includes £5 excess incurred when a contract was cancelled owing to a clerical error in the tender and the next lowest tender was accepted (S.9/4/52).
- I.—The excess is due to requirements having been greater than anticipated and to the increased cost of drugs (S.8/14/41). The expenditure includes the sum of £22 paid to contractors in respect of clerical errors made when tendering (S.9/13/49 and S.9/4/52).
- J.—The saving is due mainly to items ordered not having been delivered within the year and to the fact that it was not found possible to arrange for the supply of certain vehicles for which provision was made.
- K.—The saving is due to the average strength having been below that for which provision was made.
- M.—The purchase of stores to the value of £100,000 was deferred. The balance of the saving was due to unavoidable delay in placing contracts and to slow delivery of stores.
- N.—The saving is due to the number of horses purchased having been less than anticipated.
- O.1.—The saving is due to deliveries of stores having been less than expected and to the fact that it was not found possible to order certain items for which provision was made. Expenditure includes the sum of £32 paid to contractors in respect of clerical errors made when tendering (S.9/13/39 and S.9/4/52).
- O.2.—In accordance with the conditions of contract the full purchase price of the helicopters did not fall due for payment within the year.
- P.—The saving is due to stores ordered not having been delivered within the year.
- Q.—The saving is due partly to the fact that requirements were less than anticipated and partly to slow delivery of stores ordered.
- R.—The excess is due partly to increased prices of solid fuel and partly to increased consumption of electricity.
- S.—The excess is due to the expenditure on barrack maintenance work having been greater than anticipated. Expenditure includes the sum of £58 paid to contractors in respect of clerical errors made when tendering (S.9/13/39).
- T.—The saving is due to slow delivery of stores.
- W.—The cost of attendance at shows was less than expected.
- X.—The saving is mainly due to slow delivery of medals and to expenditure in respect of recruiting awards having been less than anticipated.
- Y.—Vacancies were not obtained on some of the courses for which provision was made.
- BB.—It is not possible to estimate accurately expenditure under this heading.
- CC.—The saving is due to the fact that the purchase of certain sites was not proceeded with and that the expenditure on the maintenance of lands was less than expected.
- Balances Irrecoverable.—Special subhead opened with Department of Finance authority. See Losses Statement.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Revenue from lands and premises .. .. .	19,400	23,196
2. Sale of surplus land .. .. .	3,000	878
3. Sale of surplus stores and unserviceable clothing ..	8,000	11,493
4. Sale of hides and offals .. .. .	3,000	1,707
5. Sale of supplies on repayment .. .. .	61,000	55,062
6. Revenue from bands .. .. .	1,000	1,266
7. Receipts on discharge by purchase .. .. .	1,000	10,465
8. Refunds in respect of treatment and maintenance of patients in military hospitals .. .. .	10,300	35,923
9. Receipts for barrack services .. .. .	7,000	3,962
10. Transport on repayment and refunds in respect of damaged vehicles .. .. .	3,000	4,536
11. Receipts from stores issued on repayment .. .. .	2,000	5,983
12. Show prizes .. .. .	1,000	1,159
13. Refunds in respect of services of seconded officers ..	2,000	3,631
14. Repayments of sums advanced to officers for purchase of motor cars .. .. .	17,000	14,331
15. Miscellaneous .. .. .	5,000	123,555
	<u>£143,700</u>	<u>£297,147</u>

1—4, 6—7, 9—14. It was not possible to forecast with a greater degree of accuracy the receipts under these headings.

5. Supplies were not purchased to the extent anticipated.

8. Receipts were greater than anticipated.

15. Accurate estimation under this heading is not possible. Receipts include:—

	£
(a) Payment in respect of the training of pilots on behalf of Aer Lingus, Teoranta .. .. .	11,912
(b) Refunds in respect of loss of services .. .. .	2,681
(c) Refund by the United Nations of £96,072 in respect of the under-mentioned expenses incurred in connection with the despatch of troops to the Congo:—	
Extra food issued prior to departure .. .. .	98
Clothing, equipment, etc., issued from stores .. .. .	93,819
Additional heating of quarters .. .. .	122
Transport of troops and stores prior to departure .. .. .	2,033

## LOSSES STATEMENT

Particulars of cases with reference to Department of Finance Authorities	Deficiencies of Stores and other Losses not affecting the 1963-64 Vote	Cash Losses charged to Balances Irrecoverable, 1963-64
	£	£
<b>I.—LOSSES CONSEQUENT ON THEFT, FRAUD OR NEGLIGENCE, PROVED OR SUSPECTED</b>		
1. Three cases of theft caused a gross loss of £8 (S.4/34/49) .. .. .	8	—
2. Cases of damage to military vehicles in which negligence on the part of military personnel was suspected or proved. Disciplinary action was taken in certain cases. £30 was recovered against a gross loss of £1,270 (S.4/25/56, S.6/1/58, S.4/11/62 and S.4/34/49) .. .. .	1,240	—
3. Two cases of damage to buildings (Govern- ment property) due to illegal entry resulted in a loss of £5 (S.4/34/49) .. .. .	5	—
4. Three cases of damage to buildings (Govern- ment property) arising out of accidents involving military vehicles resulted in a net loss of £25 (S.4/25/56) .. .. .	25	—
<b>II.—OTHER LOSSES</b>		
5. Cases of damage to military vehicles not due to negligence, including expenditure incurred under mutual forbearance agree- ments, etc. The total amount involved was £1,784 of which sums amounting to £95 were recovered (S.6/13/53, S.4/25/56 and S.4/11/62) .. .. .	1,689	—
6. Loss of or damage to stores for which negligence could not be attributed to any person (S.4/10/34, S.200/4/42, S.4/34/49, S.4/25/56 and S.8/29/39) .. .. .	641	—
7. Debit balances on non-effective soldiers' accounts (S.4/25/56) .. .. .	40	52
8. Value of clothing found to be deficient on desertion of members of the Defence Forces (S.4/25/56) .. .. .	340	—
9. 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 £3 together with a sum of £2 in respect of barrack services deficiencies, etc., were irrecoverable (S. 4/25/56) .. .. .	5	—

Particulars of cases with reference to Department of Finance Authorities	Deficiencies of Stores and other Losses not affecting the 1963-64 Vote	Cash Losses charged to Balances Irrecoverable, 1963-64
	£	£
10. As the result of a fire in the home of an F.C.A. member, his service boots and leggings (value £2) were destroyed (S. 4/34/49) .. .. .	2	—
11. Two cases of damage to aircraft in which no person was responsible through negligence or want of care resulted in a loss of £2,334 (S.8/29/39) .. .. .	2,334	—
12. One slaughtered beast was condemned as unfit for human consumption. The total loss was £74 but the sum of £9 was borne by the contractor and £2 was realised from the value of the hide (S.7/16/31 and S. 4/10/34) .. .. .	63	—
13. Waiver of claims:— A contractor who tendered for the supply of stores was unable to fulfil the contract, resulting in a loss of £160. The claim was waived (S.9/12/40) .. .. .	160	—
TOTAL .. £	6,552	52

## EXTRA REMUNERATION (exceeding £50)

Three military officers received allowances of £230, £230 and £80, respectively, from Vote 1 for performing the duties of Aides-de-Camp to the President.

A military officer received an allowance of £154 from Vote 3 for performing the duties of Aide-de-Camp to the Taoiseach.

A military 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 £5,398 in respect of pay and allowances of military officers on loan to other Departments.

This Account includes the pay and allowances of eight military officers on loan to the United Nations (S.4/16/58).

This Account includes the net sum of £817 in respect of the pay and allowances of two military officers seconded to Dublin Corporation on a grant-aided basis (S.4/27/50).

The Account of another Department includes the expenditure of £126 in respect of staff temporarily lent, without repayment, to this Department.

Timber to the value of £2,351 was transferred free of charge to this Department by the Department of Lands (S.4/1/64).

Stores valued at £215 which were surplus to the requirements of the Office of Public Works were taken over by this Department (S.76/1/53).

Stores valued at £32 which were surplus to the requirements of this Department were transferred to the Office of Public Works (S.8/16/45).

Civilian property (roadside fences and a house), damaged as a result of collision by military vehicles, was repaired by the Department at a cost of £37 (S.4/87/34 and S.6/1/58).

Items of bedding were made available by this Department to the Special Employment Schemes Office during May, June and July, 1963, in connection with archaeological excavations carried out at Behy, Co. Mayo (S.4/11/62).

Assistance was rendered by a military officer to the Department of Transport and Power in connection with the inspection of aircraft at Shannon Airport (S.4/16/63).

A military vehicle and driver were made available to the Department of Education in connection with the visit of an UNESCO mission to this country (S.4/11/62).

Assistance was rendered by military personnel to the Department of Justice in disposing of explosive materials which were found abandoned or which otherwise came to notice (S.4/17/63).

A mine-detector and operator were made available to the Department of Justice in connection with Garda investigations (S.4/11/62).

Additional expenditure amounting to £11,149 was incurred in providing an Army transport service for the conveyance of civilian passengers in Dublin, Cork and Galway during the 'bus strike in 1963 (S.4/4/63).

The following losses to buildings by fire not covered by insurance were sustained:—

	£
Porters' Room, McKee Barracks, Dublin .. .. .	55
Lecture Room, Collins Barracks, Dublin .. .. .	30
E. Block, Collins Barracks, Dublin .. .. .	19
Quartermaster Stores, Devoy Barracks, Naas .. .. .	16
No. 7 Block, Connolly Barracks, Curragh Training Camp .. .. .	12
Technical Stores, Supply and Transport Corps, Curragh Training Camp .. .. .	6
M. Block, Dún Cathal Brugha, Dublin .. .. .	6
Families Hospital, Curragh Training Camp .. .. .	3
D. Block, Arbour Hill Barracks, Dublin .. .. .	3
Timber Shed, Clarke Barracks, Curragh Training Camp .. .. .	1
(S.4/3/48 and S.4/34/49).	

The sum of £2,145 was received from Aer Lingus, Teoranta, in respect of damage caused to a Chipmunk Aircraft which crashed while being used for the training of pilots for the company.

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

	£
107 to a local development association towards the cost of widening the main gateway of a military barracks and removing an archway at the barracks. Subhead S (S.55/16/51).	
45 to a farmer in respect of the loss of two bullocks which took fright when a military jet plane passed over his land. Subhead BB (S.4/16/45).	
1 to two members of the staff in respect of damage to clothing. Subhead X (E.109/41/41).	

The Account includes expenditure of £886 arising out of the inclusion of a civilian rider with the Army Equestrian team which competed in the North American International Horse Shows.

A claim for £26 against a contractor arising from his failure to fulfil a contract to purchase surplus stores was abandoned (S.9/12/40).

A claim for £17 against an Irish society in England for the services of an Army piper was abandoned (S.4/34/49).

Rescue and relief work was carried out by military personnel on behalf of certain local authorities during the blizzard conditions in 1963. Recovery of the expenditure involved was waived (S.74/3/63).

In twenty-three cases, amounts totalling £1,797 in respect of claims against third parties arising from accidents were abandoned as irrecoverable. In six cases involving sums of £365, £115, £101, £84, £60 and £6, compromise payments of £251, £69, £50, £42, £50 and £3, respectively, were accepted (S.4/14/54, S.6/1/58 and S.4/11/62).

A contract was placed for aircraft spares which were rendered obsolete by the introduction of an improved modification before delivery had been effected. The firm allowed a reduction of 50% in the price, leaving a net constructive loss of £19 (S.8/7/52).

Sums of £214,617 and £206,584 were received from the United Nations in October, 1963 and March, 1964, respectively, in settlement of the eighth, ninth and tenth claims for extra expenditure incurred in sending of units to the Congo. The amounts were made up as follows:—

	£
Allowances to officers and men .. .. .	315,389 (a)
Stores specially purchased .. .. .	2,565 (b)
Freight charges, postage, telephones, telegrams, travelling, etc. .. .. .	7,175 (c)
Items issued from stores, transport of troops and stores, overtime, etc. .. .. .	96,072 (d)
	<hr/>
	£421,201

(a), (b) and (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,  
30 Bealtaine, 1964.

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.

E. F. SUTTLE,  
*Comptroller and Auditor General.*

## ARMY PENSIONS

ACCOUNT of the sum expended, in the year ended 31st March, 1964, compared with the sum granted, for Retired Pay, Pensions, Compensation, Allowances and Gratuities payable under Sundry Statutes to or in respect of Members of the Defence Forces and certain other Military Organisations, etc., and for Sundry Contributions and Expenses in connection therewith, etc.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
ARMY PENSIONS BOARD				
A.—Salaries, Wages and Allowances .. .. .	7,991	7,798	193	—
PENSIONS, ALLOWANCES, ETC.				
B.—Wound and Disability Pensions and Gratuities, etc. ..	204,000	197,029	6,971	—
C.—Allowances and Gratuities to Dependants, etc. ..	90,000	91,966	—	1,966
D.—Surgical and Medical Appliances .. .. .	2,000	1,859	141	—
E.—Hospital Treatment ..	2,400	2,381	39	—
F.—Military Service Pensions ..	666,000	644,635	21,365	—
G.—Defence Forces (Pensions) Schemes, 1937 to 1962 ..	620,300	612,240	8,060	—
H.—Travelling and Incidental Expenses .. .. .	4,000	3,986	14	—
I.—Medical Examination Expenses	800	1,194	—	394
J.—Connaught Rangers (Pensions) Acts, 1936 to 1962 ..	1,594	1,394	200	—
K.—Compensation for Death or Personal Injuries sustained by Members of the Local Defence Force and Medical and other Expenses in connection therewith ..	2,990	2,967	23	—
L.—Special Allowances to Persons who served in Easter Week, to Persons awarded Medals and to Persons granted Pensions or Gratuities under the Connaught Rangers (Pensions) Acts ..	587,000	566,554	20,446	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
M.—MacSwiney (Pension) Acts, 1950 to 1962 .. ..	725	725	—	—
N.—Special Compensation—United Nations Force in the Congo .. ..	10	10,150	—	10,140
GROSS TOTAL .. £	2,189,810	2,144,858	57,452	12,500
			Surplus of Gross Estimate over Expenditure £44,952	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct— O.—Appropriations in Aid ..	2,500	2,493	£7	
NET TOTAL .. £	2,187,310	2,142,365	Net Surplus to be surrendered £44,945	

## Extra Receipts payable to Exchequer

Recovery from the United Nations of final disability pensions (capital value), temporary disability pensions, allowances (capital value) and <i>ex-gratia</i> payments in respect of personnel who died or suffered disability as a result of Congo Service .. ..	£	21,919
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## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The saving is due mainly to the replacement of a Clerical Officer by a Clerk Typist.
- B.—The saving is due mainly to a number of pensions remaining unpaid in the absence of evidence of life.
- C.—The number of new awards was greater than estimated.
- D.—The expenditure on this service cannot be accurately forecast.
- F.—The saving is due mainly to a number of pensions remaining unpaid in the absence of evidence of life. In addition the number of deaths was greater than anticipated.
- G.—The saving is due mainly to the number of deaths being greater than anticipated.
- I.—The number of applicants required to undergo medical examination was greater than anticipated.
- J.—Two pensioners are not being paid owing to their addresses not being known.
- L.—The average rate of special allowance was less than anticipated mainly due to a greater number of special allowance holders being over 70 years of age.
- N.—A token sum only was provided. The expenditure represents the amount paid within the year in respect of lump sum payments. £4,250 of the amount paid has been refunded by the United Nations and the balance will be the subject of a further claim.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Refunds of overpayments .. .. .	2,027	2,032
2. Recoveries in respect of pension liability .. .. .	470	461
3. Miscellaneous .. .. .	3	—
	<u>£2,500</u>	<u>£2,493</u>

## NOTES

In addition to cash recoveries of overpayments accounted for under Appropriations in Aid, 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 ..	55
C ..	2
F ..	59
G ..	9
L ..	1,917

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. 18/21/53, P.16/24/44, P.19/21/52 and P.19/5/63)—

Subhead	£
K ..	5
L ..	78

The sum of £38,045 received from the Vote for Increases in Pensions (No. 54) was credited as follows:—

Subhead	£
B ..	3,500
C ..	1,500
F ..	11,000
G ..	12,000
J ..	33
L ..	10,000
M ..	12
	<u>£38,045</u>

AODH MAC BRÁDAIGH,  
*Oifigeach Cúntasaitochta.*

AN ROINN COSANTA,  
30 Bealtaine, 1964.

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.

E. F. SUTTLE,  
*Comptroller and Auditor General,*

## EXTERNAL AFFAIRS

ACCOUNT of the sum expended, in the year ended 31st March, 1964, 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, including a Grant-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances .. .. .	474,850	457,865	16,985	—
B.—Travelling and Incidental Expenses .. .. .	62,800	78,373	—	15,573
C.—Repatriation and Maintenance of destitute Irish Persons abroad .. .. .	100	225	—	125
D.—Cultural Relations with other Countries (Grant-in-Aid) ..	14,000	13,971	29	—
E.—Information Services ..	30,000	19,451	10,549	—
F.—Official Entertainment ..	19,000	15,370	3,630	—
GROSS TOTAL .. £	600,750	585,255	31,193	15,698
			Surplus of Gross Estimate over Expenditure £15,495	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
G.—Appropriations in Aid ..	6,650	7,048	£398	
NET TOTAL .. £	594,100	578,207	Total Surplus to be surrendered £15,893	

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

- A.—Saving is attributable to staff vacancies, offset to the extent of £5,000, approximately, by pay revisions during the year.
- B.—The excess arises mainly under the heading of travelling expenses and was caused by numerous changes in Diplomatic postings abroad which became necessary during the year. Under other headings, *e.g.*, postage, telegram, telephone and incidental expenses accurate estimation is difficult.
- C.—The amount which it was found necessary to write-off proved greater than the token provision in the estimate.
- E.—Some projects had not advanced to the stage at which expenditure matured for payment in the financial year.
- F.—The demands on this subhead are difficult to forecast with precision.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Repayment by An Bord Scoláireachtaí Cómalaírte and Córas Tráchtála in respect of staff seconded and services provided	4,200	3,670
2. Miscellaneous	2,450	3,378
	<u>£6,650</u>	<u>£7,048</u>

1. The amount realised comprises a sum of £1,249 repaid by An Bord Scoláireachtaí Cómalaírte and a sum of £2,421 repaid by Córas Tráchtála.

## EXTRA REMUNERATION (exceeding £50)

A Clerical Officer received a sum of £78 in respect of overtime.

## NOTES

The sum of £76,281 was paid to the Office of the Revenue Commissioners for fee stamps for use in connection with Consular Services provided by the Department.

Accounts of other Departments include expenditure of £162 in respect of staff lent, without repayment, to this Department.

The Account includes a sum of £717 spent on the purchase of gifts presented officially to foreign dignitaries (S.100/1/55; S.71/15/51; S.71/16/51).

A deficiency of £1,755 arising out of the forgery of a cheque by a locally recruited employee at a Mission abroad is being investigated.

## REPATRIATION ADVANCES

Balance outstanding, 1st April, 1963 ..	£	695
Advances, 1963-64 .. ..		<u>1,971</u>
	£	2,666
Amount recovered .. ..	1,705	
Written off (Subhead C) .. ..	<u>225</u>	
		<u>1,930</u>
Balance outstanding, 31st March, 1964		<u>£736</u>

HUGH McCANN,  
*Accounting Officer.*

DEPARTMENT OF EXTERNAL AFFAIRS,  
30th June, 1964.

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.

E. F. SUTTLE,  
*Comptroller and Auditor General.*

## INTERNATIONAL CO-OPERATION

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1964, compared with the sum granted, for contributions to the Council of Europe, the Organization for Economic Co-Operation and Development, the United Nations, Intergovernmental Legal Bodies, the Overseas Trainee Fund and the American-Irish Foundation; and for other expenses in connection therewith.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>COUNCIL OF EUROPE</b>				
A.1.—Contribution towards the Expenses of the Council ..	15,900	15,377	523	—
A.2.—Travelling and Incidental Expenses .. ..	6,600	6,814	—	214
<b>ORGANIZATION FOR ECONOMIC CO-OPERATION AND DEVELOPMENT</b>				
B.1.—Contribution towards the Expenses of the Organization	21,850	17,122	4,728	—
B.2.—Travelling and Incidental Expenses .. ..	4,500	2,927	1,573	—
<b>UNITED NATIONS</b>				
C.1.—Contribution to the United Nations .. ..	47,550	47,370	180	—
C.2.—Travelling and Incidental Expenses .. ..	12,350	7,539	4,811	—
C.3.—Contribution to the United Nations Children's Fund ..	3,600	3,571	29	—
C.4.—Contribution towards Technical Assistance Programme	5,400	5,357	43	—
C.5.—Contribution towards the United Nations Emergency Force				
<i>Original</i> .. £2,150				
<i>Supplementary</i> 3,050				
	5,200	5,168	32	—
C.6.—Contribution to the United Nations Refugee Fund ..	3,600	3,571	29	—
C.7.—Contribution to the United Nations Relief and Works Agency .. ..	7,200	7,147	53	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
C.8.—Contribution to the United Nations Special Fund ..	10,800	10,714	86	—
C.9.—Organisation des Nations Unies au Congo				
<i>Original</i> ..	£12,100			
<i>Supplementary</i>	6,260			
	18,360	18,293	67	—
C.10.—Contribution to United Nations Fund for Congo				
<i>Original</i> ..	Nil			
<i>Supplementary</i>	£8,960			
	8,960	8,936	24	—
INTERGOVERNMENTAL LEGAL BODIES				
D.1.—Subscriptions to Inter-governmental Legal Bodies	790	876	—	86
D.2.—Travelling and Incidental Expenses .. ..	10	89	—	79
MISCELLANEOUS				
F.—Overseas Trainee Fund				
<i>Original</i> ..	Nil			
<i>Supplementary</i>	£50,000			
	50,000	50,000	—	—
G.—Contribution to the American-Irish Foundation				
<i>Original</i> ..	Nil			
<i>Supplementary</i>	£10,000			
	10,000	10,000	—	—
	232,670	220,871	12,178	379
Deduct—				
Anticipated Savings on various Subheads (See Supplementary Estimate) .. ..	9,000	—	9,000	—
GROSS TOTAL				
<i>Original</i>	£154,400			
<i>Supplementary</i>	69,270			
	£ 223,670	220,871	3,178	379
			Surplus of Gross Estimate over Expenditure £2,799	
			Deficiency of Appropriations in Aid realised	
Deduct—				
E.—Appropriations in Aid ..	1,500	942	£558	
NET TOTAL				
<i>Original</i>	£152,900			
<i>Supplementary</i>	69,270			
	£ 222,170	219,929	Net Surplus to be surrendered £2,241	

## Extra Receipts payable to Exchequer

£

Interest and principal due on United Nations Bonds	..	..	..	5,500
--	----	----	----	-------

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

A.2.—Expenditure on attendances at extra-sessional meetings of Assembly Committees at the Council of Europe proved greater than expected.

B.1.—The amount of the contribution had not been fixed when the estimate was prepared.

B.2.—Expenses under this subhead cannot be accurately forecast.

C.2.—The size of the delegation travelling to the General Assembly in New York was less than that for which provision was made and entertainment expenses were restricted. Provision was made for a resumed session and emergency session of the General Assembly which did not take place.

D.1.—The amount of the subscription to the Hague Conference on Private International Law had not been fixed when the estimate was prepared.

D.2.—The necessity for an officer to travel from Ireland to attend meetings of the Bodies concerned was uncertain and a token provision of £10 was included in the estimate. In fact, an officer travelled from Ireland to attend a meeting of the Hague Conference on Private International Law.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
Recovery of expenditure on O.E.C.D. projects	1,500	942

Activity on these projects was on a much lesser scale than expected.

HUGH McCANN,  
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,  
30th June, 1964.

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.

E. F. SUTTLE,  
Comptroller and Auditor General.

## OVERSEAS TRAINEE FUND

ACCOUNT OF RECEIPTS AND PAYMENTS IN RESPECT OF THE OVERSEAS TRAINEE FUND IN THE YEAR ENDED  
31ST MARCH, 1964

RECEIPTS	PAYMENTS
<p>£</p> <p>Transfer from Vote for International Co-Operation (Vote 48) Subhead F .. .. .</p> <p>50,000</p>	<p>£</p> <p>Balance on 31st March, 1964 .. .. .</p> <p>50,000</p>
<u>£50,000</u>	<u>£50,000</u>

HUGH McCANN,  
*Accounting Officer.*

30th June, 1964

This Account has been examined under my directions, and is correct.

E. F. SUTTLE,  
*Comptroller and Auditor General.*

## OFFICE OF THE MINISTER FOR SOCIAL WELFARE

ACCOUNT of the sum expended, in the year ended 31st March, 1964, 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 .. ..	1,360,000	1,313,637	46,363	—
B.—Travelling and Incidental Expenses .. ..	136,490	139,461	—	2,971
C.—Insured Persons' Medical Certificates .. ..	164,710	164,637	73	—
D.—Subscription, etc., to International Organization ..	140	135	5	—
F.—Losses .. ..	—	44	—	44
GROSS TOTAL .. £	1,661,340	1,617,914	46,441	3,015
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £43,426	
E.—Appropriations in Aid ..	1,124,340	1,099,787	Deficiency of Appropriations in Aid realised £24,553	
NET TOTAL .. £	537,000	518,127	Net Surplus to be surrendered £18,873	

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

A.—Saving is mainly due to the non-filling or delayed filling of vacancies and to retrenchments.

B.—Estimated as closely as practicable.

F.—The charge to the subhead comprises—

- |  |         |
|--|---------|
| 1. Cash shortages at local offices not exceeding £2 in any case (except one for the sum of £3) and not involving suspicion of fraud or culpable negligence on the part of officers of the Department (S.70/1/47 and S.73/3/54) .. .. . | £<br>39 |
| 2. Irrecoverable overpayment of wages to an office cleaner for excess annual leave (E.103/2/46) .. .. .  | 5       |

A further case involved no charge on public funds. A Manager of a Branch Employment Office misappropriated £80 unemployment benefit. The amount was recouped. He was prosecuted and dismissed.

## APPROPRIATIONS IN AID

	Estimated £	Realised £
1. Receipt from the Social Insurance Fund in pursuance of section 40 (2) of the Social Welfare Act, 1952 ..	1,121,510	1,096,265
2. Miscellaneous .. .. .	2,830	3,522
	<u>£1,124,340</u>	<u>£1,099,787</u>

1. The deficiency in the amount of administration expenses recovered from the Social Insurance Fund is mainly a consequential effect of the saving on Subhead A.
2. Receipts under this head cannot be accurately forecast.

## EXTRA REMUNERATION (exceeding £50)

An Inspector of Agents received £120 and two Agents £92 each for the performance of higher duties.

Twenty-one Clerical Officers and five Clerk-Typists received sums ranging from £51 to £190 in respect of overtime.

Six officers of various grades received sums ranging from £70 to £130 for service in the Army Reserve.

## NOTE

The charge to Subhead B includes payment of £6 in respect of the cost of repairing, under a halving arrangement, a Departmental vehicle involved in an accident.

W. A. HONOHAN,  
*Accounting Officer.*

AN ROINN LEASA SHÓISIALAIGH,  
30 Bealtaine, 1964.

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.

E. F. SUTTLE,  
*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, 1964, compared with the sum granted, for payments to the Social Insurance Fund.

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				
<i>Original</i> £7,982,000				
<i>Supplementary</i> 880,000				
	8,862,000	8,861,666	334	—
B.—Investment Return				
<i>Original</i> .. £38,000				
<i>Less Supplementary</i> 5,000				
	33,000	32,388	612	—
TOTAL				
<i>Original</i> £8,020,000				
<i>Supplementary</i> 875,000				
£	8,895,000	8,894,054		—
Surplus to be surrendered £			946	

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

B.—Estimated as closely as practicable.

## NOTE

Payments out of Subhead A in any financial year are provisional as expenditure and income of the Social Insurance Fund are not known until after the close of the year.

W. A. HONOHAN,  
Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,  
30 Bealtaine, 1964.

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.

E. F. SUTTLE,  
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, 1964, 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> £9,626,000				
<i>Supplementary</i> 240,000				
	9,866,000	9,777,773	88,227	—
B.—Children's Allowances				
<i>Original</i> £7,150,000				
<i>Supplementary</i> 1,262,000				
	8,412,000	8,320,886	91,114	—
C.—Unemployment Assistance				
<i>Original</i> £1,483,000				
<i>Supplementary</i> 127,000				
	1,610,000	1,581,007	28,993	—
D.—Widows' and Orphans' Non-contributory Pensions				
<i>Original</i> £1,925,000				
<i>Supplementary</i> 45,000				
	1,970,000	1,947,509	22,491	—
E.—Grants under the Education (Provision of Meals) Acts, 1914 to 1930, as amended ..	80,000	79,850	150	—
F.—Grants under the School Meals (Gaeltacht) Acts, 1930 and 1933 .. ..	10,000	8,137	1,863	—
G.—Welfare of the Blind ..	22,500	21,225	1,275	—
H.—Grants towards the Supply of Fuel for Necessitous Families	147,000	130,908	16,092	—
I.—Grants towards the Supply of Footwear for Necessitous Children .. ..	30,000	21,725	8,275	—
K.—Assistance paid in Error and Irrecoverable .. ..	—	246	—	246

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
L.—Extra-Statutory Grants ..	—	1,925	—	1,925
	22,147,500	21,891,191	258,480	2,171
<i>Deduct—</i>				
Anticipated Savings on various Subheads (See Supplementary Estimate) ..	23,000	—	23,000	—
<b>GROSS TOTAL</b>				
<i>Original</i> £20,473,500				
<i>Supplementary</i> 1,651,000	£ 22,124,500	21,891,191	235,480	2,171
			Surplus of Gross Estimate over Expenditure £233,309	
	<i>Estimated</i>	<i>Realised</i>	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
J —Appropriations in Aid ..	346,500	362,844	£16,344	
<b>NET TOTAL</b>				
<i>Original</i> £20,127,000				
<i>Supplementary</i> 1,651,000	£ 21,778,000	21,528,347	Total Surplus to be surrendered £249,653	

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

A, B, C and D.—Estimated as closely as practicable.

F.—Expenditure by certain local authorities was less than anticipated.

G.—Expenditure on capitation grants was less than expected.

H.—The number of beneficiaries was fewer than anticipated.

I.—Recoupable expenditure by local authorities was less than anticipated.

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, children's allowances and widows' and orphans' pensions where payment was not practicable 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 ..			319,000	322,499
2. Recoveries of social assistance overpaid ..	..	..	20,500	24,776
3. Miscellaneous ..	..	..	7,000	15,569
			<b>£346,500</b>	<b>£362,844</b>

1. Estimated as closely as practicable.

2 and 3. The realisations under these heads vary considerably and cannot be forecast with accuracy.

# 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 .. .. .	4,590
Children's Allowances .. .. .	316
Unemployment Assistance .. .. .	735
Widows' and Orphans' Non-contributory Pensions .. .. .	1,433

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 .. .. .	3,114
Children's Allowances .. .. .	151
Unemployment Assistance .. .. .	117
Widows' and Orphans' Non-contributory Pensions .. .. .	573

W. A. HONOHAN,  
*Accounting Officer.*

AN ROINN LEASA SHÓISIALAIGH,  
30 Bealtaine, 1964.

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.

E. F. SUTTLE,  
*Comptroller and Auditor General.*

## HEALTH

ACCOUNT of the sum expended, in the year ended 31st March, 1964, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Health (including Oifig an Ard-Chláraitheora), and certain Services administered by that Office, including Grants to Local Authorities and miscellaneous Grants.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
ADMINISTRATION, ETC.				
A.—Salaries, Wages and Allowances				
<i>Original</i> .. £280,000				
<i>Supplementary</i> .. 10				
	280,010	271,332	8,678	—
B.—Travelling and Incidental Expenses .. ..	12,000	11,668	332	—
C.—Superintendent and District Registrars .. ..	2,400	2,359	41	—
D.—Expenses in connection with International Congresses, etc. .. ..	14,800	14,987	—	187
E.—Statutory Inquiries .. ..	100	—	100	—
F.—Expenses in connection with Advisory and Consultative Bodies .. ..	8,600	2,387	6,213	—
GRANTS				
G.—Grants to Health Authorities				
<i>Original</i> .. £10,830,000				
<i>Supplementary</i> .. 500,000				
	11,330,000	11,325,432	4,568	—
H.—Contributions to Local Authorities for the Improvement of County Homes and for alternative Accommodation for certain Classes hitherto maintained therein	13,500	14,739	—	1,239
I.—Grants to Voluntary Agencies	12,400	14,915	—	2,515
J.—Grant to An Bord Altranais ..	1,200	—	1,200	—
MISCELLANEOUS				
K.—Dissemination of Information on Health and Health Services .. ..	14,000	6,149	7,851	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
L.—Vaccine Lymph Supply ..	1,500	1,500	—	—
M.—Technical Assistance ..	2,300	2,716	—	416
N.—Supplements to Pensions of certain District Medical Officers and Compensation on vacating Official Dispensary Residences ..	11,000	9,218	1,782	—
O.—Training Scheme for Health Inspectors ..	4,700	4,681	19	—
	11,708,510	11,682,083	30,784	4,357
<i>Deduct—</i> Anticipated Savings on various Subheads (See Supplementary Estimate) ..	15,000	—	15,000	—
<b>GROSS TOTAL</b> <i>Original</i> £11,208,500 <i>Supplementary</i> 10 <i>Do.</i> 485,000 —	£11,693,510	11,682,083	15,784	4,357
	<u>Estimated</u>	<u>Realised</u>	Surplus of Gross Estimate over Expenditure £11,427	
<i>Deduct—</i> P.—Appropriations in Aid ..	31,000	33,591	Surplus of Appropriations in Aid realised £2,591	
<b>NET TOTAL</b> <i>Original</i> £11,177,500 <i>Supplementary</i> 10 <i>Do.</i> 485,000 —	£11,662,510	11,648,492	Total Surplus to be surrendered £14,018	

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

A.—Account was taken of a saving of £5,000 under this subhead in arriving at the figure of £15,000 for savings on various subheads used in calculating the amount of the Supplementary Grant which it was necessary to seek during the year. Vacancies in the Medical Inspectorate produced savings of £8,200. A sum of £1,700 was drawn from the Vote for Remuneration (No. 56).

E.—No Inquiry was held during the year.

F.—No meeting of the Cancer Consultative Council was held and the survey to be conducted by the Committee on Dental Caries and Fluorides did not commence during the year. The resulting savings were £1,000 and £4,000 respectively. Account was taken of these savings in arriving at the figure of £15,000 referred to in the note on Subhead A above.

H.—The amount of loans raised was greater than anticipated.

I.—The expenditure of the participating bodies, to which the grants are related, showed increases, mainly as a result of the completion of the "Eighth Round" of salary and wage adjustments.

- J.—The grant was intended to meet the cost of a refresher course for nurses. The course was not held within the year.
- K.—Savings of £6,000 arose out of a decision to defer the publication and distribution of a booklet on the Health Services. Account was taken of a saving of £5,000 under this Subhead in arriving at the figure of £15,000 referred to in the note on Subhead A above.
- M.—The commencement of the schemes on which these moneys were spent was delayed until the last quarter of the previous year, and, consequently, a greater sum than anticipated remained to be met in the year of this Account.
- N.—Savings in subsidy to pensions arose through deaths and extensions of service. In addition, only one dispensary residence was vacated and there was a further saving of £700 as a result.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Costs payable by local authorities in relation to inquiries ..	100	49
2. Fees for renewal of licences to private mental hospitals ..	290	305
3. Fees under the Therapeutic Substances Act, 1932, and the Dangerous Drugs Act, 1934 .. .. .	950	1,032
4. Recovery of salaries of officers on loan to outside bodies ..	3,610	5,348
5. Recovery from health authorities of cost of vaccine lymph supply .. .. .	12,180	12,269
6. Sums repayable by health authorities under section 60 of the Nurses Act, 1950 .. .. .	160	163
7. Searches and certified copies of entries of births, deaths and marriages .. .. .	11,400	11,704
8. Recoupment from American Grant Counterpart Special Account in respect of technical assistance (Subhead M) ..	2,300	2,716
9. Miscellaneous .. .. .	10	5
	<u>£31,000</u>	<u>£33,591</u>

4. During the course of the year one officer was seconded to an outside body and the additional recovery amounted to £1,250. The continued secondment of two further officers beyond the periods anticipated resulted in the receipt of a further £450.
8. Recoupment depends on the expenditure incurred under Subhead M.

## EXTRA REMUNERATION (exceeding £50)

Three Clerk-Typists received sums of £164, £207 and £213, respectively, in respect of overtime, and gratuities of £99 each for the performance of special duties.

## NOTES

Included in the expenditure under Subhead F are sums of £484 and £920 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 £1,074 for each of the two Commissions mentioned bringing the total cost

to £1,558 for the first named body and to £1,994 for the second. The total expenditure to 31st March, 1964, amounted to £6,296 and £5,259, respectively.

Also included in the subhead is a sum of £12 (incurred in the previous year) in respect of the expenses of the Committee on Dental Caries and Fluoride, bringing the total expenditure to 31st March, 1964 to £106.

P. S. Ó MUIREADHAIGH,  
Accounting Officer.

AN ROINN SLAINTE,  
9 Meitheamh, 1964.

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.

E. F. SUTTLE,  
Comptroller and Auditor General.

## CENTRAL MENTAL HOSPITAL

ACCOUNT of the sum expended, in the year ended 31st March, 1964, compared with the sum granted, for the Expenses of the Maintenance, Etc., of Patients in the Central Mental Hospital.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances .. ..	51,450	50,647	803	—
B.—Victualling Patients and Rations for Staff ..	7,670	7,637	33	—
C.—Uniforms, Clothing for Patients, etc. .. ..	1,850	1,885	—	35
D.—Travelling and Incidental Expenses .. ..	2,550	2,866	—	316
E.—Farm and Garden ..	440	507	—	67
GROSS TOTAL .. £	63,960	63,542	836	418
			Surplus of Gross Estimate over Expenditure £418	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
F.—Appropriations in Aid ..	3,230	3,497	£267	
			Total Surplus to be surrendered £685	
NET TOTAL .. £	60,730	60,045		
Number of patients estimated for .. ..				94
Daily average number of patients maintained .. ..				94

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

A.—The sum of £830 was drawn from the Vote for Remuneration (No. 56).

D.—The cost of medical requirements was greater than anticipated due to increased and varying Psychopharmacology.

E.—It was necessary to provide sheep-dipping facilities at a cost of £88 for which no provision was made.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from staff for rations .. .. .	580	626
2. Receipts from farm and garden (including value of produce used in the Hospital) .. .. .	720	755
3. Receipts from leather work, rug and mat-making ..	245	336
4. Rents of official quarters .. .. .	1,510	1,551
5. Miscellaneous .. .. .	175	229
	<u>£3,230</u>	<u>£3,497</u>

W. J. COYNE,  
Accounting Officer.

CENTRAL MENTAL HOSPITAL,  
25 Bealtaine, 1964.

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.

E. F. SUTTLE,  
Comptroller and Auditor General.

## INCREASES IN PENSIONS

ACCOUNT of the sum expended, in the year ended 31st March, 1964, compared with the sum granted, for payment of Increases in certain Pensions, etc., in respect of public service.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Increases in certain Pensions, etc.	119,000	108,145	10,855	—
Surplus to be surrendered			<u>£10,855</u>	

## DETAILS OF EXPENDITURE AS COMPARED WITH ESTIMATE

	Estimate	Expenditure
	£	£
Civil Service .. .. .	20,000	20,000
National School Teachers .. .. .	20,000	14,100
Garda Síochána (including widows and children) ..	33,500	33,500
Resigned and Dismissed members of the Royal Irish Constabulary (including widows) .. .. .	2,500	2,500
Defence Forces—		
Retired Pay and Pensions .. .. .	12,000	12,000
Wound and Disability Pensions and Allowances ..	5,000	5,000
Military Service Pensions .. .. .	11,000	11,000
Special Allowances .. .. .	10,000	10,000
Connaught Rangers, Local Authorities, etc. .. .. .	5,000	45
	<u>£119,000</u>	<u>£108,145</u>

T. K. WHITAKER,  
Accounting Officer.

DEPARTMENT OF FINANCE,  
7th May, 1964.

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

E. F. SUTTLE,  
Comptroller and Auditor General,

## REPAYMENTS TO CONTINGENCY FUND

ACCOUNT of the sum expended, in the year ended 31st March, 1964, compared with the sum granted, for the repayment to the Contingency Fund of a certain Advance.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Repayments to the Contingency Fund .. .. .	107	107	—	—

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
7th May, 1964.

I certify that this Account, and the appended Account, have been examined under my directions, and are correct.

E. F. SUTTLE,  
*Comptroller and Auditor General.*

## CONTINGENCY FUND DEPOSIT ACCOUNT

## AN ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST MARCH, 1964

RECEIPTS	PAYMENTS
Balance at 1st April, 1963	Advance— Expenses in connection with the Funeral of former Seanascal .. .. .
Repayment of Advances: Vote for Repayments to Contingency Fund— Expenses in connection with the Funeral of former Seanascal .. .. .	Balance of Fund at 31st March, 1964
£ 20,000	107
107	20,000
<u>£20,107</u>	<u>£20,107</u>

DEPARTMENT OF FINANCE,  
30th June, 1964.T. K. WHITAKER,  
*Accounting Officer.*

## REMUNERATION

ACCOUNT of the sum expended, in the year ended 31st March, 1964, compared with the sum granted, for Remuneration of Civil Servants.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Remuneration of Civil Servants ..	303,000	276,793	26,207	—

Surplus to be surrendered .. £26,207

## 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 1963-64 on increases in remuneration of Civil Servants as revised with effect from 1st February, 1964 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 ..	100	100	200
2	Houses of the Oireachtas ..	200	1,500	1,700
3	Department of the Taoiseach ..	300	300	600
4	Central Statistics Office ..	2,800	—	2,800
5	Comptroller and Auditor General ..	936	—	936
6	Office of the Minister for Finance ..	5,250	—	5,250
7	Office of the Revenue Commissioners	50,000	—	50,000
8	Office of Public Works ..	192	15,000	15,192
9	Public Works and Buildings ..	104	—	104
10	Employment and Emergency Schemes	—	2,000	2,000
11	State Laboratory ..	550	—	550
12	Civil Service Commission ..	150	900	1,050
18	Law Charges ..	1,750	—	1,750
19	Miscellaneous Expenses ..	50	—	50
20	Stationery Office ..	—	1,800	1,800
21	Valuation and Ordnance Survey ..	3,818	—	3,818
23	Office of the Minister for Justice ..	3,000	—	3,000
24	Garda Síochána ..	112	—	112
25	Prisons ..	2,000	1,600	3,600
26	Courts of Justice ..	8,000	—	8,000
27	Land Registry and Registry of Deeds	240	3,000	3,240
28	Charitable Donations and Bequests	42	125	167
29	Local Government ..	—	7,472	7,472
30	Office of the Minister for Education ..	—	11,000	11,000
34	Reformatory and Industrial Schools	—	70	70

Vote No.	Service	Met out of Savings on the Departmental Vote	Borne on this Vote	Total
		£	£	£
36	National Gallery .. ..	150	—	150
37	Lands .. ..	15,152	—	15,152
38	Forestry .. ..	9,100	—	9,100
39	Fisheries .. ..	1,526	—	1,526
40	Roinn na Gaeltachta .. ..	1,026	—	1,026
41	Agriculture .. ..	—	33,396	33,396
42	Industry and Commerce .. ..	6,000	3,500	9,500
43	Transport and Power .. ..	—	18,500	18,500
44	Posts and Telegraphs .. ..	—	173,000	173,000
45	Defence .. ..	5,885	1,000	6,885
46	Army Pensions .. ..	78	—	78
47	External Affairs .. ..	5,000	—	5,000
49	Office of the Minister for Social Welfare .. ..	21,191	—	21,191
52	Health .. ..	3,000	1,700	4,700
53	Central Mental Hospital .. ..	—	830	830
	<b>TOTAL .. £</b>	<b>147,702</b>	<b>276,793</b>	<b>424,495</b>

T. K. WHITAKER,  
Accounting Officer.

DEPARTMENT OF FINANCE,  
22nd May, 1964.

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

E. F. SUTTLE,  
Comptroller and Auditor General.

# INDEX

TO THE

## APPROPRIATION ACCOUNTS OF PUBLIC SERVICES, 1963-64, AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

(Titles of Votes are shown in Clarendon Type).

	PAGE		PAGE
Acquisition of Land ...	87, 121	Bovine Tuberculosis Eradication Scheme ..	100, 106
Acquisition of Land (Allotments) (Amendment) Act, 1934 ...	60	Bravery, Awards for Acts of ..	48
<b>Advanced Studies, Dublin Institute for</b> ..	81	British Government, Repayments by ..	33
Advertisements in Government Publications ..	42	Broadcasting ..	129
Agency Payments ..	32, 135	Burke Memorial Fund ..	70
Agency Receipts ..	15, 33	Business Names, Registry of ..	13
Agricultural Credit Corporation, Ltd. ..	100, 106	Carlisle and Blake Fund ..	70
<b>Agricultural Grants</b> ..	37	Catholic Workers' College ..	65
Agricultural Land, Relief of Rates on ..	37	Cattle Diseases Fund ..	111
Agricultural Produce Acts 101, 102, 107	107	Censorship, Film ..	49
Agricultural Production Council ..	100	Central Fund Receipts and Issues ..	vi
Agricultural Wages Acts ..	102	<b>Central Mental Hospital</b> ..	164
<b>Agriculture</b> ..	98	<b>Central Statistics Office</b> ..	7
Agriculture, County Committees of ..	99	<b>Charitable Donations and Bequests</b> ..	59
Air Navigation and Transport Acts ..	124	Charleville Endowment ..	70
Airports ..	121, 124	Cheard Chomhairle, An ..	117
American Grant Counterpart Special Account 94, 106, 119, 162	162	Chief Justice Fees ..	57
American-Irish Foundation ..	150	Children's Allowances ..	157
Ancient Manuscripts, Facsimile Reproduction of ..	44	<b>Chomhairle Ealaíon, An</b> ..	31
Arbitration Board, Civil Service ..	10, 11	Chomhairle Leabharlanna, An ..	60
<b>Army Pensions</b> ..	145	Church Surplus Grant, Interest on ..	85
Army Pensions Board ..	145	Church Temporalities Fund 73, 78, 85, 107	107
Art, Science and ..	64	Circuit Court ..	56
Arterial Drainage ..	15, 18, 19	Ciste Shéamais A. Mhic Shuibhne ..	70
Arts Act, 1951 ..	31	Citizenship and Nationality Certificates ..	48
<b>Assistance, Social</b> ..	157	Civil Defence ..	137
Assistance, Unemployment ..	157	Civil Service Arbitration Board ..	10, 11
Attorney General, Office of the ..	38	<b>Civil Service Commission</b> ..	29
Audit Fees ..	9, 62	Coimisiún um Athbheochan na Gaeilge ..	5, 6
<b>Auditor General, Comptroller and Awards for Acts of Bravery</b> ..	48	Colleges, Preparatory ..	71
Bands, Army ..	140	Colleges, Training ..	71
Bankruptcy Court Fees ..	57	<b>Colleges, Universities and Comhdháil Náisiúnta na Gaeilge</b> ..	81
Bankruptcy Law, Committee on ..	49	Commerce, Industry and ..	117
Bankruptcy Percentages ..	57	Commission, Ground Rents ..	49
<b>Bequests, Charitable Donations and Blake Fund, Carlisle and</b> ..	70	Commission on Itinerancy ..	5, 6
Blind Persons, Pensions to ..	157	Commission on Higher Education ..	64
Blind, Welfare of the ..	157	Committee on Irish and Comparative Law ..	48
Bogs, Development Works in ..	26	Companies Registration ..	14
Bord Altranais, An ..	160	Compensation Allowances ..	32
Bord Iascaigh Mhara, An ..	93	Compensation, Personal Injuries ..	32
Botanic Gardens ..	100	<b>Comptroller and Auditor General</b> ..	9
Bovine Tuberculosis Order ..	101	Comptroller and Auditor General, Report of the ..	iii

	PAGE		PAGE
Connaught Rangers (Pensions) Acts .. .. .	145	<b>Education, Secondary</b> .. .. .	74
Contingency Fund Deposit Account	168	<b>Education, Vocational</b> .. .. .	77
Contingency Fund, Repayments to Co-operative Fruit Growers' Society, Ltd., Dungarvan .. .. .	167	Egg and Poultry Production .. .. .	99
Co-operation, International	106	<b>Employment and Emergency Schemes</b> .. .. .	26
Córas Iompair Éireann .. .. .	150	Engineering Expenditure (Post Office) .. .. .	128, 133
Córas Tráchtála .. .. .	121	Engineering Works .. .. .	18
Council of Education .. .. .	116, 149	Entertainment, Official .. .. .	148
Council of Europe .. .. .	64	Erasmus Smith Endowment .. .. .	70
Council of Law Reporting, Incorporated .. .. .	150	Estates, Improvement of .. .. .	83
Counsel, Fees to .. .. .	48	Exchequer Extra Receipts .. .. .	iv
County Borough and Urban Area Councils, Receipts from (Unemployment Assistance Acts) .. .. .	38	<b>Expenses, Miscellaneous</b> .. .. .	40
County Committees of Agriculture	158	<b>Expenses under the Electoral Act and the Juries Act</b> .. .. .	36
<b>Courts of Justice</b> .. .. .	99	Export Guarantee .. .. .	119
Creameries .. .. .	56	<b>External Affairs</b> .. .. .	148
Creamery Industry, Improvement of .. .. .	102	Extra-Statutory Grants .. .. .	158
Criminal Prosecutions, Expenses of	100	Farm Buildings Scheme .. .. .	100
Cultural Relations with other Countries .. .. .	38	Fee Stamps .. .. .	4, 30, 40, 49, 52, 57, 58, 85, 149
Cultural Services .. .. .	64, 95	Film Censorship .. .. .	49
Customs Co-Operation Council .. .. .	12	Film Institute of Ireland, National	65
Dáil Éireann .. .. .	3	Films, Educational .. .. .	65
Dairy Produce Acts .. .. .	101, 107	Films in Irish .. .. .	65
Dairy Produce, Marketing of .. .. .	102	Films of Irish Historical Interest	68
Dairy Produce (Price Stabilisation) Acts .. .. .	101, 107, 114	<b>Finance, Office of the Minister for</b>	10
Dairy Produce (Price Stabilisation) Fund .. .. .	114	Fines .. .. .	56
Dairy Science .. .. .	99	<b>Fisheries</b> .. .. .	92
Dangerous Drugs Act, 1934 .. .. .	162	Flax Act, 1936 .. .. .	101
Deeds, Registry of .. .. .	58	Folklore Commission, Irish .. .. .	65
<b>Defence</b> .. .. .	137	Foras Talúntais, An .. .. .	22, 100
Defence Forces (Pensions) Schemes	145	Foras Tionscal, An .. .. .	117
Defence of Public Servants .. .. .	38	Foreshores .. .. .	124
<b>Department of the Taoiseach</b> .. .. .	5	<b>Forestry</b> .. .. .	87
Derelict Sites .. .. .	61	Friendly Societies Acts .. .. .	120
Destructive Insects and Pests Acts	101	Friendly Societies, Committee on	119
Detention, Places of .. .. .	79	Fuel for Necessitous Families .. .. .	157
Diseases of Animals .. .. .	100, 101	Gaeilge, Coimisiún um Athbheochan na .. .. .	5, 6
Distressed Seamen, Relief of .. .. .	122	Gaeltacht and Breac-Ghaeltacht, Bonus to Parents, etc. .. .. .	95
District Court .. .. .	56	Gaeltacht Holiday Scholarships .. .. .	95
<b>Donations and Bequests, Charitable</b>	59	Gaeltacht Housing .. .. .	95
Drainage Works .. .. .	15, 16, 18, 25	<b>Gaeltachta, Roinn na</b> .. .. .	95
Dramatic Productions in Irish .. .. .	65, 95	Gaeltarra Éireann .. .. .	95
<b>Dublin Institute for Advanced Studies</b> .. .. .	81	<b>Gallery, National</b> .. .. .	82
Dublin Metropolitan Police, Pensions, etc. .. .. .	50	<b>Gárda Síochána</b> .. .. .	50
<b>Ealaíon, An Chomhairle</b> .. .. .	31	Gárda Síochána, Pensions, etc. .. .. .	50
Education and Development, Agricultural .. .. .	98	Gárda Síochána Reward Fund .. .. .	52
Education, Council of .. .. .	64	Gas Regulation Acts .. .. .	124
Education, Forestry .. .. .	87	Genealogical Researches .. .. .	67
Education, Military .. .. .	138	General Cattle Diseases Fund .. .. .	107, 111
<b>Education, Office of the Minister for Education, Primary</b> .. .. .	64	Glasshouse Crops in Gaeltacht Areas .. .. .	106, 110
Education (Provision of Meals) Acts .. .. .	71	<b>Government Property, Rates on</b> .. .. .	47
	157	Government Stocks, Management of .. .. .	10
		Grain Storage .. .. .	101, 102, 107, 110
		Grants, Extra-Statutory .. .. .	158
		Grants-in-Aid (see under name of receiving service).	
		Grants, Injury .. .. .	32
		Ground Rents Commission .. .. .	49

	PAGE		PAGE
Harbours .. .. .	21, 121	Keeper of State Papers .. .. .	48
Hardiman, Mary A., Bequest .. .. .	70	Killlury or Nelan Fund .. .. .	70
<b>Health</b> .. .. .	160		
Heraldic Museum .. .. .	68	Laboratory Grants .. .. .	74
High Court .. .. .	56	<b>Laboratory, State</b> .. .. .	28
Historical Documents .. .. .	48	Land Bond Fund .. .. .	83
Historical Records, Irish .. .. .	64, 68	Land Commission, Irish .. .. .	83
Historical Sciences, Irish Com- mittee of .. .. .	66	Land Project .. .. .	100, 102
Horse Breeding Act, 1934 .. .. .	101, 107	<b>Land Registry and Registry of</b> <b>Deeds</b> .. .. .	58
Horticultural Crops .. .. .	99	<b>Lands</b> .. .. .	83
<b>Houses of the Oireachtas</b> .. .. .	3	<b>Law Charges</b> .. .. .	38
Housing Acts .. .. .	60, 62	Law Charges .. .. .	12
Housing Grants .. .. .	60, 95, 122	Library, National .. .. .	64, 68
		Licences, Publicans' .. .. .	56
Incorporated Council of Law Re- porting .. .. .	48	Lighthouse Fund, General .. .. .	13
<b>Increases in Pensions</b> .. .. .	166	Lismore Endowment .. .. .	70
Industrial and Commercial Pro- perty (Protection) Acts .. .. .	119	Live Stock Breeding Act, 1925 .. .. .	101, 107
Industrial Development Authority .. .. .	117	Live Stock, Improvement of .. .. .	99
Industrial Grants Act, 1959 .. .. .	117	Live Stock, Progeny Testing .. .. .	98
Industrial Organisation, Committee on .. .. .	119	Loans, Agricultural .. .. .	110
Industrial, Provident and Friendly Societies, Committee on .. .. .	119	Local Appointments Commission .. .. .	29
<b>Industrial Schools, Reformatory and</b> <b>Industry and Commerce</b> .. .. .	116	Local Authorities .. .. .	21, 29, 33, 37, 47, 60, 62, 73, 92, 158, 160, 162
Injury Grants .. .. .	32	Local Authorities Combined Pur- chasing Act, 1925 .. .. .	62
Inland Fisheries .. .. .	92	Local Defence Force .. .. .	145
Inland Fisheries Trust .. .. .	92	<b>Local Government</b> .. .. .	60
Inquiries, Statutory .. .. .	60	Local Loans Fund .. .. .	11, 15, 16, 39, 61, 83
<b>Institute for Advanced Studies,</b> <b>Dublin</b> .. .. .	81	Local Security Force .. .. .	50
Institute for Industrial Research and Standards .. .. .	116		
Insurance Act, 1953 .. .. .	117, 119	McEnery Memorial Scholarship Fund .. .. .	70
<b>Insurance, Social</b> .. .. .	156	MacSwiney (Pension) Act, 1950 .. .. .	145
<b>International Co-operation</b> .. .. .	150	Macra na Feirme .. .. .	100
International Organisations, Ex- penses in connection with .. .. .	60, 92, 98, 116, 122, 128, 150, 154,	Macra na Tuaithe .. .. .	77
Inter-Parliamentary Activities .. .. .	3	Management of Government Stocks .. .. .	10
Investment Return .. .. .	156	Manufacturing Accounts, Prisons .. .. .	55
Irish Agricultural Organisation Society .. .. .	99	Manuscripts, Ancient, Facsimile Reproduction of .. .. .	44
Irish and Bilingual Schools .. .. .	74	Manuscripts, Inspection of .. .. .	64
Irish Church Fund .. .. .	17	Maps, Sales, etc., of .. .. .	44, 45, 46
Irish Committee of Historical Sciences .. .. .	66	Marine Services .. .. .	122
Irish Countrywomen's Association .. .. .	99	Marine Works Act, 1902 .. .. .	17
Irish Folklore Commission .. .. .	65	Marketing of Agricultural Produce .. .. .	112
Irish Land Commission .. .. .	83	Medical Referees .. .. .	32
Irish, Publications in .. .. .	65, 67	Mental Treatment Act, 1945 .. .. .	51
Irish Red Cross Society .. .. .	138	Merchant Shipping Acts .. .. .	14, 124
Irish Text Books .. .. .	74, 75	Military Service Pensions .. .. .	145
Itinerancy, Commission on .. .. .	5, 6	Milk and Dairies Act .. .. .	107
		Milk Production, Improvement of .. .. .	99
Judgments Registry Fees .. .. .	57	Minerals Development .. .. .	116
Judicature Fees .. .. .	57	Minerals Development Act, 1940 .. .. .	119
<b>Juries Act, Expenses under the</b> <b>Electoral Act and the</b> .. .. .	36	<b>Miscellaneous Expenses</b> .. .. .	40
Jurors Lists .. .. .	56	Model Schools .. .. .	71
<b>Justice, Courts of</b> .. .. .	56	Mulock, The Henry P., Charity .. .. .	70
<b>Justice, Office of the Minister for</b> .. .. .	48	Murphy Bequest .. .. .	70
		Museum, Heraldic .. .. .	68
		Museum, National .. .. .	64
		National College of Art .. .. .	65, 67
		National Development Fund .. .. .	16,
			25, 62, 86, 115, 127
		National Farmers' Association .. .. .	100
		National Film Institute of Ireland .. .. .	65

	PAGE		PAGE
<b>National Gallery</b> .. .. .	82	Public Servants, Defence of ..	38
National Library .. .. .	64, 68	<b>Public Works and Buildings</b> ..	18
National Museum .. .. .	64, 68	<b>Public Works, Office of</b> ..	15
National School Teachers' Super- annuation .. .. .	71, 72, 73	Publicans' Licences .. .. .	56
National Stud .. .. .	99, 106	Publications in Irish .. .. .	65, 67, 74
National Theatre Society, Ltd. ..	40	Publications, Government ..	41
Nationality and Citizenship Certi- ficates .. .. .	48	Publications, Sales of .. .. .	42
Nelan Fund, Killury or .. .. .	70	Rates on Agricultural Land, Relief of ..	37
Nurses Act, 1950 .. .. .	162	<b>Rates on Government Property</b> ..	47
<b>Office of Public Works</b> .. .. .	15	Rates on Premises occupied by Representatives of External Governments .. .. .	47
<b>Office of the Minister for Education</b> ..	64	Record Office, Public .. .. .	48
<b>Office of the Minister for Finance</b> ..	10	Red Cross Society, Irish .. .. .	138
<b>Office of the Minister for Justice</b> ..	48	<b>Reformatory and Industrial Schools</b> ..	79
<b>Office of the Minister for Social Welfare</b> .. .. .	154	Registration Council (Secondary Education) .. .. .	75
<b>Office of the Revenue Commis- sioners</b> .. .. .	12	<b>Registry of Deeds, Land Registry and</b> .. .. .	58
O'Halloran, Father, Memorial Fund ..	70	Reid Bequest .. .. .	70
t-Oireachtas, An .. .. .	65	Relief of Distress .. .. .	26
Oireachtas Debates .. .. .	41	Relief of Distressed Seamen ..	122
<b>Oireachtas, Houses of the</b> .. .. .	3	<b>Remuneration</b> .. .. .	169
Oireachtas Restaurant .. .. .	3	Repatriation and maintenance of destitute Irish persons abroad ..	148, 149
Old Age Pensions .. .. .	157	<b>Repayments to Contingency Fund</b> ..	167
<b>Ordinance Survey, Valuation and</b> ..	43	Report of the Comptroller and Auditor General .. .. .	iii
Organisation for Economic Co- operation and Development .. .. .	64, 150, 152	Research, Agricultural .. .. .	98
Outturn of the Year .. .. .	iii	Research and Standards, Institute for Industrial .. .. .	116
Overseas Trainee Fund .. .. .	150, 153	Research Grants .. .. .	66
Parental Moneys .. .. .	79	Research, Veterinary .. .. .	98
Pasteurisation of Separated Milk ..	101	Restaurant, Oireachtas .. .. .	3
Parks .. .. .	18, 21	<b>Retired Allowances, Superannua- tion and</b> .. .. .	32
Paymaster-General's Office .. .. .	10	<b>Revenue Commissioners, Office of the</b> .. .. .	12
Pension Fund, Secondary Teachers' ..	74	Reward Fund, Gárda Síochána ..	52
<b>Pensions, Army</b> .. .. .	145	Road Fund .. .. .	13, 28, 51, 61
Pensions, Blind Persons .. .. .	157	Road Traffic Act, 1961 .. .. .	51, 62
Pensions Board, Army .. .. .	145	Road Transport Acts, .. .. .	52, 124
Pensions, etc., Dublin Metropolitan Police .. .. .	50	Roads Act, 1920 .. .. .	51
Pensions, etc., Gárda Síochána ..	50	<b>Roinn na Gaeltachta</b> .. .. .	95
<b>Pensions, Increases in</b> .. .. .	166	Royal Irish Academy .. .. .	65
Pensions, Old Age .. .. .	157	Royal Irish Academy of Music ..	65
Pensions, Royal Irish Constabulary ..	33	Royal Irish Constabulary, Pensions ..	33
Pensions, Widows' and Orphans' ..	157	Royal Zoological Society of Ireland ..	65
Phoenix Park National School .. ..	18	Rural Electrification .. .. .	122
Pig Progeny Testing Stations .. .. .	105	Rural Groups Advisory Service ..	99
Pigs and Bacon Commission .. .. .	101, 107	Rural Organisations .. .. .	100
Post Office Savings Bank .. .. .	47	Salmon Conservancy Fund .. .. .	93, 94
<b>Posts and Telegraphs</b> .. .. .	128	Salmon Export Licences .. .. .	94
Posts and Telegraphs, Superannua- tion, etc., Charges .. .. .	128, 135	Salmon Research Trust .. .. .	92
Poultry and Egg Production .. .. .	99	Savings Bank, Post Office .. .. .	47, 130
<b>Power, Transport and</b> .. .. .	121	Savings Committee .. .. .	10, 11
Preparatory Colleges .. .. .	71	Sawmilling .. .. .	87, 88, 90
<b>President's Establishment</b> .. .. .	2	Scholarships, Agricultural .. .. .	99
<b>Primary Education</b> .. .. .	71	Scholarships, Art .. .. .	65
<b>Prisons</b> .. .. .	53	Scholarships, Exchange .. .. .	66
Prize Bonds .. .. .	130	Scholarships, Gaeltacht Holiday ..	95
Prosecutions, Criminal, Expenses of .. .. .	38	Scholarships, Secondary Schools ..	74
Public Libraries Act, 1947 .. .. .	60	Scholarships, Vocational .. .. .	77
Public Record Office .. .. .	48	Scholarships, University .. .. .	65

	PAGE		PAGE
School Books, Free .. ..	71	Supreme Court .. ..	56
School Meals (Gaeltacht) Acts ..	157	Surrender of Balances .. ..	iv
Schools and Farms, Agricultural ..	98		
Science and Art .. ..	64	<b>Taoiseach, Department of the</b> .. ..	5
Sea Fisheries .. ..	92	Technical Assistance .. ..	93,
Sea Fisheries Association .. ..	94	102, 117, 119, 122, 150, 161	
Seamen, Payments to .. ..	122	<b>Telegraphs, Posts and</b> .. ..	128
Seamen, Distressed, Relief of ..	122	Telephone Capital .. ..	23,
Seanad Éireann .. ..	3	128, 130, 136	
<b>Secondary Education</b> .. ..	74	Theatre Society, Ltd., National ..	40
<b>Secret Service</b> .. ..	35	Therapeutic Substances Act, 1932 ..	162
Shannon Free Airport Develop-		Tithe Gaeltachta .. ..	95
ment Co., Ltd. .. ..	122	Tourism .. ..	121
Shannon Navigation .. ..	17, 18	Tourist Traffic Acts .. ..	121, 125
Shipbuilding Subsidy .. ..	118	Trade Loans (Guarantee) Acts ..	117
Slaughter of Cattle and Sheep Acts	101	Training Colleges .. ..	71, 73
Smith, Erasmus, Endowment .. ..	70	<b>Transport and Power</b> .. ..	121
<b>Social Assistance</b> .. ..	157		
<b>Social Insurance</b> .. ..	156	Undeveloped Areas Act, 1952 ..	117
Social Insurance Fund .. ..	13, 33,	Unemployment Assistance .. ..	157
47, 130, 155, 156		U.N.E.S.C.O. .. ..	64
<b>Social Welfare, Office of the Minister</b>		United Nations .. ..	146, 150
for .. ..	154	<b>Universities and Colleges</b> .. ..	81
Societies and Shows, Agricultural	99		
Sporting Rights .. ..	21	Vaccine Lymph Supply .. ..	161
Stamps, Fee ( <i>See</i> Fee Stamps)		<b>Valuation and Ordnance Survey</b> ..	43
<b>State Laboratory</b> .. ..	28	Veterinary College .. ..	98
State Papers, Keeper of .. ..	48	Veterinary Research .. ..	98
<b>Stationery Office</b> .. ..	41	<b>Vocational Education</b> .. ..	77
<b>Statistics Office, Central</b> .. ..	7		
Statutory Inquiries .. ..	60, 160	Water Supplies .. ..	100
Stock and Store Accounts .. ..	iv	Weights and Measures Acts .. ..	119
Stud, National .. ..	99, 106	Wheat, Losses on Disposal of ..	101
Subsidies, Lime and Fertilisers ..	100	Wheat Order, 1962 .. ..	102, 107
<b>Superannuation and Retired Allow-</b>		Widows' and Orphans' Pensions ..	157
<b>ances</b> ( <i>See</i> also Posts and Tele-		Witnesses' Expenses .. ..	3, 38
graphs, Superannuation, etc.,		Workmen's Compensation .. ..	32, 135
Charges) .. ..	32	World Food Programme .. ..	113
Superannuation of Teachers ..	71, 72	Wreck and Salvage .. ..	122

ANALYSIS, UNDER VOTES, OF THE REPORT OF THE COMPTROLLER AND AUDITOR GENERAL SHOWING THE ACCOUNTS TO WHICH SPECIFIC REFERENCE IS MADE

Number and Title of Vote	Report		Number and Title of Vote	Report	
	Page	Para.		Page	Para.
1. President's Establishment	—	—	27. Land Registry and Registry of Deeds ...	—	—
2. Houses of the Oireachtas	—	—	28. Charitable Donations and Bequests ...	—	—
3. Department of the Taoiseach ...	—	—	29. Local Government ...	xvi	34-38
4. Central Statistics Office ...	—	—	30. Office of the Minister for Education ...	xvii	39
5. Comptroller and Auditor General ...	—	—	31. Primary Education ...	—	—
6. Office of the Minister for Finance ...	—	—	32. Secondary Education ...	—	—
7. Office of the Revenue Commissioners ...	vii	9-19	33. Vocational Education ...	xvii	40
8. Office of Public Works ...	—	—	34. Reformatory and Industrial Schools ...	—	—
9. Public Works and Buildings... ..	xii	20-27	35. Universities and Colleges and Dublin Institute for Advanced Studies ...	xviii	41
10. Employment and Emergency Schemes ...	xiv	28-31	36. National Gallery ...	—	—
11. State Laboratory ...	—	—	37. Lands ...	xviii	42-43
12. Civil Service Commission ...	—	—	38. Forestry ...	xviii	44-47
13. An Chomhairle Ealaíon ...	—	—	39. Fisheries ...	xix	48-49
14. Superannuation and Retired Allowances ...	—	—	40. Roinn na Gaeltachta ...	xx	50
15. Secret Service ...	—	—	41. Agriculture ...	xx	51-64
16. Expenses under the Electoral Act and the Juries Act ...	—	—	42. Industry and Commerce ...	xxv	65-72
17. Agricultural Grants ...	—	—	43. Transport and Power ...	xxviii	73-80
18. Law Charges ...	—	—	44. Posts and Telegraphs ...	xxxix	81-84
19. Miscellaneous Expenses ...	—	—	45. Defence ...	xxxii	85-90
20. Stationery Office ...	—	—	46. Army Pensions ...	—	—
21. Valuation and Ordnance Survey ...	—	—	47. External Affairs ...	—	—
22. Rates on Government Property ...	—	—	48. International Co-operation ...	xxxiv	91
23. Office of the Minister for Justice ...	—	—	49. Office of the Minister for Social Welfare ...	—	—
24. Garda Síochána ...	xv	32	50. Social Insurance ...	xxxiv	92-93
25. Prisons ...	—	—	51. Social Assistance ...	xxxv	94
26. Courts of Justice ...	xv	33	52. Health ...	—	—
			53. Central Mental Hospital ...	—	—
			54. Increases in Pensions ...	—	—
			55. Repayments to Contingency Fund ...	—	—
			56. Remuneration ...	—	—