



APPROPRIATION ACCOUNTS 1964-65

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED
BY THE OIREACHTAS FOR PUBLIC SERVICES FOR
THE YEAR ENDED 31 MARCH 1965, 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))*

DUBLIN
PUBLISHED BY THE STATIONERY OFFICE

To be purchased from the
GOVERNMENT PUBLICATIONS SALE OFFICE, G. P. O. ARCADE,
DUBLIN,
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Price: Seven Shillings

1965

(Pr. 8545)

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ACCOUNTS OF THE PUBLIC SERVICES, 1964-65

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

General

Outturn of the Year

(Adjusted to the nearest £)

1. The audited accounts are summarised on page xxxi. The amount to be surrendered as shown in the summary is £5,550,484 arrived at as follows:—

	£	Estimated £	Actual £
Gross Expenditure			
Original estimates ..	201,093,562		
Supplementary and Additional estimates ..	27,978,194		575,852,382
		229,071,756	223,824,723
Less expenditure in excess of Votes 1, 2, 3, 6, 21 and 35			7,664 123,982
Deduct—			223,700,741
Appropriations in Aid			575,844,718
Original estimates ..	15,170,882		
Supplementary do.	1,062,900		
		16,233,782	16,418,879
Less surplus appropria- tions in aid to be applied, subject to approval by the Oireachtas, to meet excess expenditure on Votes 6, 21 and 35 ..			37,980,772 5,628
			16,413,251
Net Expenditure		£212,837,974	£207,287,490
Amount to be surrendered ..		£5,550,484	6,388,004

This represents 2.6 per cent. of the supply grants as compared with 2.7 per cent. in the previous year.

Excess Votes

2. Excess votes will be required in the cases set out below in which expenditure over and above the provision made by the Oireachtas was incurred, viz.:—

Vote	Gross Excess £	Surplus Appropriations in Aid £
1.—President's Establishment ..	—675	—
2.—Houses of the Oireachtas ..	—56,864	—
3.—Department of the Taoiseach ..	—144	—
6.—Office of the Minister for Finance ..	—45,346	1,825
21.—Rates on Government Property ..	—19,438	3,729
35.—National Gallery ..	—1,515	74
	£123,982	£5,028

Owing to the dissolution of the Dáil on 18 March 1965 it was not possible to complete the financial procedures in connection with supplementary estimates for Votes 1, 2, 3, 6 and 21.

The excess expenditure on Vote 35 was mainly due to expenditure arising out of the exhibition held in connection with the centenary of the Gallery.

Exchequer Extra Receipts

3. Extra receipts payable to the Exchequer as recorded in the appropriation accounts amounted to £1,843,039.

Surrender of Balances on 1963–64 Votes

4. The balances due to be surrendered out of the votes for the public services for 1963–64 amounted to £4,684,253. I hereby certify that these balances have been duly surrendered.

Stock and Store Accounts

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

National Development Fund (Winding up) Account

6. As indicated in paragraph 7 of the previous report the balance in the Winding up Account at 31 March 1964 was £593,443

(including £12,108 in the hands of agent Departments). Issues to agent Departments in the year amounted to £165,047 viz.:—

	Vote	£
36. Lands		4,500
38. Fisheries		5,499
40. Agriculture		44,900
42. Transport and Power		110,148
		<hr/> £165,047 <hr/>

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 1965 was as follows:—

	Project	Total Expenditure to 31 March 1965 £
PUBLIC WORKS AND BUILDINGS:		
Drainage Works:	Owenogarney River Embankments Scheme	108,700
	Deale and Swillyburn Rivers Scheme	245,661
DEPARTMENT OF LANDS:	Improvement Works— Shannon Flooding Relief Scheme	125,683
FISHERIES:	Provision of fishing boats in the Fíor-Ghaeltacht by an Bord Iascaigh Mhara ...	73,885
DEPARTMENT OF AGRICULTURE:	Production of foundation stocks of seed	155,333
	Buildings and equipment for Department's agricultural schools and farms ...	91,272
	Erection of pig progeny testing stations	87,993
	Orchard planting in Dun- garvan area	24,510
TRANSPORT AND POWER:	Improvement Works at Dublin Harbour	511,635
	Improvement Works at Limerick Harbour	78,240
EXPENDITURE ON OTHER PROJECTS AS DETAILED IN PREVIOUS REPORTS		5,875,458
		<hr/> £7,378,370 <hr/>

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 1965 was £421,630 (including £5,341 in the hands of agent Departments).

7. STATEMENT OF RECEIPTS INTO AND ISSUES OUT OF

RECEIPTS					£
REVENUE:—					
Customs and Excise Duties	...	...	...	...	98,606,000
Estate, etc., Duties and Stamps	...	...	...	...	8,312,000
Income Tax and Corporation Profits Tax	...	...	...	...	56,274,000
Turnover Tax	...	...	...	...	13,417,000
Motor Vehicle Duties	...	...	...	...	8,801,343
Post Office	...	...	...	...	14,900,000
Interest on Advances from the Central Fund	...	...	...	...	9,717,339
Sundry Receipts	...	...	...	...	9,017,651
					<u>219,045,333</u>

REPAYMENTS IN RESPECT OF ISSUES UNDER THE FOLLOWING ACTS:—

Electricity (Supply) Acts, 1927 to 1962	...	...	...	820,353
Turf Development Acts, 1946 to 1961	...	...	...	388,065
Sea Fisheries Acts, 1952 to 1959	...	...	...	45,991
Trade Loans (Guarantee) Acts, 1939 to 1954	...	...	...	5,106
Gaeltacht Industries Act, 1957	...	...	...	6,452
Tourist Traffic Acts, 1939 to 1955	...	...	...	75
Shannon Free Airport Development Co. Ltd. Acts, 1959 to 1963	...	...	...	2,766
Agricultural Credit Acts, 1927 to 1961	...	...	...	300,000
Transport Act, 1963	...	...	...	300,000
Industrial Credit Acts, 1933 to 1959	...	...	...	1,000,000

2,868,938

MONEY RAISED BY CREATION OF DEBT:—

Savings Certificates	...	...	...	...	6,510,000
Ways and Means Advances	...	...	...	...	57,461,000
Exchequer Bills	...	...	...	...	189,000,000
Bank Advances	...	...	...	...	8,300,000
Prize Bonds	...	...	...	...	6,263,700
Other Borrowings	...	...	...	...	13,945,314
Telephone Capital Acts, 1924 to 1963	...	...	...	...	6,100,000
6% Exchequer Loan 1985 to 1990	...	...	...	...	19,611,365
Tax Reserve Certificates	...	...	...	...	868,980
					<hr/>
					308,060,359

TOTAL RECEIPTS ... £529,974,500

THE CENTRAL FUND FOR THE YEAR ENDED 31 MARCH 1965

CENTRAL FUND SERVICES:—						ISSUES	£
Public Debt Services	...	...	...	...	...	35,841,882	
Road Fund	...	...	...	...	...	8,801,343	
Annuities, Pensions, Salaries, Allowances and Returning Officers' Expenses	...	...	...	...	...	311,367	
SUPPLY SERVICES	...	...	...	...	...	208,508,693	
							<u>253,463,285</u>

ISSUES UNDER THE FOLLOWING ACTS:—

Electricity (Supply) Acts, 1927 to 1962	...	...	...	1,306,000
Sea Fisheries Acts, 1952 to 1959	...	...	...	178,000
Gaeltacht Industries Act, 1957	...	...	...	100,000
Local Loans Fund Acts, 1935 to 1964	...	...	...	11,630,000
Telephone Capital Acts, 1924 to 1963	...	...	...	6,100,000
Bretton Woods Agreements Act, 1957	...	...	...	360,600
Industrial Credit Acts, 1933 to 1959	...	...	...	1,825,000
Shannon Free Airport Development Co. Ltd. Acts, 1959 to 1963	...	...	...	1,025,000
Air Navigation and Transport Acts, 1936 to 1961	...	...	...	1,622,799
Finance Acts, 1953 (Section 16) and 1954 (Section 22)	...	...	...	365,000
International Development Association Act, 1960	...	...	...	23,861
Grass Meal (Production) Acts, 1953 and 1959	...	...	...	34,993
Irish Steel Holdings, Ltd. Acts 1960 and 1963	...	...	...	200,000
Agricultural Credit Acts, 1927 to 1961	...	...	...	4,150,000
Sugar Manufacture Acts, 1933 and 1962	...	...	...	1,000,000
Nitrigin Eireann Teo. Act, 1963	...	...	...	1,700,090
National Building Agency, Ltd. Act, 1963	...	...	...	315,000
Transport Act, 1963	...	...	...	300,000
British and Irish Steampacket Co. Ltd. (Acquisition) Act, 1965	...	...	...	3,632,243
Taisci Stáit Teo. Act, 1963	...	...	...	448,207
				<hr/>
				36,316,793

ISSUES FOR THE REDEMPTION OF PUBLIC DEBT:—

Savings Certificates	...	...	...	...	2,975,000
Ways and Means Advances	...	...	...	...	41,035,000
Exchequer Bills	...	...	...	...	175,500,000
Bank Advances	...	...	...	...	8,300,000
Prize Bonds	...	...	...	...	2,954,000
Other Borrowings	...	...	...	...	8,472,880
Tax Reserve Certificates	...	...	...	...	824,062

240,060,942

TOTAL ISSUES ... £529,841,020

VOTE 7.—OFFICE OF THE REVENUE COMMISSIONERS

Revenue Account

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

9. The net yield of revenue for the years 1964–65 and 1963–64, under its main heads, is shown in the following statement:—

	1964–65	1963–64
	£	£
Customs	55,748,090	49,831,346
Excise	42,865,125	37,391,044
Estate, etc., Duties	4,441,826	3,530,859
Stamps	3,876,049	3,421,407
Income Tax and Sur-tax	47,835,319	39,418,487
Corporation Profits Tax	8,438,879	7,533,426
Turnover Tax	13,419,005	3,697,863
	<u>£176,624,293</u>	<u>£144,824,432</u>

£176,609,000 was paid into the Exchequer during the year leaving a balance of £64,890 as compared with £49,597 at the end of the previous financial year.

10. 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 1965)	£	£	£
1963–64	1,892,422	277,511	256,784
1962–63 and earlier years	2,092,797	388,713	55,041
	<u>3,985,219</u>	<u>666,224</u>	<u>311,825</u>
	<u>£4,963,270</u>		
<i>Sur-tax</i> (as at 31 March 1965)			
1963–64	465,708	50,461	87,443
1962–63 and earlier years	314,198	150,014	14,482
	<u>779,906</u>	<u>200,475</u>	<u>101,925</u>
	<u>£1,082,311</u>		
<i>Corporation Profits Tax</i> (as at 31 March 1965)			
1963–64	621,961	41	71,381
1962–63 and earlier years	244,638	59,041	15,931
	<u>866,599</u>	<u>59,082</u>	<u>87,312</u>
	<u>£1,013,000</u>		

Comparative totals for the previous year are—Income Tax, £4,465,551; Sur-tax, £949,612; Corporation Profits Tax, £603,046.

Extra-statutory Repayments of Customs and Excise Duties

11. Extra-statutory repayments of Customs duties, £10,090, and Excise duties, £9,524, were made during the year.

Remissions and Amounts Irrecoverable

12. 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 1965.

The total amount of the items included in the schedules, £191,739, is made up as follows:—

	£
Customs duties (1 case)	125
Estate, etc., duties (1 case)	113
Income Tax (620 cases)	173,156
Sur-tax (15 cases)	13,318
Corporation Profits Tax (2 cases) ..	5,027
	<hr/>
	£191,739

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

Remission	£
On grounds of equity	125
Composition settlements	11,904
Amounts Irrecoverable	
Miscellaneous: liability not enforceable, etc.	179,710
	<hr/>
	£191,739

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

Turnover Tax

13. The monthly returns of taxable turnover received from registered persons in respect of appropriate accounting periods ended on or after 31 October 1964 have been aggregated and are in process of comparison with the figures shown in annual accounts for Income Tax purposes. This check covering the first full year in each case is expected to be completed shortly and I will then have an opportunity of examining the results.

VOTE 8.—OFFICE OF PUBLIC WORKS

Shannon Navigation

14. To simplify accounting it was decided to wind up on 31 March 1965 the Shannon Navigation Account of which a statement of receipts and payments was customarily appended to this Account. Deficits in recent years on the Navigation have been met from a grant-in-aid provided in the vote for Public Works and Buildings. The cost of maintaining the Navigation will in future be charged to the general maintenance subheads of that vote and receipts from tolls, rents, etc., will be treated as appropriations in aid.

VOTE 9.—PUBLIC WORKS AND BUILDINGS

Subhead B.—New Works, Alterations and Additions

15. The charge to the subhead comprises £1,738,062 expended on general architectural and engineering works, and £2,928,114 in respect of grants towards the erection, enlargement or improvement of national schools, as compared with £1,510,424 and £2,325,993, respectively, in the previous year.

16. School grants amounting to £1,670,070 were paid to managers who undertook responsibility for having the works carried out, and £1,258,844 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.

The following table shows the grants sanctioned in recent years—

Year	Estimated Cost	Minimum Grant (two-thirds)	Additional Grant	Total Grant	Local Contribution
	£	£	£	£	£
1959-60 ...	1,743,148	1,162,098	337,901	1,499,999	243,149
1960-61 ...	1,906,630	1,271,090	328,910	1,600,000	306,330
1961-62 ...	3,743,518	2,475,678	650,642	3,146,320	597,198
1962-63 ...	2,527,493	1,684,994	450,829	2,135,823	391,370
1963-64 ...	3,652,408	2,434,938	663,093	3,098,031	554,377
1964-65 ...	4,834,151	3,222,767	863,585	4,086,352	747,799

17. I noticed some cases of delay in effecting recovery of outstanding amounts of local contributions due by school managers in respect of completed works. I have asked the Accounting Officer for an explanation.

18. Early in 1961 the accommodation needs for a proposed new school building were assessed by the Department of Education at five classrooms for 240 pupils. Tenders were invited in October 1962 and a contract was placed in February 1963. In July 1963 the contractor was requested to provide four extra classrooms and other works at his Bill of Quantities prices. The original and revised estimates of cost were £22,000 and £35,000, respectively. I observed from the relevant papers that in March 1963 it was brought to notice that there was a substantial scheme of housing development in the locality and I formed the opinion that with closer co-ordination between the Office of Public Works and the Department of Education it should have been possible to anticipate the additional accommodation needs before placing the contract. I accordingly asked whether the local planning authorities were consulted and I was informed that the Department of Education standing instructions to their inspectors require that the local authority be consulted in regard to prospective housing development when accommodation requirements for new schools are being investigated and that the Divisional Inspector is stated to have consulted the local authority accordingly in connection with the requirements for this new school.

19. In an effort to devise a faster and more economical method of building national schools it was decided to adopt, for the erection of a three roomed prototype school at Ballyboghil, Co. Dublin, modular principles involving a substantial amount of off site prefabrication. The work was entrusted to a firm of contractors with a particular skill and aptitude for this type of construction. In the circumstances competitive tendering was dispensed with and the contract price was negotiated. I understand that the experiment was considered to be generally successful.

20. The project for the conversion of Templemore Military Barracks into a training centre for Garda recruits was referred to in previous reports. A revised estimate of the cost is £634,000. Expenditure during the year amounted to £140,954 bringing the total to 31 March 1965 to £596,892 including £52,304 for fees paid to architects, quantity surveyors, etc.

21. Reference was made in previous reports to the arrangements with the National Building Agency, Limited, for the provision of houses for married members of the Garda Síochána. I understand that at 31 March 1965 277 houses had been completed or substantially so and 150 houses were in course of construction. The total amount charged to the vote to that date, including £273,866 paid in the year of account, amounted to £675,120.

In reply to my inquiry regarding the take over and maintenance by the Commissioners of completed houses I was informed that none of the houses had yet been taken over. Legal and other investigations are being undertaken and transfers will be expedited as much as possible.

Subhead C.—Maintenance and Supplies

22. I observed that a time and materials contract was adopted by the Commissioners for repair work to eradicate dry rot and woodworm at the North Wing of the Royal Hospital, Kilmainham. The building was declared unsafe in 1950 and vacated. Following a decision to restore and adapt it to provide accommodation for the National Museum the contract for the first stage of the work (viz. the North Wing) was placed in 1957 and was estimated to cost between £20,000 and £40,000. The work was still in progress at 31 March 1965 when payments amounted to £145,000 including £30,000 for hire of non-mechanical plant—scaffolding, plunks, etc. Having regard to the length of time this project has been in progress I communicated with the Accounting Officer in regard to the nature of the supervision of the work and whether it is being carried out expeditiously and I invited his observations on the economy of the procedure of hiring plant over long periods.

Subhead 1.2.—Arterial Drainage—Construction Works

23. The charge to the subhead in respect of major construction works in progress during the year amounted to £1,274,042. In addition, the value of stores issued, charges for the use of plant and certain Engineers' salaries and travelling expenses were assessed at £752,716. The cost of each scheme to 31 March 1965 was:—

Work	Estimated Cost	Expenditure to 31 March 1965
Catchment Drainage Scheme:	£	£
Corrib—Clare	3,100,000	3,144,754
Inny	1,840,000	1,573,740
Moy	3,260,000	2,427,477
Deel	920,000	333,741
Broadmeadow	300,000	293,400
Killimor	750,000	325,464
Existing Embankments:		
Swilly Lower	65,000	71,095
Shannon Estuary	500,000	541,913

The balance of the charge to the subhead is made up of sums amounting to £92,868 in respect of intermediate or minor schemes and £5,619 being remanets of expenditure on completed major schemes.

Subhead K.—Appropriations in Aid

24. A rent of £400 per annum inclusive of all rates, taxes and external maintenance charges is receivable by the Commissioners in respect of a letting of ground floor offices in a premises acquired in 1941. As the outgoings from the Vote in the

year under review in respect of these offices exceeded the rent receivable I asked for information on the matter and was informed that the Commissioners are unable to impose revised terms on the lessees but that the position generally will continue to be given close attention.

VOTE 19.—STATIONERY OFFICE

Subhead D.—Printing and Binding

25. In reply to an inquiry regarding delay in clearance of claims totalling £3,421 submitted in 1960 and 1961 in respect of printing for the Irish Manuscripts Commission I was informed that the work was not carried out under contract, that claims fell to be settled through negotiation but that due to pressure of work there was delay in dealing with the matter.

VOTE 28.—LOCAL GOVERNMENT

Subhead M.—Purchase of Shares in An Foras Forbartha Teoranta

Subhead N.—An Foras Forbartha Teoranta (Grant-in-Aid)

26. An Foras Forbartha Teoranta (National Institute for Physical Planning and Construction Research, Limited) was incorporated on 26 March 1964 with the object of engaging in physical planning and in building and construction research. The payment of £100 from subhead M was in respect of the purchase of its share capital.

The United Nations rendered advice and assistance in the formation of An Foras and will continue to provide expert advisers, fellowships, etc., for a period of five years. The cost of other professional and office staff, accommodation, etc., is met by An Foras, and a grant-in-aid, £30,000, is provided for these expenses in the year under review. The accounts of An Foras are audited by me.

Motor Vehicle Duties

27. 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 1964–65 amounted to £8,923,936, compared with £8,187,059 in the previous year. They include fines amounting to £81,536 collected by the Department of Justice; £10,192 in respect of fees received under the Road Traffic Act, 1961, Road Traffic (Public Service Vehicles) Regulations, 1963; £2,176 fees collected by Planning Authorities in

respect of appliances and structures for servicing vehicles; £7,343 fees received by the Department of Local Government pursuant to the Road Traffic (Licensing of Drivers) Regulations, 1964, and £75,962 received from Government Departments in respect of State owned vehicles.

£8,801,343 was paid into the Exchequer and £26,511 was refunded leaving a balance of £144,898 as compared with £48,816 at the end of the previous financial year.

VOTE 32.—VOCATIONAL EDUCATION

Subhead A.—Annual Grants to Vocational Education Committees

28. The Vocational Education (Grants for Annual Schemes of Committees) Regulations, 1964 (S.I. No. 228 of 1964) authorised the payment of a supplemental grant in respect of the year 1964–65 not exceeding £18,930 towards expenditure incurred by the City of Dublin Vocational Education Committee in establishing and maintaining or encouraging or assisting the provision and maintenance of youth training centres. I observed that a supplemental grant of £19,111 was paid and I have asked for an explanation.

VOTE 36.—LANDS

Subhead G.—Purchase of Interests for Cash, Advances for purchase of Land and Auctioneers' Commission

29. Included in the charge to this subhead is £30,000 for auctioneers' commission in respect of sales of lands to the Land Commission. In the course of audit it was observed that commission was paid in two cases to auctioneers who did not appear to have rendered service towards negotiating the agreements. In reply to my inquiry I was informed that the lands were on offer by auctioneers and were purchased wholly under voluntary procedure and that under the official arrangement with the Irish Auctioneers and Estate Agents Association a sliding scale of auctioneers' commission is payable by the Land Commission in such cases.

Subhead I.—Improvement of Estates, etc.

30. It would appear that grants were made from this subhead to certain persons who also received grants at or about the same time under the Farm Buildings Scheme of the Vote for Agriculture. As I could not satisfy myself that there was no overlap in these cases I have asked for information as to the procedures in operation to prevent the making of payments by both departments in respect of the same works. I have also inquired regarding the apparent duplication of functions and administrative costs (see also paragraph 37).

VOTE 37.—FORESTRY

Subhead C.2.—Forest Development and Management

31. Three tractors equipped with flexible rubber tracks were purchased in March 1961 at a total cost of £8,625 for use on an experimental basis for ploughing difficult types of ground. It appears that these machines proved unsuitable for the purpose for which they were purchased and that the design is otherwise of limited utility. One machine was converted to a standard tractor at a cost of £756. In reply to my inquiry the Accounting Officer has informed me that the question of converting or disposing of the other two machines, which are being utilised mainly for the extraction of heavy transmission poles, is being kept under review.

Subhead C.3.—Sawmilling

32. In the course of discussion by the Committee of Public Accounts on the appropriation account for 1962–63 it was suggested that the accounting period for the trading accounts of the sawmills should be the financial year. To comply with this suggestion, the accounts appended to this account have been extended to cover the period from 1 October 1963 to 31 March 1965.

Subhead G.—John Fitzgerald Kennedy Memorial Park

33. The establishment and maintenance at Slieve Coillte, Co. Wexford, of a Memorial Park, incorporating an Arboretum and Forest Garden, dedicated to the memory of the late President Kennedy is being undertaken by the Forestry Division.

During the year expenditure amounted to £43,990 and voluntary subscriptions towards the cost of the memorial amounting to £35,789 were brought to account as Exchequer Extra Receipts.

VOTE 40.—AGRICULTURE

Subheads C.2.—Veterinary Research

E.1.—Improvement of Milk Production

E.2.—Improvement of Live Stock

34. The charge to these subheads includes expenditure of approximately £60,000 on the purchase, importation, insurance and maintenance during periods of quarantine, of Charolais cattle from France and Friesian cattle and Texel sheep from Holland. I am in communication with the Accounting Officer regarding insurance premiums and the recovery of losses which would appear to have been covered by insurance. I have also inquired regarding certain transport charges in this country.

Subhead I.6.—An Foras Talúntais (Grants-in-Aid)

35. During the year under review provision was made by way of supplementary estimate for payment to An Foras Talúntais of a non-statutory capital grant of £15,000, the Capital Fund of £840,000 provided under section 10 of the Agriculture (An Foras Talúntais) Act, 1958 having been virtually exhausted. £1,016,250 was also paid as a grant-in-aid under section 12 of the Act. These moneys are accounted for in the accounts of An Foras.

Subhead K.3.—Payments to the Agricultural Credit Corporation, Limited, in respect of Loans

36. Reference was made in previous reports to loans amounting to £115,000 made by the Agricultural Credit Corporation to the Co-operative Fruit Growers' Society, Limited, Dungarvan, repayment of which was guaranteed by the Minister for Agriculture. The total instalments payable to the Corporation to 1 November 1964 amounted to £111,227 of which £106,196 had been met—£65,061 by the Society and £41,135 from the vote under the Minister's guarantee. With the approval of the Minister for Finance it was decided to waive recovery of £34,188 of the amount due by the Society to the Department, the balance to be recovered when the Society's liability to the Corporation has been fully discharged. It is understood that the balance of principal due to the Corporation which had not matured for payment at 31 March 1965 was approximately £66,000.

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

37. The expenditure is made up as follows:—

	£
Grants for the construction and improvement of farm buildings, etc.	1,672,580
Water Supplies scheme	270,032
Administrative expenses	120,906
	<hr/>
	£2,063,518

I am in communication with the Accounting Officer regarding the possibility of payments under the Farm Buildings Scheme and from the Vote for Lands for the same work (*see* also paragraph 30).

As stated in my previous report, on the introduction of a unified scheme of domestic water supply grants under the administration of the Department of Local Government on 1 July 1963, the Department of Agriculture 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.

Subhead K.7.—Land Project

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

	£
Salaries, wages and allowances	468,668
Travelling expenses	91,152
Lime and fertilisers	126,455
Grants to farmers	1,640,171
Payments to contractors	19,970
Advertising and publicity	4,515
District offices and stores—rents, etc. ..	11,528
Miscellaneous expenses	718
	<hr/>
	£2,363,177
	<hr/>

An occupier of land who undertook an approved scheme of reclamation work on his holding was entitled, when the work had 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 £1,640,171 in the year as compared with £1,618,119 in the previous year.

Subhead K.8.—Lime and Fertilisers Subsidies

39. 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 ..	717,061
Subsidy to enable phosphatic fertilisers to be sold by firms at reduced prices	3,025,317
Subsidy to enable potassic fertilisers to be sold by firms at reduced prices	790,979
	<hr/>
	£4,533,357
	<hr/>

Subsidy to meet the delivery cost of ground limestone was overpaid in earlier years as a result of the submission to Córas Iompair Éireann of irregular claims by a producer of ground limestone. I am in communication with the Accounting Officer about this and also regarding the nature and extent of the procedures in operation by Córas Iompair Éireann to check such claims.

Subhead K.11.—Bovine Tuberculosis Eradication Scheme

40. The expenditure is made up as follows:—

	£
Compensation for reactor cattle	2,559,073
Fees to veterinary surgeons	1,615,886
Supplementary byre and water supply grants	2,887
Travelling, etc., expenses	71,903
Tuberculin supplies	35,945
Miscellaneous	35,447
	<hr/>
	£4,321,141

Receipts amounting to £1,202,237 were credited to Appropriations in Aid in the year on account of the sale of cattle slaughtered under the scheme.

The gross cost of the scheme from its inception in September 1954 to 31 March 1965 was £52,378,051 and receipts from the disposal of cattle for slaughter were £16,510,270. The net cost was therefore £35,867,781.

Subhead K.13.—Brucellosis Eradication Scheme

41. A comprehensive survey with a view to formulating a scheme for the eradication of brucellosis was carried out in 1964 and expenditure amounting to £22,843 was incurred on travelling and incidental expenses including the purchase of equipment and vaccine. Receipts amounting to £38 were realised from the sale of vaccine.

Subhead K.14.—Scheme of Grants for Calved Heifers

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

	£
Grants	3,036,382
Travelling	75,316
Miscellaneous	41,393
	<hr/>
	£3,153,091

The scheme which commenced on 1 January 1964 provides for the payment of a grant of £15 for each additional calved heifer kept by herd owners above their normal herd replacements. Payment of grants commenced in May 1964 and the original provision of £405,000 under the subhead was increased to £3,155,000 during the year by supplementary estimates.

Subhead K.15.—Scheme of Grants for Forage Harvesting Equipment

43. Grants of one-third of the approved purchase price of new harvesting equipment for silage making are made available through County Committees of Agriculture. The charge to the subhead represents the sums paid to Committees in recoupment of grants made by them under the scheme.

Subhead K.17.—Payments to Pigs and Bacon Commission

44. The payments to the Commission arise in connection with the operation of the scheme of support prices for exports of Grade A bacon. £1,950,000 was paid in the year and is accounted for in the accounts of the Commission which are audited by me.

Subhead K.18.—Losses on Disposal of Wheat, etc.

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

Recoupments to An Bord Gráin:	£
Balance of losses arising from the purchase and resale of unmillable wheat of the 1962 crop	123,424
<i>Ex-gratia</i> payments to growers—	
1962 wheat crop	3,092
	<hr/>
	£126,516

Reference was made in the previous report to an arrangement under which An Bord Gráin took over 193,519 tons of unmillable wheat of the 1962 crop for resale on the home and export markets. The losses of An Bord on the disposal of this wheat amounted to £2,226,516 including £1,103,092 for *ex-gratia* payments of 12s. 6d. per barrel to growers who sold the unmillable wheat.

As stated in my previous report the Exchequer liability arising from the 1962 wheat crop fell to be offset to the extent of the savings which accrued to the flour millers as the result of the use of Irish wheat in the grist at a lower percentage than 75 per cent. The amount of these savings as certified by the Irish Flour Millers Association auditors, £729,523, was surrendered for the benefit of the Exchequer as follows:—

	£
Through the medium of a temporary customs duty on imported millable wheat during the period 6 December 1962 to 31 October 1963	619,244
Paid by millers and credited as Exchequer Extra Receipts in 1963-64 and 1964-65 ..	110,279
	<hr/>
	£729,523

Subhead K.19.—Temporary Beef Export Payments Scheme

46. This scheme came into operation on 1 February 1965 and provided for the payment of subsidy, based on the rates payable under the British Fatstock Guarantee Scheme, in respect of carcass beef exported to the United Kingdom market.

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

47. The expenditure is made up as follows:—	£
Grant to An Bord Baine under section 32 of the Dairy Produce Marketing Act, 1961 (Grant-in-Aid)	2,400,840
Payments of milk price allowance to Creameries	5,758,625
Contribution to the National Dairy Publicity Council towards milk and milk products publicity campaign	15,000
	<hr/>
	£8,174,465

The payment to An Bord Baine is accounted for in the accounts of An Bord.

The creamery milk price allowance was increased by two pence per gallon as from 1 May 1964 to enable a similar increase to be given to producers.

Subhead P.—Appropriations in Aid

48. The Agricultural Produce (Fresh Meat) Act, 1930 (Exporter's Licences) Fees Regulations, 1964, and the Pigs and Bacon Act, 1935 (Part II) (No. 3) Regulations, 1964 increased the rates of fees payable by fresh meat exporters and by bacon curers, respectively, in respect of animals presented on and after 1 July 1963 for veterinary examination. I am informed that the fees were increased at the request of the meat trade for the purpose of collecting its contribution towards the cost of operating a proposed meat research unit. In the course of audit it was observed that, of the total fees collected at the increased rates, only the equivalent of the fees collectible at the old rates was brought to credit as Appropriations in Aid, the balance being credited to a suspense account. As the acts provide that fees collected shall be paid into or disposed of for the benefit of the Exchequer I communicated with the Accounting Officer. He explained that it was considered appropriate to lodge these additional fees to a suspense account in order to establish the amount of the State grant payable. I have informed the Accounting Officer that I consider this procedure irregular and that the fees in question should be appropriated in aid of the vote.

Extra Receipts Payable to Exchequer

49. In April 1962 the Government approved in principle—
- (a) the purchase by University College, Dublin of Lyons House and Demesne at Celbridge, Co. Kildare;
 - (b) the sale by the College of property at Glasnevin which had been leased from the State in 1926, and
 - (c) the application of the proceeds of this sale to the necessary capital development of the Faculty of General Agriculture, any surplus after completion of the development to be paid over to the Exchequer.

To facilitate the sale of the Glasnevin property the State's interest therein was sold to University College, Dublin, at the price, £40,900, fixed by the Valuation Office and this sum was brought to credit as an Exchequer Extra Receipt.

A formal agreement dated 5 October 1964 between the Minister for Agriculture and the College authorities provides for the payment to the Exchequer, after a period of ten years, or earlier if the College authorities desire, of the surplus referred to at (c) above.

Dairy Produce (Price Stabilisation) Fund

50. In exercise of his statutory powers the Minister for Agriculture suspended, with effect from 31 March 1965, the provisions of section 41 of the Dairy Produce (Price Stabilisation) Act, 1935 relating to the maintenance of the Dairy Produce (Price Stabilisation) Fund. Moneys standing to the credit of the Fund were paid to An Bord Bainne in accordance with section 46 of the Dairy Produce Marketing Act, 1961.

World Food Programme (Grant-in-Aid) Account

51. Of the original amount of £300,000 provided in 1962–63 for this country's contribution to the World Food Programme, jointly administered by the United Nations and the Food and Agriculture Organisation, £85,961 has been paid in cash and £116,826 for food supplied from this country. The balance in the Account at 31 March 1965 was, therefore, £97,213.

VOTE 41.—INDUSTRY AND COMMERCE

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

52. Grants to Córas Tráchtála, which under the provisions of section 16 of the Export Promotion Act, 1959, as amended by section 2 of the Export Promotion (Amendment) Act, 1963, may not exceed £2,500,000, amounted to £1,594,885 at 31 March 1965, including £435,000 issued in the year under review.

Subhead J.—Grant to An Foras Tionscal (Grant-in-Aid)

53. The aggregate amount of grants which may be made to An Foras Tionscal to enable it to carry out its functions was increased by section 1 of the Industrial Grants (Amendment) Act, 1964, from £20,000,000 to £30,000,000. The total issues, including £3,253,142 in the year under review, amounted at 31 March 1965 to £11,959,309.

Subhead L.1.—Technical Assistance

Subhead L.2.—Irish National Productivity Committee (Grant-in-Aid)

54. The provision in subhead L.1. enables assistance to be given towards the cost of industrial consultancy schemes designed to increase productive efficiency, courses of training in Ireland or abroad and visits abroad to study aspects of industrial organisation. Similar assistance for agricultural industries is provided in the vote for Agriculture and for the improvement of fuel efficiency in the Vote for Transport and Power. In addition An Foras Tionscal and the Shannon Free Airport Development Company, Limited, assist financially in the training of workers and Córas Tráchtála makes grants available for export marketing research and consultancy projects. The principal object of the Irish National Productivity Committee is the raising of the general standard of productivity; its expenses are met from the grant-in-aid under subhead L.2.

In view of the various ways in which industries can obtain assistance in improving productivity I have given consideration to the question of possible duplication and overlapping of effort. The accounts of the Irish National Productivity Committee are not audited by me but in those cases which came under my review I am satisfied that assistance was not rendered by more than one agency in respect of the same scheme.

Subhead P.—Shipbuilding Subsidy

55. Reference was made in paragraph 70 of the previous report to the payment of £650,000 subsidy in respect of the first two ships built by Verolme Cork Dockyard, Ltd. £60,000 charged to the subhead in the year under review represents a payment on account of subsidy on the third ship constructed by the company. The payment was made on the recommendation of a special committee appointed by the Minister to examine the company's subsidy claims.

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

56. Tailteann Sports Products, Limited failed to meet its obligations for a loan of £5,000 guaranteed by the Minister for Industry and Commerce and a receiver was appointed in July 1961, the company having closed down. £5,106, which included

accrued interest, was issued from the Exchequer in 1961-62. The amount realised by the receiver was £4,915 of which £1,176 was required for his expenses including £420 for fees and £82 for travelling and miscellaneous expenses leaving a balance of £3,739. The net loss to the Exchequer was, therefore, £1,367.

57. 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 1965. 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 £221,348 was repaid. The Minister's contingent liability in respect of guarantees still in operation at 31 March 1965 was £728,405.

Subhead R.—St. Patrick's Copper Mines, Ltd.—Provision for Care and Maintenance Expenses

58. Reference was made in paragraph 64 of the report for the year 1962-63 to payments to the receiver who had been appointed to manage the affairs of St. Patrick's Copper Mines, Ltd. The receiver was appointed in July 1962 by the Minister for Finance following the failure of the company to meet its obligations under a mortgage which had been the subject of guarantees under the State Guarantees Act, 1954. It had been intended to keep the company's mine at Avoca in production pending its disposal as a going concern but it was decided in September 1962 that production should cease and that the mine should be put on care and maintenance pending a decision as to its future.

£30,000 was issued to the receiver in the year under review and I have asked for full details of his receipts and expenses since the date of his appointment together with supporting vouchers.

Subhead T.1.—Temporary Assistance for Industry

59. Following the imposition by the British authorities in October 1964 of a temporary charge on imports into Britain it was decided to make available to Irish exporters grants of up to fifty per cent. of the burden which they had to bear attributable to the temporary charge. Payments to 31 March 1965 amounted to £183,006.

Subhead T.2.—Promotion of Buy Irish Campaign

60. A special committee was formed in November 1964 from interested organisations to initiate and direct a campaign to encourage the greatest possible support in the home market for Irish manufactured goods. The charge to the subhead, £18,482, represents expenditure, mainly on advertising, by the Department to 31 March 1965.

VOTE 42.—TRANSPORT AND POWER

Subhead D.1.—Grant to Córas Iompair Éireann

61. Section 6 of the Transport Act, 1964 provides for the payment to Córas Iompair Éireann of annual grants of £2,000,000 commencing in the financial year 1964–65, the amount of the grant to be reviewed at five-yearly intervals.

Section 7 of the Act provides that a sum of £1,000,000 advanced to Córas Iompair Éireann from the Central Fund under the provisions of Section 13 of the Transport Act, 1963 be treated as a non-repayable grant.

Subhead D.2.—Córas Iompair Éireann Redundancy Compensation

62. Section 15 of the Transport Act, 1958 authorises the payment of grants from voted moneys to Córas Iompair Éireann to meet the cost of compensation paid to employees, including those of the former Great Northern Railway Board, whose services were dispensed with or conditions worsened in the period from 16 July 1958 to 31 March 1964. Including £724,055 charged to this subhead, grants issued under this section amounted to £2,327,598 at 31 March 1965. The grants paid were supported by auditors' certificates 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)

63. The grants issued to Bord Fáilte Éireann to 31 March 1965 are as follows:—

- (1) For administration, general expenses and interest grants (statutory limit, £5 million)

	£	£
Prior to 1964–65 ..	2,239,456	
1964–65 ..	1,335,000	
	3,574,456	

- (2) For resort development (statutory limit, £1 million)

Prior to 1964–65 ..	392,717	
1964–65 ..	250,000	
	642,717	

- (3) For development of holiday accommodation (statutory limit, £1.5 million)

Prior to 1964–65 ..	815,000	
1964–65 ..	360,000	
	1,175,000	

64. 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 £76,841 given in the year under review, the aggregate of guarantees was £2,231,713 at 31 March 1965. 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. 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 £1,750,225 at 31 March 1965.

Subhead H.2.—Fuel, Water, Light and Cleaning at Airports

65. Two firms who had tendered in 1962 for a one year contract for cleaning at an airport were invited in 1963 to tender for a term of two or three years and the lower tender, £18,792, for three years, which was submitted by the firm that held the 1962 contract, was accepted. The approval of the Government Contracts Committee was subsequently obtained. It appeared to me that contract cleaning is a service in which competition is increasing and accordingly I inquired why advertising had been dispensed with on this occasion. In reply I was informed that the decision not to advertise in 1963 was due to special circumstances; that inquiries made departmentally and from the Office of Public Works had indicated that no new firm capable of undertaking the work had come into existence since the previous contract had been placed, the service provided by the successful tenderer was entirely satisfactory and the Minister was satisfied that no advantage, financial or otherwise, would have been gained by press advertisement.

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

66. Grants to the company under section 8 (1) of the Shannon Free Airport Development Company, Limited Act, 1959, including £480,000 charged to this subhead, amounted to £1,605,500 at 31 March 1965. Section 3 of the Shannon Free Airport Development Company, Limited (Amendment) Act, 1965 provides that the aggregate amount of these grants shall not exceed £3,000,000.

The aggregate amount which the Minister for Finance may issue from the Central Fund to take up shares in the company is limited by section 2 of the 1965 Act to £6,000,000 of which £3,423,000 had been issued by 31 March 1965.

Subhead K.2.—Shannon Free Airport Development Company, Limited—Housing Subsidies and Grants

67. Section 5 of the Shannon Free Airport Development Company, Limited (Amendment) Act, 1963 empowers the

Minister to pay grants to the company in respect of houses provided as part of a scheme for the provision of houses and community services for the purposes of the industrial estate at the airport. The charge to the subhead, £78,950, is comprised of £31,000 to subsidise the letting of houses at reduced rents and £47,950 for grants equivalent to those normally payable under the Housing Acts.

Section 4 of the Shannon Free Airport Development Company, Limited (Amendment) Act, 1965 limits advances to the company from the Central Fund for housing and community services to £3,000,000 of which £1,878,000 had been advanced by 31 March 1965.

Subhead T.—Appropriations in Aid

68. As from 1 April 1962 a passenger service charge of 7s. 6d. became payable by passengers embarking for abroad at Shannon, Dublin and Cork Airports. The charge is collected, mainly by Aer Lingus, the principal operator at the airports, and the net proceeds after deducting the amounts claimed for expenses of collection are paid over to the Department where they are brought to account under this subhead.

Gross receipts and cost of collection in respect of each of the three years ended 31 March 1965 are shown in the following statement:—

		Gross Receipts	Cost of Collection	Percentage Cost
		£	£	
1962-63	...	186,060	19,029	10·2
1963-64	...	214,507	17,768*	8·3
1964-65	...	246,371	18,313*	7·4

* Final figures for these years have not yet been agreed with Aer Lingus.

Stores

69. In reply to my inquiry regarding the carrying out of stocktaking of management and engineering stores at Shannon and Cork Airports I was informed that because of staff shortages no regular stocktaking had been carried out at Shannon since 1961 although stock of a small number of items had been taken in 1963. Since the opening of Cork Airport in 1961 no stocktaking had been carried out. Existing regulations provide for regular stocktaking of stores under the control of the Department and a new programme of inspections at all stores locations is being prepared and will, I am informed, be implemented.

Operation of State Airports

70. A statement of expenditure and revenue at Shannon, Dublin and Cork Airports for the year ended 31 March 1965 is appended to the appropriation account. The statement also shows the total capital expenditure on the airports to 31 March 1965.

VOTE 43.—POSTS AND TELEGRAPHS

Subhead A.—Salaries, Wages and Allowances

71. I observed that a considerable number of Post Office staff were employed on protracted spells of overtime. In view of the impairment of efficiency usually associated with prolonged working hours I invited the observations of the Accounting Officer on nineteen selected cases in which payments in respect of extra duty ranged from £500 to £850.

Stores

72. 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 £2,555,594 on 31 March 1965, engineering stores to the value of £23,015 were held on behalf of other government departments. Stores other than engineering stores were valued at £474,251 including £158,440 in respect of stores held for other government departments.

Including works in progress on 31 March 1965, the expenditure on manufacturing jobs in the factory during the year amounted to £65,975, expenditure on repair work (other than repairs to mechanical transport) to £91,043 and expenditure on mechanical transport repairs to £18,391.

Revenue

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

The net yield of revenue for the years 1964–65 and 1963–64 is shown in the following statement:—

	1964–65	1963–64
	£	£
Postal Service ..	7,454,608	5,520,984
Telegraph Service ..	521,356	454,128
Telephone Service ..	7,576,855	6,115,245
	<hr/>	<hr/>
	£15,552,819	£12,090,357

£14,900,000 was paid into the Exchequer during the year leaving a balance of £1,230,147 at 31 March 1965 as compared with £577,328 at the end of the previous financial year.

Sums amounting to £925 due for telephone services provided in prior years were written off during the year as irrecoverable.

74. It was observed in the course of audit that telephone accounts not collected at the close of the financial years 1963-64 and 1964-65 were significantly greater than in the two preceding years. As the increase in arrears coincided with the introduction of a mechanised system for collection of telephone revenue I have asked for the observations of the Accounting Officer.

Post Office Savings Bank

75. The accounts of the Post Office Savings Bank for the year ended 31 December 1964 were submitted to a test examination with satisfactory results. The balance due to depositors, inclusive of interest, amounted to £126,353,059 (including £18,902,212 in respect of liability to Trustee Savings Banks) on 31 December 1964 as compared with £120,061,460 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 £5,387,264. Of this sum £3,101,900 was applied as interest paid and credited to depositors, management expenses absorbed £347,921 and the balance £1,937,443 was set aside towards provision against depreciation in the value of securities.

VOTE 44.—DEFENCE

Subhead K.—Provisions

76. 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:—

	1964-65 pence per lb.	1963-64 pence per lb.
Bread:		
Cost of Production ..	8.6	6.7
Cost delivered Dublin	9.2	7.2
Meat:		
Dublin	42.1	32.6
Curragh	45.2	34.3

The average price of cattle purchased for the Dublin and Curragh areas was £93 and £89 per head, respectively, as compared with £74 per head in each area in the previous year, while the average production of beef per head was 697 lbs. and 648 lbs., respectively, as compared with 688 lbs. and 655 lbs.

Subhead CC.—Compensation

77. The charge to this subhead comprises:—

	£
(a) Compensation for damage or injury in cases of accidents in which army vehicles were involved	6,059
(b) Compensation for property commandeered, damaged or hired	859

(c) Compensation in cases where personnel were injured during training including compensation for personal injuries to members of An Fórsa Cosanta Áitiúil, An Slua Muirí and An Cór Breathnadóirí ..	1,027
	<hr/> £7,945 <hr/>

Subhead DD.—Lands

78. The compilation of a register of state properties administered by the Department of Defence was referred to in the reports of my predecessors on the accounts for the years 1936–37, 1951–52 and 1956–57. On these occasions the Committee of Public Accounts expressed its concern at the failure to carry out this important work. A reply to my recent inquiry indicates that of some 300 properties to be registered entries have been made in only 54 cases. As this rate of progress suggests to me that the matter is not being actively pursued I have deemed it desirable to draw attention to it again.

In view of the danger of loss to public funds I have asked that perambulation reports be made available to me.

VOTE 47.—INTERNATIONAL CO-OPERATION

Overseas Trainee Fund

79. As stated in paragraph 91 of the previous report this fund was established to provide for the training in administration, management and technical skills of persons from developing countries. £34,930 was advanced to the Institute of Public Administration in connection with a scheme which commenced in October 1963 for training administrators for Zambia (formerly Northern Rhodesia). £20,400 was contributed by the Zambian Government towards the cost of this scheme. £4,000 was also advanced to the Institute in connection with a second Zambian scheme. I have inquired if the final cost of the first scheme has been determined and also if any further contribution towards its cost is anticipated. An account of the fund is appended to the appropriation account.

VOTE 48.—SOCIAL WELFARE

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

80. Payments from this subhead to the Social Insurance Fund in the year under review amounted to £9,564,000. These payments are subject to adjustment when the audited accounts of the Fund are available.

81. Sums recovered in respect of overpayments of social

assistance charged in prior years' accounts were:—£28,876 in cash credited to Appropriations in Aid and £4,606 withheld from current entitlements. Overpayments amounting to £7,082 were treated as irrecoverable. The total amount of overpayments not disposed of at 31 March 1965 was £56,425 as compared with £62,171 at 31 March 1964. During the year 17 individuals were prosecuted for irregularly obtaining or attempting to obtain social assistance and convictions were secured in 16 cases.

CONTINGENCY FUND

82. A vote for Repayment to the Contingency Fund was not necessary as the advance from the Fund was made good within the year by a vote of the Oireachtas. The Contingency Fund Deposit Account appears at page 170.

E. F. SUTTLE,

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

31 August, 1965.

PUBLIC SERVICES
APPROPRIATION ACCOUNTS, 1984-85

xxxi

SUMMARY

No. of Vote	SERVICE	Estimated Expenditure (Gross)	Estimated Appropriations in Aid	Net Supply Grant	Actual Expenditure (Gross)	Appropriations in Aid Realised	Net Expenditure	Expenditure (Gross) compared with Estimate		Appropriations in Aid compared with Estimate		Amount to be surrendered	Exchequer Extra Receipts		No. of Vote
								Surplus	Excess	More than Estimated	Less than Estimated		Estimated	Realised	
		£	£	£	£	£	£	£	£	£	£	£	£	£	
1	PRESIDENT'S ESTABLISHMENT ...	12,200	—	12,200	12,875	—	12,875	—	675	—	—	*—	—	—	1
2	HOUSES OF THE OIREACHTAS ...	389,450	—	389,450	446,314	—	446,314	—	56,864	—	—	*—	—	—	2
3	DEPARTMENT OF THE TAOISEACH ...	36,500	—	36,500	36,644	—	36,644	—	144	—	—	*—	—	4	3
4	CENTRAL STATISTICS OFFICE ...	205,870	1,400	204,470	195,317	898	194,419	10,553	—	—	502	10,051	—	—	4
5	COMPTROLLER AND AUDITOR GENERAL ...	54,920	10,350	44,570	54,118	11,040	43,078	802	—	690	—	1,492	—	—	5
6	OFFICE OF THE MINISTER FOR FINANCE ...	474,755	1,755	473,000	520,101	3,580	516,521	—	45,346	1,825	—	*—	—	—	6
7	OFFICE OF THE REVENUE COMMISSIONERS ...	3,232,480	122,150	3,110,330	3,184,259	146,906	3,037,353	48,221	—	24,756	—	72,977	—	—	7
8	OFFICE OF PUBLIC WORKS ...	863,000	109,000	754,000	855,456	121,420	734,036	7,544	—	12,420	—	19,964	—	—	8
9	PUBLIC WORKS AND BUILDINGS ...	8,585,517	643,017	7,942,500	8,499,754	638,736	7,861,018	85,763	—	—	4,281	81,482	—	—	9
10	EMPLOYMENT AND EMERGENCY SCHEMES ...	920,500	43,000	877,500	902,611	56,358	846,253	17,889	—	13,358	—	31,247	—	—	10
11	STATE LABORATORY ...	35,800	1,360	34,440	34,743	1,655	33,088	1,057	—	295	—	1,352	—	—	11
12	CIVIL SERVICE COMMISSION ...	75,690	38,300	37,390	74,671	44,334	30,337	1,019	—	6,034	—	7,053	—	—	12
13	AN CHOMHAIRLE EALAION ...	40,000	—	40,000	40,000	—	40,000	—	—	—	—	—	—	—	13
14	SUPERANNUATION AND RETIRED ALLOWANCES ...	1,775,650	167,060	1,608,590	1,679,391	170,235	1,509,156	96,259	—	3,175	—	99,434	—	—	14
15	SECRET SERVICE ...	7,500	—	7,500	5,290	—	5,290	2,210	—	—	—	2,210	—	—	15
16	AGRICULTURAL GRANTS ...	11,197,000	—	11,197,000	11,188,007	—	11,188,007	8,993	—	—	—	8,993	—	—	16
17	LAW CHARGES ...	204,250	6,000	198,250	198,897	9,068	189,829	5,353	—	3,068	—	8,421	—	—	17
18	MISCELLANEOUS EXPENSES ...	346,260	—	346,260	263,600	—	263,600	82,660	—	—	—	82,660	—	—	18
19	STATIONERY OFFICE ...	875,400	182,200	693,200	874,352	209,974	664,378	1,048	—	27,774	—	28,822	—	—	19
20	VALUATION AND ORDNANCE SURVEY ...	292,400	28,700	263,700	289,716	36,018	253,698	2,684	—	7,318	—	10,002	—	—	20
21	RATES ON GOVERNMENT PROPERTY ...	691,900	82,100	609,800	711,338	85,829	625,509	—	19,438	3,729	—	*—	—	—	21
22	OFFICE OF THE MINISTER FOR JUSTICE ...	182,835	525	182,310	173,068	27	173,041	9,767	—	—	498	9,269	1,500	1,427	22
23	GARDA SÍOCHÁNA ...	8,907,480	329,500	8,577,980	8,750,363	308,833	8,441,530	157,117	—	—	20,667	136,450	—	—	23
24	PRISONS ...	362,521	34,681	327,840	346,809	36,095	310,714	15,712	—	1,414	—	17,126	—	—	24
25	COURTS OF JUSTICE ...	465,560	43,660	421,900	445,323	36,178	409,145	20,237	—	—	7,482	12,755	3,470	2,995	25
26	LAND REGISTRY AND REGISTRY OF DEEDS ...	166,090	—	166,090	157,455	—	157,455	8,635	—	—	—	8,635	—	—	26
27	CHARITABLE DONATIONS AND BEQUESTS ...	9,723	43	9,680	9,379	37	9,342	344	—	—	6	338	—	—	27
28	LOCAL GOVERNMENT ...	7,196,365	113,465	7,082,900	7,177,596	122,143	7,055,453	18,769	—	8,678	—	27,447	—	—	28
29	OFFICE OF THE MINISTER FOR EDUCATION ...	1,196,880	14,320	1,182,560	1,161,009	13,946	1,147,063	35,871	—	—	374	35,497	—	—	29
30	PRIMARY EDUCATION ...	16,925,900	126,700	16,799,200	16,649,479	131,626	16,517,853	276,421	—	4,926	—	281,347	—	—	30
31	SECONDARY EDUCATION ...	5,314,600	45,800	5,268,800	5,289,138	47,368	5,241,770	25,462	—	1,568	—	27,030	—	—	31
32	VOCATIONAL EDUCATION ...	2,506,990	48,720	2,458,270	2,489,060	51,815	2,437,245	17,930	—	3,095	—	21,025	—	—	32
33	REFORMATORY AND INDUSTRIAL SCHOOLS ...	261,800	5,000	256,800	243,354	4,655	238,699	18,446	—	—	345	18,101	—	—	33
34	UNIVERSITIES AND COLLEGES AND DUBLIN INSTITUTE FOR ADVANCED STUDIES ...	3,237,300	—	3,237,300	3,223,462	—	3,223,462	13,838	—	—	—	13,838	—	—	34
35	NATIONAL GALLERY ...	17,290	120	17,170	18,805	194	18,611	—	1,515	74	—	*—	—	—	35
36	LANDS ...	3,151,030	200,200	2,950,830	3,098,807	226,077	2,872,730	52,223	—	25,877	—	78,100	—	—	36
37	FORESTRY ...	4,027,700	619,000	3,408,700	3,920,989	627,201	3,293,788	106,711	—	8,201	—	114,912	—	35,789	37
38	FISHERIES ...	633,900	26,600	607,300	537,983	28,444	509,539	95,917	—	1,844	—	97,761	10	1,000	38
39	ROINN NA GAELTACHTA ...	581,900	5,140	576,760	581,259	5,760	575,499	641	—	620	—	1,261	—	150	39
40	AGRICULTURE ...	32,692,131	1,692,431	30,999,700	32,023,706	1,717,255	30,306,451	668,425	—	24,824	—	693,249	48,576	126,802	40
41	INDUSTRY AND COMMERCE ...	7,192,731	114,401	7,078,330	5,304,579	142,086	5,162,493	1,888,152	—	27,685	—	1,915,837	—	—	41
42	TRANSPORT AND POWER ...	8,442,670	1,221,140	7,221,530	8,236,477	1,307,608	6,928,869	206,193	—	86,468	—	292,661	—	—	42
43	POSTS AND TELEGRAPHS ...	25,961,000	8,087,000	17,874,000	25,649,584	7,950,454	17,699,130	311,416	—	—	136,546	174,870	1,645,000	1,651,484	43
44	DEFENCE ...	11,695,744	225,644	11,470,100	11,595,485	265,869	11,329,616	100,259	—	40,225	—	140,484	—	—	44
45	ARMY PENSIONS ...	2,272,150	1,500	2,270,650	2,220,603	2,508	2,218,095	51,547	—	1,008	—	52,555	—	17,943	45
46	EXTERNAL AFFAIRS ...	657,700	13,500	644,200	649,257	13,453	635,804	8,443	—	—	47	8,396	—	—	46
47	INTERNATIONAL CO-OPERATION ...	160,400	100	160,300	147,047	73	146,974	13,353	—	—	27	13,326	—	5,445	47
48	SOCIAL WELFARE ...	36,840,500	1,804,500	35,036,000	36,672,349	1,817,853	34,854,496	168,151	—	13,353	—	181,504	—	—	48
49	HEALTH ...	14,683,400	20,300	14,663,100	14,654,994	21,794	14,633,200	28,406	—	1,494	—	29,900	—	—	49
50	CENTRAL MENTAL HOSPITAL ...	66,200	3,400	62,800	66,094	3,476	62,618	106	—	76	—	182	—	—	50
51	REMUNERATION ...	2,822,000	—	2,822,000	2,146,484	—	2,146,484	675,516	—	—	—	675,516	—	—	51
52	INCREASES IN PENSIONS ...	122,000	—	122,000	117,049	—	117,049	4,951	—	—	—	4,951	—	—	52
53	LOCAL LOANS FUND ...	224	—	224	223	—	223	1	—	—	—	1	—	—	53
TOTAL ... £		229,071,756	16,233,782	212,837,974	223,824,723	16,418,879	207,405,844	5,371,015	123,982	355,872	170,775		1,698,556	1,843,039	

TOTAL AMOUNT TO BE SURRENDERED ...£ 5,550,484

* £118,354 deficit to be voted, subject to Oireachtas sanction to application of £5,628 surplus Appropriations in Aid towards meeting excess expenditure.

1964-65

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1965, 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	9,800	9,539	261	—
B.—Travelling and Incidental Expenses	300	1,069	—	769
C.—Post Office Services	1,350	1,517	—	167
D.—Motor Cars—Replacement (Grant-in-Aid)	750	750	—	—
TOTAL ...£	12,200	12,875	261	936
Excess ...			<u>£675</u>	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—The excess was due to an official visit by the President to the United States of America and Canada.

C.—Increased telephone charges which came into effect during the year caused this excess.

NOTE

In addition to the amount expended under Subhead A, a further sum of £2,420 was charged to the Vote for Remuneration (No. 51).

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
27th May, 1965.

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.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1965, compared with the sum granted, for the Salaries and Expenses of the Houses of the Oireachtas, including certain Grants-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
DÁIL ÉIREANN				
A.—Salaries of Holders of certain Appointed Offices and Allowances of Comhaltai ...	146,850	198,102	—	51,252
B.—Travelling Expenses of Comhaltai ...	72,000	62,339	9,661	—
SEANAD ÉIREANN				
C.—Salaries of Holders of certain Appointed Offices and Allowances of Seanadóirí ...	46,750	59,388	—	12,638
D.—Travelling Expenses of Seanadóirí ...	16,500	15,949	551	—
HOUSES OF THE OIREACHTAS				
E.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas ...	88,450	88,105	345	—
F.1.—Post Office Services ...	9,250	13,645	—	4,395
F.2.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas ...	1,300	932	368	—
G.—Inter-Parliamentary Activities (Grant-in-Aid) ...	3,150	3,127	23	—
H.—Expenses of the Restaurant (Grant-in-Aid) ...	3,000	3,000	—	—
I.—Allowances to certain Former Members of the Houses of the Oireachtas ...	2,000	1,715	285	—
J.—Witnesses' Expenses ...	200	12	188	—
TOTAL ...	£ 389,450	446,314	11,421	68,285

Excess ... £56,864

Vote 2

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—No provision was made for the increase in salaries and allowances which took effect from 1st June, 1964. The cost of the increase was offset to some extent by the dissolution of the Dáil on 18th March, 1965.
- B.—Due to building operations at Leinster House, the Dáil did not sit as often as usual.
- C.—No provision was made for the increase in salaries and allowances which took effect from 1st June, 1964.
- F.1.—Increased Post Office charges which came into effect during the year caused this excess.
- F.2.—Saving mainly due to delay in delivery of uniform clothing.
- I.—Saving due to the number of new pensions awarded being less than expected.
- J.—The Select Committee on the Health Services did not meet as often as expected.

EXTRA REMUNERATION (exceeding £50)

Three Clerk-Typists, six Messengers and a Cleaner received sums ranging from £66 to £130 for overtime.

NOTES

In addition to the amount expended under Subhead E, a further sum of £20,000 was charged to the Vote for Remuneration (No. 51).

Fees (stamps) amounting to £290 in respect of this service were received during the year.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
27th May, 1965.

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.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1965, 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	34,000	33,772	228	—
B.—Travelling and Incidental Expenses	1,000	955	45	—
C.—Post Office Services	1,500	1,917	—	417
TOTAL	36,500	36,644	273	417

Excess ... £144

Extra Receipts payable to Exchequer

Miscellaneous	£
	4

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

C.—Increased Post Office charges which came into effect during the year caused this excess.

NOTE

In addition to the amount expended under Subhead A, a further sum of £8,000 was charged to the Vote for Remuneration (No. 51).

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
27th May, 1965.

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.

ACCOUNT of the sum expended, in the year ended 31st March, 1965, 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	177,650	178,204	—	554
B.—Travelling and Incidental Expenses	8,770	4,046	4,724	—
C.—Post Office Services	6,600	7,632	—	1,032
D.—Collection of Statistics	12,850	5,435	7,415	—
GROSS TOTAL ...£	205,870	195,317	12,139	1,586
			Surplus of Gross Estimate over Expenditure £10,553	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
<i>Deduct—</i>				
E.—Appropriations in Aid ...	1,400	898	£502	
NET TOTAL ...£	204,470	194,419	Net Surplus to be surrendered £10,051	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The postponement of the Household Budget Inquiry, the existence of vacancies and changes in personnel involving appointments at lower points on salary scales caused savings totalling about £21,000 which were more than offset by the cost of 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.—Increased charges for Postal Services caused this excess.
- D.—Savings due to the postponement of the Household Budget Inquiry; to a reduction in the number of Fair and Market Reports submitted and to the number of miscellaneous inquiries held being fewer than provided for.

APPROPRIATIONS IN AID

All the receipts were in respect of statistical information supplied.

EXTRA REMUNERATION (exceeding £50)

A Statistician and a Higher Executive Officer received gratuities of £225 and £150, respectively, for extra duties and responsibilities arising out of the Census of Population 1961.

Eight Clerical Officers, two Male Temporary Clerks and a Messenger received sums ranging from £51 to £93 for supervisory duties, overtime and task work.

NOTE

In addition to the amount expended under Subhead A, a further sum of £30,000 was charged to the Vote for Remuneration (No. 51).

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
27th May, 1965.

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.

Vote 5 COMPTROLLER AND AUDITOR GENERAL

ACCOUNT of the sum expended, in the year ended 31st March, 1965, 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	53,935	53,008	927	—
B.—Travelling and Incidental Expenses	735	889	—	154
C.—Post Office Services ...	250	221	29	—
GROSS TOTAL ...£	54,920	54,118	956	154
			Surplus of Gross Estimate over Expenditure £802	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct— D.—Appropriations in Aid ...	10,350	11,040	£690	
NET TOTAL ...£	44,570	43,078	Total Surplus to be surrendered £1,492	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount charged to this subhead a sum of £13,000 was charged to the Vote for Remuneration (No. 51).
- B.—It was found necessary to carry out a number of audits for which provision had not been made.

APPROPRIATIONS IN AID

Surplus due to higher audit fees resulting from salary increases.

K. M. FOWLER,
Accounting Officer.

28th May, 1965.

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.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1965, 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	266,135	271,490	—	5,355
B.—Remuneration of Banks for the Management of Government Stocks inscribed or registered in their Books ...	103,530	103,529	1	—
C.—Travelling and Incidental Expenses	6,700	10,146	—	3,446
D.—Post Office Services ...	67,940	105,784	—	37,844
E.—Institute of Public Administration	23,000	20,622	2,378	—
F.—Expenses of the Savings Committee	6,200	6,536	—	336
CIVIL SERVICE ARBITRATION BOARD				
G.—Fees and Incidental Expenses	1,250	1,994	—	744
GROSS TOTAL ...£	474,755	520,101	2,379	47,725
			Excess of Expenditure over Gross Estimate £45,346	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
H.—Appropriations in Aid ...	1,755	3,580	£1,825	
NET TOTAL ...£	473,000	516,521	Net Excess £43,521	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- C.—Excess mainly due to increased travelling abroad.
- D.—Increased Post Office charges which came into effect during the year caused this excess.
- E.—Saving occurred on expenditure on accommodation by School of Public Administration, accommodation being rented instead of purchased.

Vote 6

G.—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. Receipts from the Department of Posts and Telegraphs	...	—	1,500
3. Refunds of salary and training fees	... ..	—	325
4. Miscellaneous	... ..	5	5
		<u>£1,755</u>	<u>£3,580</u>

EXTRA REMUNERATION (exceeding £50)

The Secretary of the Department received £750 as a director of the Central Bank. An Assistant Secretary received £325 as a director of Ceimici Teoranta. A Principal Officer received £500 as a director of Nitrigin Éireann Teoranta and an Assistant Principal Officer received £325 as a director of the National Building Agency. Seven Assistant Principal Officers received gratuities ranging from £75 to £150 for special duties. An Administrative Officer, a Higher Executive Officer and two Executive Officers received sums ranging from £92 to £100 for higher duties. Two Clerical Officers, nine Clerk-Typists and a Messenger received sums ranging from £54 to £91 for overtime.

NOTES

In addition to the amount expended under Subhead A, a further sum of £72,000 was charged to the Vote for Remuneration (No. 51).

A sum of £1,877 is charged to Subhead A in respect of the salary of the Secretary to the Savings Committee.

The Accounts of other Votes include expenditure of £1,759 approximately in respect of the remuneration of staff lent, without repayment, to this Department.

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 1964-65.

Commission or Committee	Year of Appointment	Total expenditure to 31st March, 1965
		£
Civil Service Arbitration Board	1950-51	7,299
Savings Committee	1955-56	30,428

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
31st May, 1965.

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.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1965, 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	2,900,000	2,778,046	121,954	—
B.—Travelling and Incidental Expenses	60,270	67,777	—	7,507
C.—Post Office Services	190,700	252,882	—	62,182
D.—Machinery and Equipment for Security Printing and Stamping	53,050	60,657	—	7,607
E.—Motor Vehicles	14,400	9,926	4,474	—
F.—Law Charges, Fees and Rewards	12,350	13,419	—	1,069
G.—Compensation and Losses	10	17	—	7
H.—Customs Co-operation Council	1,700	1,535	165	—
GROSS TOTAL ...£	3,232,480	3,184,259	126,593	78,372
			Surplus of Gross Estimate over Expenditure £48,221	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
I.—Appropriations in Aid	122,150	146,906	£24,756	
NET TOTAL ...£	3,110,330	3,037,353	Total Surplus to be surrendered £72,977	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due mainly to vacancies and to staff changes involving appointments at lower points on salary scales. The sum of £750,000 was received from the Vote for Remuneration (No. 51).

B.—Excess was due to increased subsistence, mileage and disturbance rates, increased advertising and unforeseen expenditure in connection with the Computer Project. The expenditure includes *ex-gratia* payments totalling £450 to officers injured in

Vote 7

accidents (P.7/18/46, E.3/2/65 and P.18/10/48). The expenditure also includes an *ex-gratia* payment of £16 to a retired officer in respect of the cost of travelling to attend for examination by the Medical Referee (E.133/8/60) and *ex-gratia* payments in seven cases amounting to £20 as compensation for personal property damaged or lost in the course of employment (E.109/41/41).

C.—Excess due to increase in Post Office charges.

D.—Excess due to increased expenditure on dies and plates, new machinery and on the printing of special issues of stamps commercially.

E.—There was a saving on the purchase of new cars and on the maintenance of motor cycles.

F.—The provision for Counsel's fees proved inadequate.

G.—Compensation amounting to £13 was paid in respect of damage to vehicles (S.47/2/64 and S.48/18/49). Statement of losses charged to this subhead—
£4—Minor cash discrepancies not involving fraud or culpable negligence.

H.—There was a saving on travelling and subsistence and also on the contribution towards the expenses of the Council.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Payments received for printing relating to Social Insurance	4,320	4,320
2. Payment received for printing relating to Post Office Services	28,650	29,783
3. Payment received for printing of motor vehicle licences and drivers' licences (Road Fund)	2,350	2,350
4. Moneys received for special attendance of officers	55,000	66,026
5. Fines, forfeitures, law costs recovered	21,000	30,447
6. Proceeds of customs sales	4,000	5,522
7. Miscellaneous	6,830	8,458
	<u>£122,150</u>	<u>£146,906</u>

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

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

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

7. Miscellaneous items comprised the following:—

	£
Recovery of salary of officers on loan	3,228
Bill of Entry receipts	2,138
Rent of official premises	802
General Lighthouse Fund	275
Compensation for loss of services of officers injured in accidents ...	257
Minor unclassified items, e.g., fees for the registration of Business Names, fees under the Merchant Shipping Acts, scrivenery fees, etc.	1,758
	<u>£8,458</u>

EXTRA REMUNERATION (exceeding £50)

Thirteen members of the Customs and Excise staff received allowances and gratuities varying from £152 to £266 while engaged on Special Inquiry duty.

Five hundred and ninety-four members of the Customs and Excise staff, two hundred and ninety-three of the Taxes staff, two hundred and sixty-seven of the General Service staff and fifty-three of the Stamping Branch staff received amounts varying from £51 to £576 in respect of overtime, gratuities and/or rewards for detection of smuggling or other Revenue evasions, etc.

An Assistant Secretary and two Principal Officers received gratuities of £500, £200 and £50 respectively, for special duties. A Second Assistant Solicitor received a gratuity of £50 for extra duties. A Higher Executive Officer received a gratuity of £100 for higher duties. Three Executive Officers each received a gratuity of £63 for extra duties. An Inspector of Taxes, Higher Grade and a Surveyor of Customs and Excise each received a gratuity of £75 from Vote 41 for duties in connection with the Committee on Industrial Organisation.

NOTES

Fees (stamps) were received as follows—

Companies Registration	...	...	...	...	...	£17,430
A Claim for £81 for loss of services of an officer injured in an accident was abandoned (E.112/10/40).						

S. REAMONN,

Accounting Officer.

OIFIG NA GCOIMISINÉIRÍ IONCAIM,
2nd June, 1965.

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.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1965, 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	772,000	751,121	20,879	—
B.—Travelling and Incidental Expenses	74,000	82,346	—	8,346
C.—Post Office Services	17,000	21,989	—	4,989
GROSS TOTAL ...£	863,000	855,456	20,879	13,335
			Surplus of Gross Estimate over Expenditure £7,544	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
D.—Appropriations in Aid	109,000	121,420	£12,420	
			Total Surplus to be surrendered £19,964	
NET TOTAL ...£	754,000	734,036		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to unfilled vacancies. A sum of £177,500 was charged to Vote 51 in respect of increases in remuneration.
- B.—The rates of travelling and subsistence allowances were increased.
- C.—There were increases in postal and telephone charges.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Penal interest on overdue loan repayments	200	144
2. Fees under the Local Loans Fund (Fees and Expenses) Regulations, 1946	20,000	38,248
3. Amount recoverable from the Department of Posts and Telegraphs (a) in respect of advertisements (£500) and (b) as administration expenses in connection with services (£69,500)	70,000	63,124
4. Amount recoverable as administration expenses in connection with other agency services	7,000	10,874

Vote 8

	Estimated	Realised
5. Amount recoverable from County Councils in respect of salaries and expenses in connection with drainage maintenance ...	£ 3,000	£ 4,224
6. Amount recoverable from National Development Fund in respect of salaries and travelling expenses in connection with agricultural schools, etc.	500	225
7. Amount recoverable as expenses of management of the Local Loans Fund	5,000	—
8. Miscellaneous	3,300	4,581
	<u>£109,000</u>	<u>£121,420</u>

1. Overdue repayments were fewer than expected.
2. Loans originating within the year of account proved to be for greater amounts than had been expected.
3. The deficit in this item reflects the saving on the provision for the Department in Sub-head B of Vote 9 partially offset by excesses on the relevant provisions under Subheads C and D of that Vote.
4. The receipts represent a percentage charge to cover overhead expenses incurred by the Commissioners as agents. Expenditure generally was greater than had been expected.
5. There were increases in salaries and expenses for which provision had not been made.
6. Work undertaken was less than expected.
7. The receipts from Loans Fees in the year 1963-64 were sufficient to cover the expenses of management.

EXTRA REMUNERATION (exceeding £50)

A net total of £3,461 was paid to eighteen Assistant Architects as fees for professional services (E.8/3/46).

The Photographer received £363 from Vote 35 as fees for services rendered (E.7/2/62).

One Staff Officer, eight Clerical Officers, three Clerk-Typists and one Messenger were paid a total of £1,118 in respect of overtime.

NOTES

1. This Account includes expenditure of approximately £6,300 in respect of remuneration of staff lent, without repayment, to other Offices.
2. Services rendered to other Departments without repayment amounted in value to £618.

H. J. MUNDOW,
Oifigeach Cuntasaíochta.

OIFIG NA NÓIBREACHA POIBLÍ,
24 Bealtaine, 1965.

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.

Vote 8

STATEMENT OF RECEIPTS AND PAYMENTS BY THE COMMISSIONERS OF PUBLIC WORKS ON THE UNDERMENTIONED NON-VOTED SERVICES IN THE YEAR ENDED 31ST MARCH, 1965

Service	Balances, 1st April, 1964	Receipts, 1964-65	Payments, 1964-65	Balances, 31st March, 1965
	£	£	£	£
Shannon Navigation ...	(Dr.) 219	29,560	31,304	(Dr.) 1,963
Irish Church Fund, Loans Repayments ...	4	—	4	—
Marine Works Act, 1902, Maintenance Fund ...	(Dr.) 873	520	572	(Dr.) 925(a)

(a) 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,
24 Bealtaine, 1965.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1965, 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 payment of certain Grants-in-Aid.

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> 225,100				
	275,100	247,371	27,729	—
AA.—Trustees of the Republican Plot in Prospect Cemetery, Glasnevin, Dublin (Grant-in-Aid)				
<i>Original</i> ... Nil				
<i>Supplementary</i> £2,500				
	2,500	2,447	53	—
B.—New Works, Alterations and Additions				
<i>Original</i> £4,570,000				
<i>Supplementary</i> 171,000				
	4,741,000	4,666,976	74,024	—
BB.—Coast Protection				
<i>Original</i> ... £20,000				
<i>Supplementary</i> 2,000				
	22,000	24,793	—	2,793
C.—Maintenance and Supplies				
<i>Original</i> ... £825,000				
<i>Supplementary</i> 125,000				
	950,000	936,804	13,196	—
D.—Furniture, Fittings and Utensils				
<i>Original</i> £100,000				
<i>Supplementary</i> 25,000				
	125,000	131,161	—	6,161
E.—Rents, Rates, etc.				
<i>Original</i> £230,000				
<i>Supplementary</i> 5,000				
	235,000	233,122	1,878	—
F.—Fuel, Light, Water, Cleaning, etc.				
<i>Original</i> ... £320,000				
<i>Supplementary</i> 35,000				
	355,000	336,075	18,925	—
G.—Post Office Services ...	13,000	13,000	—	—

Vote 9

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
H.—River Shannon Navigation (Grant-in-Aid) ...	21,500	19,000	2,500	—
I.1.—Arterial Drainage—Surveys	25,000	18,877	6,123	—
I.2.—Arterial Drainage—Construction Works				
<i>Original</i> £1,267,000				
<i>Supplementary</i> 100,000				
	1,367,000	1,372,529	—	5,529
I.3.—Barrow Drainage—Repayment of Advances ...	14,417	14,417	—	—
I.4.—River Fergus Drainage ...	100	—	100	—
I.5.—Arterial Drainage—Maintenance ...	98,000	104,676	—	6,676
J.—Purchase and Maintenance of Engineering Plant and Machinery and Stores ...	385,000	378,506	6,494	—
	8,629,617	8,499,754	151,022	21,159
<i>Deduct—</i>				
Anticipated Savings on various Subheads (<i>see</i> Supplementary Estimate) ...	44,100	—	44,100	—
GROSS TOTAL				
<i>Original</i> £7,939,017				
<i>Supplementary</i> 2,500				
<i>Do.</i> 644,000				
	£ 8,585,517	8,499,754	106,922	21,159
			Surplus of Gross Estimate over Expenditure £85,763	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
<i>Deduct—</i>				
K.—Appropriations in Aid				
<i>Original</i> ... £719,017				
<i>Less Supplementary</i> 76,000				
	643,017	638,736	£4,281	
NET TOTAL				
<i>Original</i> £7,220,000				
<i>Supplementary</i> 2,500				
<i>Do.</i> 720,000				
	£ 7,942,500	7,861,018	Net Surplus to be surrendered £81,482	

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 (Balance)	1,427	S.2/11/62
	16 Merrion Square	22,653	S.2/1/63
	113/119 Haddington Road, 77/81 Landsdowne Park and 6/11 O'Brien's Place	36,144	S.200/2/63
	30 Northumberland Road	15,628	Do.
	32 Do.	13,730	Do.
	34 Do.	13,741	Do.
	36 Do.	15,250	Do.
	42 Do.	14,750	Do.
	44 Do. (depcsit)	3,844	Do.
Galway	: Cleggan former Coast Guard Station—head rent	522	S.55/1/34
Revenue Commissioners—			
Cavan	: Blacklion Frontier Post—site ...	120	S.2/2/46
Cork	: Kinsale Customs House—head rent (deposit)	40	S.2/4/64
Donegal	: Bridgend Frontier Post—site for septic tank	121	S.2/41/34
DEPARTMENT OF JUSTICE—			
Garda Síochána—			
Carlow	: Ballon—site	60	S.14/5/52
	Tullow—site	200	Do.
Cork	: Rockchapel—premises	2,600	S.14/39/26
Dublin	: Coolock—site	900	S.14/11/36
	Dalkey—site	108	S.14/5/52
	Raheny—site	800	S.14/8/41
Galway	: Williamstown—site	200	S.14/5/52
Laois	: Rathdowney—site	230	Do.
Leitrim	: Kiltyclogher—site	185	Do.
Limerick	: Rathkeale—site (deposit)	88	Do.
Longford	: Ballinalree—premises (deposit)	150	S.14/8/32
Roscommon	: Loughglynn—site	446	S.14/5/52
Sligo	: Cloonacool—site	141	Do.
	Sligo—site	130	Do.
Tipperary	: Gortnahoe—site	110	Do.
Westmeath	: Multyfarnham—site	100	Do.
Wexford	: Duncannon—site	316	Do.
Wicklow	: Carnew—site	300	Do.
DEPARTMENT OF AGRICULTURE—			
Wexford	: Enniscorthy Land Rehabilitation Office Premises—unexpired balance of leasehold interest	190	S.102/12/45
DEPARTMENT OF TRANSPORT AND POWER—			
Cork	: Barry's Cove Coast Life Saving Station—site	29	S.93/1/35
DEPARTMENT OF EXTERNAL AFFAIRS—			
Washington	: embassy premises	102,118	S.2/10/40
		<u>£247,371</u>	

Vote 9

- 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.—Two accounts matured for payment somewhat sooner than expected.
- 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, 1965 was £32,600 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.
- H.—Certain works could not be undertaken.
- 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 £6,025.
- I.2.—In addition to the charge against this subhead, there were Engineers' salaries and travelling expenses, engineering stores supplied, and services rendered by plant and machinery, to the following values:—

				£
Catchment Schemes :	Corrib—Clare	...	...	5,155
	Inny	...	...	178,712
	Moy	...	...	282,733
	Deel	...	...	75,594
	Broadmeadow	...	...	12,887
	Killimor	...	...	65,491
Embankment Schemes:	Swilly Lower	...	...	16,846
	Shannon Estuary	...	...	115,298
Materials transferred from the Maine Scheme and from the Swilly scheme amounted in value to £245 and £2 respectively.				

- I.4.—The expenditure for which provision had been made did not arise.
- I.5.—Excess due mainly to increased labour costs.
- J.—Savings on the purchase of engineering plant and machinery and on wages were largely offset by an excess on the purchase of stores. The value of stores held at 31st March, 1965 was £306,000 approximately.

APPROPRIATIONS IN AID

				Estimated	Realised
				£	£
1. Rents (including receipts from lettings of sporting, fishing rights, etc.)					
	<i>Original</i>	...	£45,000		
	<i>Supplementary</i>	...	2,000	47,000	53,284
2. Harbour tolls, dues, etc.	...	...	...	47,000	45,523
3. Sale of surplus and obsolete stores, old materials, etc.	...	...	...	8,000	6,837

			Estimated £	Realised £
4. Hire of plant	<i>Original</i> ...	£5,000		
	<i>Supplementary</i> ...	7,000	12,000	13,931
5. Sales of farm and garden produce	<i>Original</i> ...	£7,500		
	<i>Supplementary</i> ...	1,500	9,000	10,615
6. Admission tickets at parks, piers, etc.	<i>Original</i> ...	£6,000		
	<i>Supplementary</i> ...	400	6,400	6,331
7. Recoveries from County Councils in respect of arterial drainage maintenance (Nos. 3 of 1945 and 23 of 1955)	<i>Original</i> ...	£110,000		
	<i>Supplementary</i> ...	5,000	115,000	93,098
8. Recoveries from the Department of Posts and Telegraphs for services carried out on repayment terms	<i>Original</i> ...	£409,300		
	<i>Less Supplementary</i>	120,000	289,300	291,689
9. Recoveries from other Departments, etc., for services carried out on repayment terms	<i>Original</i> ...	£60,000		
	<i>Supplementary</i> ...	7,000	67,000	64,892
10. Sales of property	<i>Original</i> ...	£10,000		
	<i>Supplementary</i> ...	10,000	20,000	19,898
11. Miscellaneous	<i>Original</i> ...	£11,217		
	<i>Supplementary</i> ...	11,100	22,317	32,638
TOTAL	<i>Original</i> ...	£719,017		
	<i>Less Supplementary</i>	76,000	£643,017	£638,736

- The receipts from lettings of sporting, fishing rights, etc., were £455.
- One of the Dún Laoghaire mail steamers was replaced by a smaller vessel for a period.
- Sales were less than expected.
- The receipts were as follows:—Bourn Vincent Memorial Park, £10,448; Phoenix Park, £89; sundry, £78.
- Certain recoveries did not come to account until after the close of the year.
- Department of Social Welfare, £40,867; Córás Iompair Éireann, £1,565; National University, £6,626; Department of Local Government, £2,457; Incorporated Law Society, £1,212; in respect of services rendered by the Central Engineering Workshop and Stores, £9,199; by Dún Laoghaire Harbour Workshops, £293; and by Central Furniture Stores, £764; sundry other receipts amounted to £1,908.
- Work done for other parties, £5,255; National Schools—balances of local contributions, etc., £2,712; rebates on fuel costs, £8,071; storage, etc., of boats at Dún Laoghaire and Howth Harbours, £538; licences, football pavilions, etc., Phoenix Park, £1,206; in respect of electricity, gas, water and heating, £1,555; Insurance recoveries, £6,993; rates refunds, £3,702; sundry other receipts, £2,606.

Vote 9

NOTES

1. Compensation of £450 was paid to the owners of a motor launch which was damaged beyond repair by a State-owned dredger berthing at Arklow. Subhead C (S.31/1/46).
2. A total of £821 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).
3. Articles to a total value of £14 lost in four cases of theft were written off (S.59/2/53).
4. There were four cases of road accidents involving State vehicles; the consequential net expenditure amounted to £139. Subheads C and I.2 (S.48/3/37).
5. Sums amounting to £65 were paid as compensation in two cases of accidental damage to property arising from drainage activities. Subheads I.2 and I.5.
6. A sum of £55 plus £5 costs was paid *ex-gratia* on foot of a claim for compensation in respect of loss of land caused by drainage operations. Subhead I.2 (S.59/1/47).
7. Diesel oil to the value of £66, including £42 duty, was lost when a storage tank burst while being filled. Subhead I.2 (S.59/2/53).
8. The following were written off as irrecoverable:—£117 arrears of rent (3 cases); £17 hireage in respect of two buoys and £2 costs. Subhead K (S.55/5/49; S.55/8/44, S.90/15/56; S.102/11/62).
9. Losses of stores valued at £100 were written off.
10. The following losses by fire not covered by insurance were sustained:—

	£
Bridgend Customs Station, Co. Donegal	300
Annaghvacky Customs Post, Co. Louth	3
Central Engineering Workshop, Inchicore, Dublin	50
Stationery Office, Beggars Bush, Dublin	1,000
Castlecomer Garda Station, Co. Kilkenny	135
Thurles Garda Station, Co. Tipperary	30
Donard Garda Station, Co. Wicklow	28
Postal Sorting Office, Pearse Street, Dublin	9
Department of Defence, Parkgate Street, Dublin	1,800
Central Mental Hospital, Dundrum, Dublin	5,000

11. The net expenditure during the year on Post Office buildings, charged to Telephone Capital Account, amounted to £211,799.
12. 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 Cuntasaíochta.

OIFIG NA NOIBREACHA POIBLÍ,
10 Meitheamh, 1965.

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.

Vote 9

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

Departments, etc.						Vote	Expenditure
						£	£
President's Establishment	...	...	...	...	...	1,000	2,933
Houses of the Oireachtas	...	...	...	...	...	250,000	128,985
Department of the Taoiseach	...	...	...	...	...	116,000	71,589
Finance	...	...	...	...	...	286,200	210,889
Justice	...	...	...	...	...	766,500	590,838
Education	...	...	...	...	...	2,464,500	2,945,543
Lands	...	...	...	...	...	245,500	177,622
Agriculture	...	...	...	...	...	259,500	196,289
Transport and Power	...	...	...	...	...	2,000	3,150
Posts and Telegraphs	...	...	...	...	...	297,900	201,454
Defence	...	...	...	...	...	7,500	6,102
External Affairs	...	...	...	...	...	30,000	12,340
Social Welfare	...	...	...	...	...	15,000	67,485
Minor New Works not exceeding £2,000 each	...	...	...	...	...	30,000	34,307
Urgent and Unforeseen Works	...	...	...	...	...	5,000	3,652
Minor Balances of Expenditure (not provided for above) on Works of prior years	...	...	...	...	...	15,000	13,798
TOTAL						£4,791,600	£4,666,976
Deduct For Works which might not have been carried out during the year	...	...	...	...	...	221,600	—
						4,570,000	—
Add Supplementary Estimate	...	...	...	...	...	171,000	—
NET TOTAL						£4,741,000	£4,666,976

Vote 9

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 ...	17,000	19,578	1,520	1,554	—	—	4,800	5,391
Oireachtas ...	6,200	8,607	2,000	1,987	—	—	7,500	6,338
Taoiseach ...	2,900	6,394	1,320	823	16,200	198	5,000	4,750
Comptroller and Auditor General	200	288	100	33	20	26	300	283
Finance ...	412,000	440,544	17,170	22,825	65,000	65,594	67,860	73,509
Justice ...	127,000	133,174	9,000	8,602	27,000	27,539	44,850	54,069
Local Government	2,500	12,014	2,110	2,178	8,500	10,919	3,650	4,961
Education ...	44,000	44,799	7,740	5,950	1,600	1,540	24,700	20,057
Lands ...	13,900	19,787	4,070	4,158	9,000	8,650	18,590	19,527
Gaeltacht ...	550	358	240	42	1,700	1,571	300	247
Agriculture ...	45,300	43,535	5,640	7,042	12,000	16,014	38,500	41,399
Industry and Com- merce ...	5,000	8,171	3,070	2,943	6,500	4,811	4,290	5,083
Transport and Power	9,400	8,309	1,600	1,010	3,600	4,292	6,110	7,660
Posts and Telegraphs	70,100	84,746	16,820	21,728	1,700	1,363	29,000	31,496
Defence ...	8,300	13,871	1,890	3,337	2,700	2,393	7,500	7,505
External Affairs ...	37,000	34,973	14,890	20,552	64,000	76,551	21,250	18,601
Social Welfare ...	14,850	32,012	4,100	6,322	10,400	11,573	22,000	26,276
Health ...	8,800	25,644	2,620	2,458	80	88	13,800	8,923
Unallocated ...	—	—	4,100	17,617	—	—	—	—
	825,000	936,804	100,000	131,161	230,000	233,122	320,000	336,075
Add Supplementary Estimate ...	125,000	—	25,000	—	5,000	—	35,000	—
TOTAL ... £	950,000	936,804	125,000	131,161	235,000	233,122	355,000	336,075

NATIONAL DEVELOPMENT FUND

STATEMENT OF RECEIPTS AND PAYMENTS BY THE COMMISSIONERS OF PUBLIC WORKS IN
THE YEAR ENDED 31ST MARCH, 1965

SERVICE	Balance at 1st April, 1964	Receipts	Total	Payments	Balance at 31st March, 1965
	£	£	£	£	£
Gaeltacht Project— Inishere Pier ...	<i>Dr.</i> 85	—	<i>Dr.</i> 85	—	<i>Dr.</i> 85
Drainage Works— Owenogarney River Embankments Scheme ...	<i>Dr.</i> 495	—	<i>Dr.</i> 495	205	<i>Dr.</i> 700
Deele and Swillyburn Rivers Scheme ...	4,765	—	4,765	426	4,339
TOTAL ...£	4,185	—	4,185	631	3,554

H. J. MUNDOW,
*Oifigeach Cuntasaíochta.*OIFIG NA NÓIBREACHA POIBLÍ,
10 Meitheamh, 1965.

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.

Vote 10 EMPLOYMENT AND EMERGENCY SCHEMES

ACCOUNT of the sum expended, in the year ended 31st March, 1965, 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	100,900	100,562	338	—
B.—Travelling and Incidental Expenses	19,140	21,767	—	2,627
C.—Post Office Services ...	2,460	3,170	—	710
D.—Urban Employment Schemes	200,000	195,054	4,946	—
E.—Rural Employment Schemes	35,000	38,173	—	3,173
F.—Minor Employment Schemes	124,000	124,469	—	469
G.—Development Works in Bogs used by Landholders and other Private Producers ...	155,000	151,736	3,264	—
H.—Rural Improvements Scheme	267,000	257,125	9,875	—
I.—Miscellaneous Schemes ...	17,000	10,555	6,445	—
GROSS TOTAL ...£	920,500	902,611	24,868	6,979
			Surplus of Gross Estimate over Expenditure £17,889	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
J.—Appropriations in Aid ...	43,000	56,358	£13,358	
NET TOTAL ...£	877,500	846,253	Total Surplus to be surrendered £31,247	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—A sum of £30,000 received from the Vote for Remuneration (No. 51) was credited to Subhead A.
- B.—Excess due mainly to increases in authorised rates for travelling and subsistence.
- C.—Excess due mainly to increased postal and telephone charges.
- E.—Excess arises from efforts to overtake arrears of payments due on completed schemes sanctioned in prior years.
- H.—The rate of progress on rural improvements schemes was slower than expected.
- I.—The rate of progress on marine works was slower than expected.

APPROPRIATIONS IN AID

					Estimated	Realised
					£	£
1. Contributions by beneficiaries and others towards the cost of schemes carried out under Subheads F, G, H and I	...				42,000	55,978
2. Miscellaneous receipts	...	...	...	...	1,000	380
					<u>£43,000</u>	<u>£56,358</u>

1. The number of acceptances of offers of grants was higher than expected.
2. The bulk of the receipts expected under this head are refunds of overpayments of grants made in previous years to local authorities, and by their nature they cannot be accurately forecast.

NOTE

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.4/11/63).

M. HAWE,
Accounting Officer.

SPECIAL EMPLOYMENT SCHEMES OFFICE,
21st June, 1965.

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.

ACCOUNT of the sum expended, in the year ended 31st March, 1965, 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	32,200	31,880	320	—
B.—Travelling and Incidental Expenses	400	426	—	26
C.—Post Office Services ...	1,200	998	202	—
D.—Apparatus and Chemical Equipment	2,000	1,439	561	—
GROSS TOTAL ...£	35,800	34,743	1,083	26
			Surplus of Gross Estimate over Expenditure £1,057	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i> E.—Appropriations in Aid ...	1,360	1,655	£295	
NET TOTAL ...£	34,440	33,088	Total Surplus to be surrendered £1,352	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

C.—The Post Office estimate of the cost of providing these services was reduced during the year.

D.—Accounts for certain apparatus and chemical equipment delivered during the year were not received in time for payment before the close of the year.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts for various analyses, examinations, tests, etc. ...	1,200	1,496
2. Recovery from Road Fund in respect of analysis of road-making materials	150	150
3. Miscellaneous	10	9
	<u>£1,360</u>	<u>£1,655</u>

NOTE

In addition to the amount expended under Subhead A, a further sum of £2,500 was charged to the Vote for Remuneration (No. 51).

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
27th May, 1965.

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.

ACCOUNT of the sum expended, in the year ended 31st March, 1965, 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	53,900	51,599	2,301	—
A.2.—Examiners, etc. ...	8,090	8,036	54	—
B.—Travelling and Incidental Expenses	4,185	4,863	—	678
C.—Post Office Services ...	3,360	5,597	—	2,237
D.—Examinations	6,155	4,576	1,579	—
GROSS TOTAL ...£	75,690	74,671	3,934	2,915
			Surplus of Gross Estimate over Expenditure £1,019	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
E.—Appropriations in Aid ...	38,300	44,334	£6,034	
NET TOTAL ...£	37,390	30,337	Total Surplus to be surrendered £7,053	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—The excess was mainly on the provision for travelling, expenditure on which is difficult to forecast accurately.
- C.—Excess due to increase in Post Office rates of charge and to bigger volume of correspondence.
- D.—Certain accounts for advertising were not received in time for payment within the year.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from the Department of Posts and Telegraphs ...	19,000	24,000
2. Receipts from County and County Borough Councils and Harbour Authorities (No. 39 of 1926 (Sec. 12) and No. 9 of 1946 (Sec. 38))	19,300	20,206
3. Miscellaneous	—	128
	£38,300	£44,334

EXTRA REMUNERATION (exceeding £50)

An Executive Officer received a gratuity of £100 for higher duties.

NOTES

In addition to the amount expended under Subhead A.1 a further sum of £18,400 was charged to the Vote for Remuneration (No. 51).

Fees (stamps) amounting to £29,918 in respect of this service were received during the year.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
27th May, 1965.

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.

ACCOUNT of the sum expended, in the year ended 31st March, 1965,
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) ...	40,000	40,000	—	—

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
21st May, 1965.

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 **Vote 14**

ACCOUNT of the sum expended, in the year ended 31st March, 1965, 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 ...	1,062,000	1,022,258	39,742	—
B.—Additional Allowances and Gratuities in respect of Established Officers ...	488,000	453,788	34,212	—
C.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ...	35,000	32,744	2,256	—
D.—Agency Payments in respect of Compensation Allowances	46,500	49,416	—	2,916
E.—Gratuities in respect of Un-established Officers and other non-pensionable Persons ...	39,000	31,535	7,465	—
F.—Injury Grants ...	35,000	22,561	12,439	—
G.—Fees to Medical Referees and Occasional Fees to Doctors	400	322	78	—
H.—Compensation in respect of Death or Personal Injuries and other Expenses in connection therewith ...	2,250	1,941	309	—
I.—Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows ...	67,500	64,826	2,674	—
GROSS TOTAL ...£	1,775,650	1,679,391	99,175	2,916
			Surplus of Gross Estimate over Expenditure £96,259	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
J.—Appropriations in Aid ...	167,060	170,235	£3,175	
NET TOTAL ...£	1,608,590	1,509,156	Total Surplus to be surrendered £99,434	

Vote 14⁷

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A and B.—The number of retirements was less than anticipated.

C, H and I.—Savings due to deaths were greater than anticipated.

D.—Excess due to increase in agency payments recoverable from the British Government.

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

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

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Repayment by the British Government of sums paid on its behalf under the Agreement dated 27th June, 1929, interpreting and supplementing Article 10 of the Treaty of 6th December, 1921, and in respect of certain <i>ex-gratia</i> supplements (Subhead D)	46,500	49,771
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	600	520
3. Receipt from the Social Insurance Fund for pension liability of staff (No. 11 of 1952 (Sec. 40))	102,420	102,420
4. Pension liability in respect of officers on loan, etc.	17,500	17,500
5. Miscellaneous	40	24
	<u>£167,060</u>	<u>£170,235</u>

EXTRA REMUNERATION (exceeding £50)

Thirty-three pensioners received from public funds sums ranging from £56 to £3,379 as remuneration for services rendered.

NOTE

In addition to the expenditure charged to Subheads A and I in this Account, sums of £16,050 and £1,450, respectively, were charged to the Vote for Increases in Pensions (No. 52) in respect of increases in certain pensions, etc.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
27th May, 1965.

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.

ACCOUNT of the sum expended, in the year ended 31st March, 1965,
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	5,290	2,210	—
Surplus to be surrendered ...			<u>£2,210</u>	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

The estimate is necessarily conjectural.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
21st May, 1965.

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.

ACCOUNT of the sum expended, in the year ended 31st March, 1965, 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, 1962 and 1964 Original £7,552,000 Supplementary 1,775,000	9,327,000	9,318,007	8,993	—
TOTAL Original £9,422,000 Supplementary 1,775,000	£11,197,000	11,188,007		—
Surplus to be surrendered		£	8,993	

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
21st May, 1965.

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

E. F. SUTTLE,
Comptroller and Auditor General.

LAW CHARGES

Vote 17

ACCOUNT of the sum expended, in the year ended 31st March, 1965, 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	129,000	127,559	1,441	—
B.—Travelling and Incidental Expenses	800	1,078	—	278
C.—Post Office Services	2,450	2,581	—	131
D.—Witnesses' Expenses, etc.	15,000	21,454	—	6,454
E.—Fees to Counsel	35,000	30,466	4,534	—
F.—General Law Expenses	20,000	14,780	5,220	—
G.—Defence of Public Servants	2,000	979	1,021	—
GROSS TOTAL ...£	204,250	198,897	12,216	6,863
			Surplus of Gross Estimate over Expenditure £5,353	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
H.—Appropriations in Aid	6,000	9,068	£3,068	
			Total Surplus to be surrendered £8,421	
NET TOTAL ...£	198,250	189,829		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—The excess was on the provision for incidentals which are difficult to estimate.

D, E, F and G.—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. ...	5,200	8,374
2. Local Loans Fund, expenses of management	800	694
	£6,000	£9,068

Vote 17

EXTRA REMUNERATION (exceeding £50)

A Legal Staff Officer in the Chief State Solicitor's Office received a gratuity of £250 for exceptional duties. Two Law Clerks received sums of £79 and £215, respectively, for overtime.

NOTE

In addition to the amount expended under Subhead A, a further sum of £12,500 was charged to the Vote for Remuneration (No. 51).

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
16th June, 1965.

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

Vote 18

ACCOUNT of the sum expended, in the year ended 31st March, 1965, 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) ...	25,000	25,000	—	—
B.—Property Values (Arbitrations and Appeals) ...	3,100	2,989	111	—
C.—Bounties (Triplets and Centenarians) ...	150	83	67	—
D.—Marsh's Library (Grant-in-Aid)	2,000	2,000	—	—
E.—The Racing Board (Grant-in-Aid) Original £275,000 Less Supplementary 99,990	175,010	95,900	79,110	—
F.—The Olympic Council of Ireland (Grant-in-Aid) Original ... £5,000 Supplementary 5,000	10,000	10,000	—	—
G.—The Irish Society for the Prevention of Cruelty to Children (Grant-in-Aid) ...	3,500	3,500	—	—
H.—Bord na gCon (Grant-in-Aid) Original ... Nil Supplementary £95,000	95,000	91,628	3,372	—
I.—Grant to the Insurance Compensation Fund under Section 4 of the Insurance Act, 1964 (No. 18 of 1964) ... Original ... Nil Supplementary £30,000	30,000	30,000	—	—
J.—Purchase of Interest in Copyright of the National Anthem Original ... Nil Supplementary £2,500	2,500	2,500	—	—
TOTAL Original £313,750 Supplementary 10 Do, 32,500	£ 346,260	263,600		
Surplus to be surrendered ... £			82,660	—

Vote 18

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

E.—The grant-in-aid arrangement for the Racing Board—which was intended to cover the full year—was terminated following the exemption from turnover tax as from 15th June, 1964, of course betting (including betting on the totalisator).

NOTES

In addition to the amount expended under Subhead B, a further sum of £290 was charged to the Vote for Remuneration (No. 51).

Fees (stamps) amounting to £1,059 in respect of Property Arbitration (Land) were received during the year.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
21st May, 1965.

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.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1965, 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	98,600	93,533	5,067	—
B.—Travelling and Incidental Expenses	5,400	5,379	21	—
C.—Post Office Services	7,700	7,608	92	—
D.—Printing and Binding	298,500	302,860	—	4,360
E.—Paper	271,700	267,139	4,561	—
F.—Publications	21,500	25,172	—	3,672
G.—Office Machinery and other Office Supplies	172,000	172,661	—	661
GROSS TOTAL ...£	875,400	874,352	9,741	8,693
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £1,048	
Deduct—			Surplus of Appropriations in Aid realised	
H.—Appropriations in Aid ...	182,200	209,974	£27,774	
NET TOTAL ...£	693,200	664,378	Total Surplus to be surrendered £28,822	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—The savings were due to delay in filling vacancies and to new appointments at lower salary points partly offset by higher expenditure than estimated on overtime.
A sum of £30,394 was received from the Vote for Remuneration (No. 51).

F.—Expenditure depends on the number and prices of the publications ordered by Departments and Offices and cannot be estimated with precision.

Vote 19

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Sales of publications	33,000	41,130
2. Advertisements and notices in Government publications ...	1,400	1,245
3. Supplies and services provided on repayment	143,400	165,664
4. Sales of waste paper and surplus stores and other miscellaneous receipts	4,400	1,935
	<u>£182,200</u>	<u>£209,974</u>

1. The estimate was framed on the basis of the sales figures available at the time the estimate was prepared.
2. There was a falling-off in the number of notices received for publication.
3. Supplies for the Department of Posts and Telegraphs which it had been estimated would not be paid for before the end of the financial year were in fact paid for within the financial year.
4. During the year of account it was decided that the receipts from sales of waste paper other than confidential waste paper, which were heretofore brought to credit through this Vote, should henceforth be brought to credit through the Vote for Posts and Telegraphs.

VALUE OF STOCK IN HAND ON 31ST MARCH, 1965

	£
Paper	104,451
Miscellaneous stores	24,053
	<u>£128,504</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 £52 to £352 were paid to fifty-eight officers of different grades for overtime.

NOTES

An Army truck and driver were lent from December 1963 to July 1964 by the Department of Defence to deal with urgent deliveries of stationery. The pay of the driver was borne on the Vote for Defence (S.4/77/43).

Paper to the value of £8,396 lost in a fire in Stationery Office storage sheds was written off (S.46/3/64).

Payment of £169, in addition to the amount payable under a contract, was made on an *ex-gratia* basis to a contractor in respect of charges inadvertently omitted from the tendered price. Subhead D (S.108/4/42).

Free copies of official publications were issued to—

International Labour Office	£18 (S.46/2/35)
Library of the Council of Europe	£5 (S.46/13/50)
The Editor of the <i>Irish Law Times and Solicitors' Journal</i>	£9 (S.46/3/50)
Food and Agriculture Organisation	£11 (S.71/14/46)
Bibliothek des Instituts für Weltwirtschaft an der Universität, Kiel	£1 (S.46/29/30)
Library Committee of King's Inns	£11 (S.46/29/30)

BRIAN O BROLCHAIN,
Accounting Officer.

STATIONERY OFFICE,
2nd June, 1965.

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.

ACCOUNT of the sum expended, in the year ended 31st March, 1965, 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	213,000	213,043	—	43
B.—Travelling and Incidental Expenses	34,450	35,530	—	1,080
C.—Post Office Services	3,150	3,995	—	845
D.—Stores	8,500	10,204	—	1,704
E.—Equipment	33,300	26,944	6,356	—
GROSS TOTAL ...£	292,400	289,716	6,356	3,672
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £2,684	
<i>Deduct—</i>			Surplus of Appropriations in Aid realised £7,318	
F.—Appropriations in Aid ...	28,700	36,018	Total Surplus to be surrendered £10,002	
NET TOTAL ...£	263,700	253,698		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—The cost of motor transport, travelling and subsistence allowances was somewhat greater than anticipated.
- C.—The cost of postal services was greater than anticipated.
- D.—A number of accounts in respect of goods supplied in 1963–64 were not furnished until 1964–65 and the cost of a number of items was greater than anticipated.
- E.—The saving is mainly due to the fact that a number of accounts in respect of goods received were not furnished within the financial year 1964–65.

Vote 20

APPROPRIATIONS IN AID

	Estimated	Realised
VALUATION OFFICE		
	£	£
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	1,922
3. Miscellaneous	650	1,293
ORDNANCE SURVEY		
4. Sales of Maps	20,000	25,827
5. Repayment by Stationery Office for facsimile reproduction of ancient manuscripts	5	—
6. Miscellaneous	50	681
	<u>£28,700</u>	<u>£36,018</u>

3. Miscellaneous receipts were greater than anticipated.
4. The demand for maps proved greater than anticipated.
6. Includes £592 in respect of sale of scrap copper printing plates.

EXTRA REMUNERATION (exceeding £50)

One Staff Officer, seven Clerical Officers, four Map Examiners, four Clerk Typists and three Technical Assistants received sums ranging from £54 to £156, approximately in respect of overtime.

NOTES

This Account includes expenditure of £537 in respect of remuneration of an officer on loan, without repayment, to another Office.

Authority to write off a deficiency following a burglary has been obtained since the close of the Account (S.58/1/63).

In addition to the amount expended under Subhead A a further sum of £34,900 was charged to the Vote for Remuneration (No. 51).

J. MOONEY,
Accounting Officer.

VALUATION OFFICE,
15th June, 1965.

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 PUBLIC DEPARTMENTS AND OFFICES DURING THE YEAR ENDED 31ST MARCH, 1965, WITHOUT REPAYMENT

Number of Vote	Service	Face Value of Maps	Cost of Special Services	Total
		£	£	£
1	President's Establishment	2	—	2
6	Office of the Minister for Finance ...	1	61	62
7	Revenue Commissioners	3	25	28
8	Office of Public Works	870	—	870
10	Employment and Emergency Schemes ...	14	—	14
17	Law Charges	18	—	18
22	Office of the Minister for Justice ...	2	—	2
23	Garda Síochána	1,210	369	1,579
26	Land Registry and Registry of Deeds ...	6,763	200	6,963
28	Local Government	389	22	411
29	Office of the Minister for Education ...	949	175	1,124
36	Lands	4,159	3	4,162
37	Forestry	2,445	—	2,445
38	Fisheries	130	—	130
39	Roinn na Gaeltachta	17	—	17
40	Agriculture	1,006	17	1,023
41	Industry and Commerce	42	—	42
42	Transport and Power	21	—	21
44	Defence	4,206	97	4,303
46	External Affairs	—	378	378
48	Social Welfare	13	—	13
49	Health	14	—	14
	TOTAL ...£	22,274	1,347	23,621

APPENDIX B

FACE VALUE OF MAPS PRESENTED DURING THE YEAR ENDED 31ST MARCH, 1965, TO VARIOUS INSTITUTIONS

National Library	...	...	...	...	£ 59
Bodleian Library, Oxford	...	...	...	...	85
Cambridge University Library	...	...	...	...	68
Department of State, Washington, U.S.A.	...	...	...	...	116
University College, Galway	...	...	...	...	27
University College, Cork	...	...	...	...	9
University College, Dublin	...	...	...	...	9
Trinity College, Dublin	...	...	...	...	9
British Museum, London	...	...	...	...	77
Royal Geographical Society, London	...	...	...	...	13
Queens University, Belfast	...	...	...	...	4
Magee University College, Derry	...	...	...	...	13
British House of Commons	...	...	...	...	7
National Library of Scotland	...	...	...	...	12
National Library of Wales	...	...	...	...	12
TOTAL				...	£520

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1965, 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. ...	681,000	708,055	—	27,055
B.—Contributions towards Rates on Premises occupied by Representatives of External Governments ...	10,900	3,283	7,617	—
GROSS TOTAL ...£	691,900	711,338	7,617	27,055
			Excess of Expenditure over Gross Estimate £19,438	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i> C.—Appropriations in Aid ...	82,100	85,829	£3,729	
NET TOTAL ...£	609,800	625,509	Net Excess £15,709	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The excess is due to the fact that, while the Estimate was based on Local Authority poundage rates for 1963–64 with an addition of 5 per cent. as advised by the Department of Local Government, the actual average increases varied between 13 per cent. in County Areas, 9.36 per cent. in County Boroughs and 11.9 per cent. in Urban Districts.
- B.—The saving was due to non-payment of arrears of non-beneficial rates in respect of premises occupied by representatives of the U.S.A. Government during the financial year 1964–65 as agreement has not been reached on the elements in the rate to be defined as “beneficial” and “non-beneficial.”

Vote 21

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))	14,160	14,057
2. Receipts from Post Office Savings Bank for premises occupied in connection therewith	980	—
3. Payments by local authorities for premises occupied by Local Accounts and Supply Staff, Department of Local Government (No. 20 of 1925 (sec. 10))	80	77
4. Receipts in respect of premises occupied by the Department of Posts and Telegraphs	66,810	71,491
5. Receipts from the Road Fund in respect of premises occupied in connection therewith (No. 24 of 1961 (sec. 8)) ...	70	204
	<u>£82,100</u>	<u>£85,829</u>

2. The receipts from the Post Office Savings Bank were not received within the year.

J. MOONEY,
Accounting Officer.

VALUATION OFFICE,
15th June, 1965.

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.

ACCOUNT of the sum expended, in the year ended 31st March, 1965, 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
	£	£	£	£
A.—Salaries, Wages and Allowances	166,300	160,943	5,357	—
B.—Travelling and Incidental Expenses	6,910	6,320	590	—
C.—Post Office Services	4,200	4,825	—	625
D.1.—Payments to the Incorporated Council of Law Reporting for Ireland (including a Grant-in-Aid) ...	4,000	504	3,496	—
D.2.—Committee on Irish and Comparative Law (Grant-in-Aid)	25	25	—	—
E.—Commissions and Special Inquiries	1,400	451	949	—
GROSS TOTAL ...£	182,835	173,068	10,392	625
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £9,767	
<i>Deduct—</i>			Deficiency of Appropriations in Aid realised	
F.—Appropriations in Aid ...	525	27	£498	
NET TOTAL ...£	182,310	173,041	Net Surplus to be surrendered £9,269	

Extra Receipts payable to Exchequer

Estimated Realised

1. Fees for Nationality and Citizenship Certificates (No. 26 of 1956) £ £
1,500 1,427

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—£33,800 was received from the Vote for Remuneration (No. 51).

B.—Travelling expenses were less than anticipated.

C.—Excess due to increases in postal and telephone charges.

Vote 22

D.1.—No legal text books ready for publication in 1964–65.

E.—Fewer meetings of Commissions, and consequential reduction in travelling expenses.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Refunds of payments made under Subhead D.1(2) ...	500	—
2. Miscellaneous ...	25	27
	£525	£27

1. No receipts from sale of legal text books during the year.

EXTRA REMUNERATION (exceeding £50)

Two officers were paid allowances of £138 and £111, respectively, for higher duties.
Two officers were paid £243 and £187, respectively, for overtime.

NOTE

Fees (stamps) were received as follows:—

Film Censorship ...	£ 7,397
Searches, copies, etc., in Public Record Office ...	744

Total expenditure in respect of Commissions and Special Inquiries on account of which payments were made in the year 1964–65.

	Year of Appointment	Total Expenditure to 31st March, 1965
		£
Ground Rents Commission ...	1961/62	969
Committee on Court Practice and Procedure ...	1961/62	809
Committee on Law of Bankruptcy ...	1962/63	668

P. BERRY,
Accounting Officer.

DEPARTMENT OF JUSTICE,
11th June, 1965.

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.

ACCOUNT of the sum expended, in the year ended 31st March, 1965, 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> £5,320,786				
<i>Supplementary</i> 647,000				
	5,967,786	5,858,088	109,698	—
B.—Travelling and Incidental Expenses				
<i>Original</i> ... £199,820				
<i>Supplementary</i> 10,000				
	209,820	224,120	—	14,300
C.—Post Office Services				
<i>Original</i> ... £103,720				
<i>Supplementary</i> 16,000				
	119,720	127,165	—	7,445
D.—Clothing and Equipment ...	106,120	107,284	—	1,164
E.—Station Services ...	87,246	78,263	8,983	—
F.—Transport and Carriage ...	220,496	209,365	11,131	—
G.—Medical Expenses ...	14,025	10,186	3,839	—
H.—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> £2,050,267				
<i>Supplementary</i> 132,000				
	2,182,267	2,135,892	46,375	—
GROSS TOTAL				
<i>Original</i> £8,102,480				
<i>Supplementary</i> 805,000				
£	8,907,480	8,750,363	180,026	22,909
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £157,117	
			Deficiency of Appropriations in Aid realised	
I.—Appropriations in Aid ...	329,500	308,833	£20,667	
NET TOTAL			Net Surplus to be surrendered	
<i>Original</i> £7,772,980				
<i>Supplementary</i> 805,000				
£	8,577,980	8,441,530	£136,450	

Vote 23

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The saving is due mainly to the average strength in the first half of the year having been below that for which provision was made.
- B.—Excess resulted mainly from increased rates of subsistence allowance and travelling expenses and from expenses arising from the visit to the United States of America and Canada of the Garda Síochána Band.
- C.—Excess due to increases in charges for Postal Services, telephones, etc.
- E.—Saving due to less expenditure than anticipated on furniture, etc.
- F.—Expenditure on maintenance of vehicles and on purchases of tools was less than had been expected.
- G.—Saving due to a fall in demands for medicines.
- H.—A sum of £23,500 was received from Vote No. 52 to meet increases granted in pensions.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Repayment of Advances under Subhead F (3)	13,000	12,749
2. Payment from Road Fund under Roads Act, 1920 and Road Traffic Act, 1961	265,000	215,650
3. Miscellaneous receipts	51,500	80,434
	<u>£329,500</u>	<u>£308,833</u>

2. The amount determined as a percentage of the Road Fund was less than anticipated.
3. Miscellaneous receipts, which include £26,018 arising from the tour of the United States and Canada by the Garda Síochána Band, comprised the following:—

	£
Payments for services rendered by the Garda Síochána ...	36,449
Recovery in respect of loss of property, or damage to stores, etc.	357
Proceeds of sales of old stores and cast uniforms and forfeited and unclaimed property	26,835
Fees for accident reports	10,866
Receipts from mental hospital authorities in respect of expenses incurred by Garda Síochána under the Mental Treatment Act, 1945	273
Amounts recovered in respect of loss of services of members of the Force injured in accidents, etc.	1,243
Centage charge to Insurance Companies for collection of insurance premiums	2,772
Minor unclassified items	1,639
	<u>£80,434</u>

STATEMENT OF LOSSES (Stores, etc.)

In 22 accidents involving Garda Síochána vehicles the damage amounting to £896 was attributable to Garda personnel (S.16/1/58). In the case of four of these accidents sums totalling £43 were recovered under halving agreements.

In 161 accidents involving Garda Síochána vehicles, the damage amounting to £3,342 was not attributable to Garda personnel. On foot of fourteen of these cases sums totalling £121 were recovered under halving agreements and in six other cases sums amounting to £99 were received in settlement (S.16/1/58).

EXTRA REMUNERATION (exceeding £50)

A pensioner received £81 from Vote No. 12 for services rendered.

NOTES

Expenditure under Subhead F includes £111 for third party insurance in respect of the use of Garda Síochána cars in Northern Ireland.

£637 was received in respect of fees (stamps) for the issue of vehicle plates under the Road Transport Acts.

Services to the value of £177 were rendered by the Department of Defence without repayment (S.13/19/63 and S.4/66/46).

An *ex-gratia* payment of £12 to a civilian who suffered loss and injury assisting the Gardaí was sanctioned (S.13/19/64).

GARDA SÍOCHÁNA REWARD FUND, 1964-65

The appended statement shows the total receipts proper to the Fund for the year 1964-65, the amount of payments in that period, and the balance of the Fund at the 31st March, 1965.

	£		£
Balance from previous year ...	3,554	Payments during the year ended 31st March, 1965 ...	13,958
Total amount credited in the year 1st April, 1964 to 31st March, 1965 ...	19,888	Balance on 31st March, 1965 ...	9,484
	<u>£23,442</u>		<u>£23,442</u>

On 31st March, 1965, there was no sum held in suspense accounts payable to the Reward Fund.

P. BERRY,
Accounting Officer.

DEPARTMENT OF JUSTICE,
11th June, 1965.

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.

ACCOUNT of the sum expended, in the year ended 31st March, 1965, 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	178,564	175,981	2,583	—
B.—Prison Services, Maintenance, etc.	123,726	108,138	15,588	—
C.—Travelling and Incidental Expenses	24,102	24,637	—	535
D.—Post Office Services ...	5,837	5,958	—	121
E.—Manufacturing Department and Farm	30,292	32,095	—	1,803
GROSS TOTAL ...£	362,521	346,809	18,171	2,459
			Surplus of Gross Estimate over Expenditure £15,712	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
F.—Appropriations in Aid ...	34,681	36,095	£1,414	
NET TOTAL ...£	327,840	310,714	Total Surplus to be surrendered £17,126	

Estimated daily average number of prisoners 560

Actual daily average number of prisoners 566

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—£72,600 was received from the Vote for Remuneration (No. 51).

B.—The saving is due mainly to less progress than was anticipated in building and re-construction work, and to late receipt of certain claims for maintenance of prisoners in District Mental Hospitals.

E.—The excess is due to increase in purchase price of certain material.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from manufacturing department and farm (including produce used in prisons)	34,189	34,877
2. Miscellaneous	492	1,218
	<u>£34,681</u>	<u>£36,095</u>

2. A greater quantity of stores than expected was available for sale.

EXTRA REMUNERATION (exceeding £50)

Fifty-nine Officers received sums varying from £51 to £131 for overtime.

P. BERRY,
Accounting Officer.

DEPARTMENT OF JUSTICE,
11th June, 1965.

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, 1965

Dr.

Cr.

	Agriculture	Other Industries	Total		Agriculture	Other Industries	Total
	£	£	£		£	£	£
Stock in hand, 1st April, 1964	1,511	19,389	20,900	Sales, 1964-65 ...	1,584	35,093	36,677
Purchases 1964-65 ...	1,117	30,841	31,958	*Stock in hand, 31st March, 1965 ...	1,560	18,389	19,949
Profit ...	516	3,252	3,768				
£	3,144	53,482	56,626		3,144	53,482	56,626

* Manufactory materials, £15,024; manufactured goods, £625; tools, etc., £4,300.

RECONCILIATION WITH APPROPRIATION ACCOUNT

Amount due in respect of purchases as at 1st April, 1964	£ 1,555	Amount due in respect of sales at 1st April, 1964 ...	£ 5,902
Purchases during the year to 31st March, 1965 ...	31,958	Sales during year to 31st March, 1965 ...	36,677
*Amount due in respect of purchases as at 31st March, 1965 ...	33,513	†Amount due in respect of sales as at 31st March, 1965	42,579
Expenditure from Subhead E as per Appropriation Account ...	1,418	Receipts under Subhead F (1) as per Appropriation Account ...	7,702
...	£32,095	...	£34,877
*Viz.—Public Departments, £659; other persons, £759		†Viz.—Public Departments, £7,422; other persons, £280.	

P. BERRY,
Accounting Officer.

ACCOUNT of the sum expended, in the year ended 31st March, 1965, 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	411,220	389,026	22,194	—
B.—Travelling and Incidental Expenses	38,670	36,271	2,399	—
C.—Post Office Services	15,670	20,026	—	4,356
GROSS TOTAL ...£	465,560	445,323	24,593	4,356
			Surplus of Gross Estimate over Expenditure £20,237	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—				
D.—Appropriations in Aid	43,660	36,178	£7,482	
NET TOTAL ...£	421,900	409,145	Net Surplus to be surrendered £12,755	

	Estimated	Realised
Extra Receipts payable to Exchequer	£	£
Court Percentages	3,470	2,995

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—£134,000 was received from the Vote for Remuneration (No. 51).
 B.—Expenditure was less than anticipated.
 C.—Excess due to increases in charges for postal services and telephones.

Vote 25

APPROPRIATIONS IN AID

						Estimated	Realised
						£	£
1. Fines	...	...	...	...	...	22,000	15,900
2. Receipts in connection with local bankruptcy proceedings (51 and 52 Vict., c. 44)	...	...	...	...	...	20	52
3. Fees in connection with grant and renewal of publicans' licences (61 and 62 Vict., c. 46 (sec. 16) )	...	...	...	...	...	1,500	1,465
4. Fees received by certain County Registrars in connection with the execution of court orders and Land Commission warrants	...	...	...	...	...	20,000	18,395
5. Miscellaneous	...	...	...	...	...	40	137
6. Bankruptcy percentages	...	...	...	...	...	100	229
						£43,660	£36,178

1. The amount available for transfer from the Fines Account was less than anticipated due to over-advances made from it in previous years.

EXTRA REMUNERATION (exceeding £50)

Two officers received £51 and £107, respectively, for overtime.

NOTE

Fees (stamps) were received as follows:—

					£
District Court fees	...	...	...	...	65,366
Circuit Court fees	...	...	...	...	33,212
Judicature fees	...	...	...	...	154,610
Bankruptcy fees	...	...	...	...	6,384
Judgments Registry fees	...	...	...	...	236
Chief Justice fees	...	...	...	...	1,194

P. BERRY,
Accounting Officer.

DEPARTMENT OF JUSTICE,
11th June, 1965.

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.

ACCOUNT of the sum expended, in the year ended 31st March, 1965, 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	160,000	151,778	8,222	—
B.—Travelling and Incidental Expenses	293	163	130	—
C.—Post Office Services	5,787	5,514	273	—
D.—Compensation for Losses payable under Section 22 of the Registration of Title Act, 1942	10	—	10	—
TOTAL ...£	166,090	157,455		—
Surplus to be surrendered		... £	8,635	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—£42,200 was received from the Vote for Remuneration (No. 51).

B.—Expenditure under this subhead was less than anticipated.

EXTRA REMUNERATION (exceeding £50)

Seven officers in the Land Registry received amounts ranging from £90 to £162 for extra duties, and fifteen officers received amounts ranging from £55 to £137 for overtime. Twenty-one officers in the Registry of Deeds received amounts ranging from £51 to £266 for overtime.

NOTE

Fees (stamps) were received as follows:—

				£
Land Registry fees	...	...	...	166,083
Registry of Deeds fees	...	...	...	75,663

P. BERRY,
Accounting Officer.

DEPARTMENT OF JUSTICE,
11th June, 1965.

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,

Vote 27 CHARITABLE DONATIONS AND BEQUESTS

ACCOUNT of the sum expended, in the year ended 31st March, 1965, 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 ...	£ 9,180	£ 8,881	£ 299	£ —
B.—Travelling and Incidental Expenses ...	94	23	71	—
C.—Post Office Services ...	449	475	—	26
GROSS TOTAL ...£	9,723	9,379	370	26
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £344	
Deduct—			Deficiency of Appropriations in Aid realised £6	
D.—Appropriations in Aid ...	43	37	Net Surplus to be surrendered £338	
NET TOTAL ...£	9,680	9,342		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—A sum of £2,530 was received from Vote No. 51 to meet increases in remuneration.
 B.—Solicitor's Bill of Costs not furnished and expenditure on uniform less than provided for.
 C.—The cost of services was greater than anticipated.

J. S. MARTIN,
Accounting Officer.

28th April, 1965.

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,

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1965, 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 including Grants-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances ...	426,000	428,629	—	2,629
B.—Travelling and Incidental Expenses ...	56,400	67,936	—	11,536
C.—Post Office Services ...	15,850	18,697	—	2,847
D.—Statutory Inquiries ...	1,200	1,696	—	496
E.1.—Contributions to Local Authority Housing ...	2,460,000	2,534,204	—	74,204
E.2.—Private Housing Grants ...	3,040,000	3,023,151	16,849	—
F.—Water Supply and Sewerage—Contributions and Grants ...	845,000	964,255	—	119,255
G.—Grant to the Road Fund ...	200,000	—	200,000	—
H.—Grants in respect of Derelict Sites, Public Amenity Works and Dangerous Quarries ...	35,000	34,998	2	—
I.—Recoupment of Expenditure in respect of Register of Electors ...	70,000	64,956	5,044	—
J.—Fire Protection Association of Ireland (Grant-in-Aid) ...	250	250	—	—
K.—Miscellaneous Services ...	16,565	8,724	7,841	—
M.—Purchase of Shares in An Foras Forbartha Teo. Original ... Nil Supplementary ... £100	100	100	—	—
N.—An Foras Forbartha Teo. (Grant-in-Aid) Original ... Nil Supplementary ... £30,000	30,000	30,000	—	—
GROSS TOTAL Original £7,166,265 Supplementary 30,100 —£	7,196,365	7,177,596	229,736	210,967
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £18,769	
Deduct—			Surplus of Appropriations in Aid realised	
L.—Appropriations in Aid ...	113,465	122,143	£8,678	
NET TOTAL Original £7,052,800 Supplementary 30,100 —£	7,082,900	7,055,453	Total Surplus to be surrendered £27,447	

Vote 28

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—A sum of £114,000 received from the Vote for Remuneration (No. 51) was credited to this subhead.
- B.—Excess due to increases in travelling and subsistence allowances, more extensive travelling necessitated in the administration of the Roads and Planning Acts, and greater expenditure than anticipated on advertising, special study courses and the testing of samples in connection with the Local Authorities (Combined Purchasing) Act.
- C.—Higher postal rates and pay increases necessitated a revision of the estimate for postal services.
- D.—Expenditure on public inquiries was greater than anticipated. The estimate can only be conjectural.
- E.1.—The necessary documentation in respect of final subsidy claims by certain housing authorities was submitted earlier than expected.
- F.—Excess arose mainly because the demand for grants for private water supplies and sewerage facilities greatly exceeded expectations. Contributions towards loan charges on sanitary authority water supply and sewerage schemes also showed a steeper rise than estimated, the draws on the Local Loans Fund being heavier than anticipated due to progress on some major schemes being more rapid than expected and to rise in costs resulting from wage and price increases. The excess expenditure under these headings was partly offset by under expenditure of the amount included in the estimate for recoupment to local authorities of supplementary grants for private water supply and sewerage facilities due to the scheme having not yet been fully operative.
- G.—A specific saving announced at the time of the introduction of the Budget consequent on a decision to divert provision to other purposes.
- K.—Claims for contributions towards loan charges on local authority schemes for improvement of library services were less than expected.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees payable by local authorities, etc. for audit of their accounts	29,000	22,496
2. Costs payable by local authorities in relation to inquiries ...	1,815	2,790
3. Expenses repayable out of Road Fund under section 8 (1) of the Road Traffic Act, 1961 (No. 24 of 1961) ...	63,000	73,000
4. Expenses repayable by local authorities under Section 17 of the Local Authorities (Combined Purchasing) Act, 1939 (No. 14 of 1939) ...	8,000	8,757
5. Fees payable by applicants for grants under the Housing Acts	5,750	8,813
6. Miscellaneous, including refunds of certain housing grants and salaries of officers on loan to outside bodies ...	5,900	6,287
	<u>£113,465</u>	<u>£122,143</u>

3. Administrative expenses were greater than estimated due to pay increases.
6. The miscellaneous receipts realised are comprised of refunds of private housing grants (£886), salaries of officers on loan to outside bodies (£5,370), charge for collection of personal insurance premiums (£21) and an anonymous receipt (£10).

EXTRA REMUNERATION (exceeding £50)

An Assistant Principal Officer received payments totalling £150, recouped from the Road Fund, for writing scripts and assisting in the production of two films dealing with road safety. An Assistant Principal Officer received a gratuity of £50 for performance of special duties in connection with publicity drive to promote interest in rural water supply schemes. An Assistant Principal Officer received £59 being temporary non-pensionable allowance at the rate of £250 a year for performance of duties of Principal Officer from 20th April to 15th July, 1964. A Housing Inspector received a gratuity of £100 for special duties in connection with Group Water Supply Schemes. A Housing Inspector received £87 being gratuity at the rate of £100 per annum for performance of higher duties from 1st April, 1964 to 14th February, 1965.

NOTES

Ex-gratia payments amounting to £16 were made to officers in respect of loss of personal property stolen from official premises and damage to property arising out of accident on duty.

This Account includes expenditure of £176 in respect of remuneration of an officer on loan, without repayment, to another Office.

J. GARVIN,
Accounting Officer.

DEPARTMENT OF LOCAL GOVERNMENT,
28th May, 1965.

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.

Vote 29 OFFICE OF THE MINISTER FOR EDUCATION

ACCOUNT of the sum expended, in the year ended 31st March, 1965, 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> £594,900				
<i>Supplementary</i> 170,000				
	764,900	747,983	16,917	—
A.2.—Travelling and Incidental Expenses				
<i>Original</i> ... £51,600				
<i>Supplementary</i> 6,000				
	57,600	52,713	4,887	—
A.3.—Post Office Services				
<i>Original</i> ... £27,100				
<i>Supplementary</i> 2,500				
	29,600	30,198	—	598
A.4.—Expenses in connection with the Commission on Higher Education 	4,500	1,848	2,652	—
A.5.—Expenses in connection with the Council of Education	10	—	10	—
A.6.—Expenses of the Council of Design 	5,000	2,407	2,593	—
B.1.—Expenses in connection with Membership of UNESCO	12,500	11,230	1,270	—
B.2.—Expenses in connection with O.E.C.D. Survey ...	6,530	7,160	—	630
NATIONAL MUSEUM				
C.1.—Purchase of Specimens (Grant-in-Aid)				
<i>Original</i> ... £3,600				
<i>Supplementary</i> 5,600				
	9,200	9,200	—	—
C.2.—Fittings, Materials, etc. ...	3,500	2,248	1,252	—
NATIONAL LIBRARY				
D.1.—Purchase of Books, etc. (Grant-in-Aid)	5,000	5,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
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 ...	840	881	—	41
NATIONAL COLLEGE OF ART				
E.1.—Models, Accessories, Materials, etc. ...	4,510	3,588	922	—
E.2.—Scholarships and Prizes ...	1,250	1,170	80	—
F.1.—Publications in Irish ...	24,100	22,169	1,931	—
F.2.—University Scholarships ...	67,050	64,192	2,858	—
F.3.—Grants to Colleges providing Courses in Irish Original ... £44,000 Supplementary 3,000	47,000	47,192	—	192
F.4.—Grants to Periodicals published in Irish and Newspapers publishing current News in Irish Original ... £24,347 Supplementary 4,500	28,847	27,847	1,000	—
F.5.—The Irish Folklore Commission (Grant-in-Aid) Original ... £19,633 Supplementary 790	20,423	20,423	—	—
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 3,630	23,880	23,880	—	—
F.8.—Dramatic Productions in Irish (Grants-in-Aid) ...	6,550	6,550	—	—
F.9.—An tOireachtas (Grant-in-Aid) ...	2,250	2,250	—	—

Vote 29

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
G.1.—Royal Irish Academy (Grant-in-Aid) <i>Original</i> ... £15,000 <i>Supplementary</i> 1,310	16,310	16,310	—	—
G.2.—Royal Irish Academy of Music (Grant-in-Aid) ...	10,000	10,000	—	—
G.3.—The National Film Institute of Ireland—Purchase of Educational Films (Grant-in-Aid) ...	4,750	4,750	—	—
G.4.—Adult Education Courses (Grant-in-Aid) <i>Original</i> ... £2,000 <i>Supplementary</i> 800	2,800	2,800	—	—
G.5.—Royal Zoological Society of Ireland (Grant-in-Aid) ...	2,000	2,000	—	—
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 <i>Original</i> ... £5,400 <i>Supplementary</i> 3,000	8,400	8,400	—	—
G.9.—Student Exchange Scholarships ...	2,380	1,674	706	—
G.10.—Expenses in connection with European Schools Day	500	479	21	—
G.11.—Expenses in connection with Organised Educational Tours, Courses and Seminars Abroad for Teachers <i>Original</i> ... £1,500 <i>Supplementary</i> 1,500	3,000	3,000	—	—
G.12.—Language Research (Grant-in-Aid) ...	5,000	4,767	233	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
G.13.—Muintir na Tíre (Grant-in-Aid)	£	£	£	£
Original ... Nil				
Supplementary £5,000				
	5,000	5,000	—	—
GROSS TOTAL				
Original ... £989,250				
Supplementary 207,630				
£	1,196,880	1,161,009	37,332	1,461
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £35,871	
Deduct—			Deficiency of Appropriations in Aid realised	
H.—Appropriations in Aid				
Original ... £17,020				
Less Supplementary 2,700				
	14,320	13,946	£374	
NET TOTAL				
Original ... £972,230				
Supplementary 210,330				
£	1,182,560	1,147,063	Net Surplus to be surrendered £35,497	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Expenditure in connection with Inspectors' travelling was less than anticipated.
- A.4.—The full Commission met less frequently than anticipated, certain work being delegated to a sub-committee appointed for the purpose. Subhead A.1 includes expenditure of £8,213, approximately, in respect of remuneration of staff engaged in work in connection with the Commission on Higher Education. The Commission was appointed in 1960–61 and the total expenditure to 31st March, 1965, was £39,689.
- A.6.—The expenses of the Council were less than anticipated as secretarial services and office accommodation were provided by the Department of Education.
- B.1.—Expenditure in connection with certain activities of UNESCO, and travelling, subsistence and incidental expenses of the National Commission were less than anticipated.
- B.2.—Data processing costs were greater than expected and the survey took longer to complete than originally anticipated.
- C.2.—The contract for the supply of certain fittings was not completed within the year.
- E.1.—Expenditure within the year in connection with the supply of certain equipment was less than anticipated.
- E.2.—Expenditure on scholarships was not as great as anticipated.
- F.1.—The total of accounts presented for payment within the year was less than anticipated.
- G.9.—One scholarship was not availed of and payments in respect of two other scholarships were less than anticipated.

Vote 29

APPROPRIATIONS IN AID

						Estimated	Realised
						<u>£</u>	<u>£</u>
1.	Fees for tuition in National College of Art ...	...	...	...	...	5,400	4,962
2.	Fees for genealogical researches, etc.	...	...	...	...	2,400	2,357
3.	Sales of publications in Irish	...	...	...	...	5,000	4,509
4.	Sales of photographic reproductions	...	...	...	...	1,000	1,222
5.	Miscellaneous						
	<i>Original</i> ...	...	£3,220				
	<i>Less Supplementary</i>	...	<u>2,700</u>				
						<u>520</u>	<u>896</u>
	TOTAL						
	<i>Original</i> ...	...	£17,020				
	<i>Less Supplementary</i>	...	<u>2,700</u>			<u>£14,320</u>	<u>£13,946</u>

EXTRA REMUNERATION (exceeding £50)

An Assistant Principal received a gratuity of £75 from Vote 41 for special duties.

Thirty-one Clerical Officers and sixteen Clerk-Typists received sums varying from £51 to £270 in respect of overtime. Twenty-four attendants in the Institutions of Science and Art received sums varying from £51 to £120 in respect of Christmas Day, Good Friday, Sunday and night duty.

T. Ó RAIFEARTAIGH,
Accounting Officer.

AN ROINN OIDEACHAIS,
28 Bealtaine, 1965.

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, &C., OUT OF GRANTS-IN-AID, 1964-65

		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, 1964	...	3,395	90	75	557	329
Grants-in-Aid, 1964-65	...	9,200	5,000	2,500	—	—
Expenditure, 1964-65	...	12,595	5,090	2,575	557	329
	...	10,024	4,936	2,062	—	—
Balances on 31st March, 1965	...	2,571	154	513	557	329
	...£					

AN ROINN OIDEACHAIS,
28 Bealtaine, 1965.

T. Ó RAIFEARTAIGH,
Accounting Officer.

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

CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1965

	<i>Securities</i>		<i>Securities</i>
	£		£
Balances on 1st April, 1964	114,659	Securities sold	...
Securities bought	...	Balances on 31st March, 1965	115,030
	<u>371</u>		<u>£115,030</u>
	<u>£115,030</u>		

LIST OF SECURITIES HELD ON 31ST MARCH, 1965

	£
3½% Exchequer Bonds, 1965/70 ...	73,278
6% Exchequer Stock, 1980/85 ...	15,487
2¾% Guaranteed Stock, 1933 ...	1,316
5% National Loan, 1962/72 ...	660
6% National Loan, 1967 ...	251
3% Exchequer Bonds, 1965/70 ...	1,000
2½% Consolidated Stock ...	849
4½% National Loan, 1973/78 ...	20,652
4¼% National Loan, 1975/80 ...	257
4% Funding Loan, 1960/90 ...	650
5¾% National Loan, 1982/87 ...	280
6% Exchequer Loan, 1985/90 ...	350
	<u>£115,030</u>

INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDED 31ST MARCH, 1965

FUND	Balance on 1st April, 1964	Income, 1964-65	Total	Expendi- ture, 1964-65	Balance on 31st March, 1965
Killlury or Nelan Fund ...	£ 43	£ 22	£ 65	£ —	£ 65
The Henry P. Mulock Charity	—	5	5	5	—
Carlisle and Blake Fund ...	121	90	211	90	121
Reid Bequest—Scheme A ...	—	99	99	99	—
—Scheme B ...	21	121	142	110	32
—Scheme C ...	222	197	419	220	199
The Father O'Halloran Memorial Fund ...	—	11	11	11	—
The Michael Joseph McEnery Memorial Scholarship Fund	76	53	129	20	109
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 ...	27	6	33	22	11
Erasmus Smith Endowment	—	2,672	2,672	2,672	—
The Mary A. Hardiman Bequest ...	373	951	1,324	963	361
Murphy Bequest ...	1,219	562	1,781	895	886
TOTAL ... £	2,102	4,887	6,989	5,205	1,784

T. Ó RAIFEARTAIGH.
Accounting Officer.

AN ROINN OIDEACHAIS,
1 Meithearnh, 1965.

ACCOUNT of the sum expended, in the year ended 31st March, 1965, 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
	£	£	£	£
TRAINING OF TEACHERS				
A.1.—Training Colleges ...	248,600	207,320	41,280	—
A.2.—Repayable Advances of Training College Fees to Students ...	24,700	25,407	—	707
A.3.—Preparatory College, etc., including Contributions to Pension Fund ...	17,700	19,203	—	1,503
A.4.—Special Courses for Teachers of Physically and Mentally Handicapped Children ...	5,700	4,705	995	—
B.—Examinations ...	17,900	17,329	571	—
SCHOOLS				
C.1.—Salaries, etc., of Teachers in Classification Schools and Grants to Capitation Schools <i>Original</i> £12,421,500 <i>Supplementary</i> 2,050,000	14,471,500	14,307,407	164,093	—
C.2.—Model Schools—Miscellaneous Expenses ...	7,500	8,202	—	702
C.3.—Transport Services ...	42,400	41,133	1,267	—
C.4.—Incidental Expenses ...	1,500	971	529	—
C.5.—Free Grants of School Requisites ...	40,000	42,670	—	2,670
C.6.—Grants towards the Cost of Heating, Cleaning and Painting of Schools ...	337,000	296,707	40,293	—
C.7.—Grants towards the Cost of Free School Books for Necessitous Children ...	5,000	3,730	1,270	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
D.—Superannuation, etc., of Teachers				
Original £1,656,400				
Supplementary 50,000				
	1,706,400	1,674,695	31,705	—
GROSS TOTAL				
Original £14,825,900				
Supplementary 2,100,000				
	£ 16,925,900	16,649,479	282,003	5,582
			Surplus of Gross Estimate over Expenditure £276,421	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
E.—Appropriations in Aid ...	126,700	131,626	£4,926	
NET TOTAL			Total Surplus to be surrendered £281,347	
Original £14,699,200				
Supplementary 2,100,000				
	£ 16,799,200	16,517,853		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—Capital expenditure during the year on St. Patrick's Training College was not as great as anticipated.
- A.3.—Excess due to increases in salaries.
- A.4.—Expenditure in connection with the special courses for teachers was less than anticipated.
- C.2.—Excess due to increases in wages.
- C.4.—An account in respect of rural science equipment purchased for national schools was not presented for payment during the year.
- C.5.—Expenditure within the year in connection with the provision of school libraries was greater than anticipated.
- C.6.—Expenditure in connection with the painting of schools was less than anticipated.
- C.7.—The number of claims was less than anticipated.

APPROPRIATIONS IN AID

				Estimated	Realised
				£	£
TRAINING OF TEACHERS					
1. Training college entrance examination fees	...	...	...	350	506
2. Refund of cost of training	...	...	...	1,650	1,852
3. Recovery of training college fees advanced to necessitous students	...	...	...	16,000	19,774

Vote 30

	Estimated	Realised
	£	£
PREPARATORY COLLEGES		
4. Fees from students	3,065	3,177
5. Book fees from students	35	41
6. Miscellaneous	100	190
SUPERANNUATION, ETC., OF TEACHERS		
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.	6,872	7,214
MISCELLANEOUS		
10. Miscellaneous receipts, including repayment by County and County Borough Councils of part of the expenses of examinations conducted on their behalf	5,500	5,740
	<u>£126,700</u>	<u>£131,626</u>

NOTES

Overpayments amounting to £137 to former national teachers in respect of salary proved irrecoverable and were written off (S.20/7/60).

In addition to recoveries accounted for under E.2 further sums amounting to £88 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 £23,000 was charged to the Vote for Increases in Pensions (No. 52).

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
<u>5</u>	<u>£362</u>

T. Ó RAIFEARTAIGH,
Accounting Officer.

AN ROINN OIDEACHAIS,
28 Bealtaine, 1965.

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

Vote 31

ACCOUNT of the sum expended, in the year ended 31st March, 1965, 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)	1,282,000	1,280,666	1,334	—
A.2.—Laboratory Grants ...	169,000	156,497	12,503	—
A.3.—Grant for Irish and Bilingual Schools ...	73,000	73,170	—	170
A.4.—Bonus for Choirs and Orchestras ...	3,000	2,834	166	—
B.—Incremental Salary Grant				
<i>Original</i> £2,560,000				
<i>Supplementary</i> 891,000				
<i>Do.</i> 80,000				
	3,531,000	3,519,854	11,146	—
C.—Examinations ...	89,500	92,465	—	2,965
D.—Scholarships and Prizes ...	122,940	124,673	—	1,733
E.—Publication of Irish Text Books ...	1,500	2,860	—	1,360
F.—Courses for Secondary Teachers	6,150	6,961	—	811
G.—Payment to the Secondary Teachers' Pension Fund ...	10	—	10	—
H.—Educational Television Service				
<i>Original</i> ... £1,300				
<i>Supplementary</i> 29,200				
	30,500	26,954	3,546	—
H.1.—Equipment for Modern Language Teaching				
<i>Original</i> ... Nil				
<i>Supplementary</i> £6,000				
	6,000	2,204	3,796	—
GROSS TOTAL				
<i>Original</i> £4,308,400				
<i>Supplementary</i> 926,200				
<i>Do.</i> 80,000				
	£ 5,314,600	5,289,138	32,501	7,039
	<u>Estimated</u>	<u>Realised</u>	Surplus of Gross Estimate over Expenditure £25,462	
			Surplus of Appropriations in Aid realised	
Deduct—				
I.—Appropriations in Aid ...	45,800	47,368		£1,568
NET TOTAL				
<i>Original</i> £4,262,600				
<i>Supplementary</i> 926,200				
<i>Do.</i> 80,000				
	£ 5,268,800	5,241,770		Total Surplus to be surrendered £27,030

Vote 31

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Payments in respect of equipment and teaching grants were less than anticipated.
- A.4.—The number of choirs and orchestras qualifying for payment of the bonus was less than expected.
- E.—Expenses in connection with the provision of new text books were greater than anticipated.
- F.—Includes payments in respect of courses for which provision was not made in the estimate.
- H.—Payments in respect of the cost of school television programmes were less than anticipated.
- H.1.—Expenditure within the year in connection with grants to schools in respect of equipment for modern language teaching was less than anticipated.

APPROPRIATIONS IN AID

					Estimated	Realised
					£	£
1. Examination fees of students	...	...	...	...	45,000	46,252
2. Sale of Irish text books	...	...	...	...	300	192
3. Miscellaneous receipts	...	...	...	...	500	924
					<u>£45,800</u>	<u>£47,368</u>

T. Ó RAIFEARTAIGH,
Accounting Officer.

AN ROINN OIDEACHAIS,
5 Meitheamh, 1965.

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, 1965, in respect of Capital and Income

CAPITAL ACCOUNT

	Securities £	Cash £		Securities £	Cash £
Balance on 1st April, 1964:—			Cash invested in securities,		
3½ per cent. Exchequer			viz. 6 per cent. Ex-		
Bonds, 1965/70 ...	3,200		chequer Loan, 1985/90		490
5 per cent. National			Balance on 31st March,		
Loan, 1962/72 ...	200		1965:—		
War Loan 3½ per cent.			3½ per cent. Exchequer		
Stock ...	400		Bonds 1965/70 ...	3,200	
6 per cent. Exchequer			5 per cent. National		
Stock, 1980/85 ...	725		Loan, 1962/72 ...	200	
Cash transferred from			War Loan 3½ per cent.		
Income Account for in-			Stock ...	400	
vestment ...		490	6 per cent. Exchequer		
Securities purchased, viz.			Stock, 1980/85 ...	725	
6 per cent. Exchequer			6 per cent. Exchequer		
Loan, 1985/90 ...	500		Loan 1985/90 ...	500	
	£5,025	£490		£5,025	£490

INCOME ACCOUNT

	£		£
Balance on 1st April, 1964 ...	634	Transfer to Capital Account for	
Registration fees ...	358	investment ...	490
Dividends received ...	180	Payments to retired registered	
		teachers and to the legal personal	
		representatives of deceased	
		registered teachers out of	
		surplus income under Regula-	
		tion 6 of the Registration	
		Council Regulations ...	332
		Recoupment of portion of the	
		salary of the officer who acts	
		as Secretary to the Registra-	
		tion Council ...	65
		Travelling and subsistence ex-	
		penses of members of Council	10
		Balance on 31st March, 1965 ...	275
	£1,172		£1,172

T. Ó RAIFEARTAIGH,
Accounting Officer,

AN ROINN OIDEACHAIS,
1 Meitheamh, 1965.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1965, 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.—Annual Grants to Vocational Education Committees	£	£	£	£
<i>Original</i> £2,067,110				
<i>Supplementary</i> 125,700				
	2,192,810	2,188,284	4,526	—
B.—Training of Teachers ...	77,030	69,509	7,521	—
C.—Scholarships ...	2,660	2,030	630	—
D.1.—Grants under Section 109 of the Vocational Education Act, 1930 ...	25,600	23,982	1,618	—
D.2.—Miscellaneous Vocational Education Services ...	9,590	7,825	1,765	—
E.—Contribution to Macra na Tuaithe (Grant-in-Aid)				
<i>Original</i> ... £4,000				
<i>Supplementary</i> 300				
	4,300	4,300	—	—
F.—Examinations				
<i>Original</i> ... £20,200				
<i>Supplementary</i> 3,000				
	23,200	23,018	182	—
G.—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	70,300	72,383	—	2,083
H.—Payments under Section 51 (6) of the Vocational Education Act, 1930 ...	101,500	97,729	3,771	—
GROSS TOTAL				
<i>Original</i> £2,377,990				
<i>Supplementary</i> 129,000				
	£ 2,506,990	2,489,060	20,013	2,083
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £17,930	
Deduct—			Surplus of Appropriations in Aid realised	
I.—Appropriations in Aid ...	48,720	51,815	£3,095	
NET TOTAL			Total Surplus to be surrendered	
<i>Original</i> £2,329,270			£21,025	
<i>Supplementary</i> 129,000				
	£ 2,458,270	2,437,245		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—Two training courses for teachers for which provision was made in the estimate were not held.
- C.—Some scholarships were not availed of.
- D.1.—The total amount of the grants payable was less than anticipated.
- D.2.—Three of the courses for apprentices for which provision was made in the estimate were not held.

APPROPRIATIONS IN AID

						Estimated	Realised
						£	£
1. Fees of candidates for examinations (Vocational school examinations £15,800; other examinations £1,000)	...					16,800	19,434
2. Fees for courses	...	...	...	...	...	1,780	2,122
3. Receipts from Church Temporalities Fund	...				...	30,000	30,000
4. Miscellaneous	...	...	...	...	...	140	259
						£48,720	£51,815

1. The increase in the number of candidates for examination was greater than anticipated.
2. The number of teachers who attended courses was greater than expected.

T. Ó RAIFEARTAIGH,
Accounting Officer.

AN ROINN OIDEACHAIS,
28 Bealtaine, 1965.

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.

Vote 33 REFORMATORY AND INDUSTRIAL SCHOOLS

ACCOUNT of the sum expended, in the year ended 31st March, 1965, 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 ...	14,000	14,596	—	596
B.—Industrial Schools ...	240,000	221,115	18,885	—
C.—Places of Detention ...	6,650	6,584	66	—
D.—Conveyance Expenses ...	600	461	139	—
E.—Parental Moneys—Collection Expenses ...	550	598	—	48
GROSS TOTAL ...£	261,800	243,354	19,090	644
			Surplus of Gross Estimate over Expenditure £18,446	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct— F.—Appropriations in Aid ...	5,000	4,655	£345	
NET TOTAL ...£	256,800	238,699	Net Surplus to be surrendered £18,101	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—The number of children under detention was less than expected.

D.—The cost of conveyance of children and youthful offenders was less than anticipated.

APPROPRIATIONS IN AID

The total of parental contributions received was less than anticipated owing to the fall in the number of children under detention in certified schools.

NOTE

The average number under detention during the year 1964–65 at St. Anne's Reformatory for Girls, Kilmacud, was 13, but payment was made on a notional number of 40 offenders (S.68/4/44).

T. Ó RAIFEARTAIGH,
Accounting Officer.

AN ROINN OIDEACHAIS,
28 Bealtaine, 1965.

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 Vote 34
AND DUBLIN INSTITUTE FOR ADVANCED STUDIES

ACCOUNT of the sum expended, in the year ended 31st March, 1965, 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
	£	£	£	£
GRANTS-IN-AID				
UNIVERSITIES AND COLLEGES				
A.—National University				
<i>Original</i> ... £39,700				
<i>Supplementary</i> 3,500				
	43,200	43,200	—	—
B.—University College, Dublin				
<i>Original</i> £1,793,560				
<i>Supplementary</i> 25,000				
	1,818,560	1,818,550	10	—
C.—University College, Cork				
<i>Original</i> ... £336,000				
<i>Supplementary</i> 23,500				
	359,500	353,460	6,040	—
D.—University College, Galway				
<i>Original</i> ... £234,380				
<i>Supplementary</i> 24,000				
	258,380	258,380	—	—
E.—Maynooth College ...	27,500	27,500	—	—
F.—Trinity College				
<i>Original</i> ... £358,000				
<i>Supplementary</i> 78,000				
	436,000	436,000	—	—
G.—College of Surgeons ...	7,500	7,500	—	—
H.—Dublin Dental Hospital				
<i>Original</i> ... £63,000				
<i>Supplementary</i> 100,000				
	163,000	163,000	—	—
I.—College of Pharmacy ...	11,000	11,000	—	—
DUBLIN INSTITUTE FOR ADVANCED STUDIES				
J.—Annual Grants under Section 25 (1) of the Institute for Advanced Studies Act, 1940				
<i>Original</i> £111,250				
<i>Supplementary</i> 1,400				
	112,650	104,872	7,778	—
K.—Grant under Section 16 (5) of the Institute for Advanced Studies Act, 1940 ...	10	—	10	—
TOTAL				
<i>Original</i> £2,981,900				
<i>Supplementary</i> 255,400				
—£	3,237,300	3,223,462		
Surplus to be surrendered £			13,838	

Vote 34

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

J.—Saving due to vacancies on the academic staff and leave of absence without pay to some members of the staff.

T. Ó RAIFEARTAIGH,
Accounting Officer.

AN ROINN OIDEACHAIS,
28 Bealtaine, 1965.

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

E. F. SUTTLE,
Comptroller and Auditor General.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1965, 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 ...	13,400	12,818	582	—
B.—Purchase and Repair of Pictures (Grant-in-Aid) ...	2,500	2,500	—	—
C.—Travelling and Incidental Expenses ...	1,260	3,221	—	1,961
D.—Post Office Services ...	130	266	—	136
GROSS TOTAL ...£	17,290	18,805	582	2,097
			Excess of Expenditure over Gross Estimate £1,515	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
E.—Appropriations in Aid ...	120	194	£74	
NET TOTAL ...£	17,170	18,611	Net Excess £1,441	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to delay in filling vacancies. A sum of £3,200 was received from the Vote for Remuneration (No. 51).
 C.—Unanticipated expenditure in connection with exhibition; increased demand for photographic reproductions; increase in demand for public lectures and in lecturers' fees.
 D.—Telephone expenses greater than anticipated.

APPROPRIATIONS IN AID

Increase in receipts due to greater sales of photographic reproductions.

GRANT-IN-AID ACCOUNT

	£
Balance from 1963-64 ...	1,375
Grant-in-Aid, 1964-65 ...	2,500
	<hr/>
Expended, 1964-65 ...	3,875
	1,169
	<hr/>
Balance to 1965-66 ...	2,706

JAMES WHITE,
Accounting Officer.

NATIONAL GALLERY,
21st June, 1965.

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.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1965, 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	811,000	807,746	3,254	—
B.1.—Travelling and Incidental Expenses	63,050	66,204	—	3,154
B.2.—Post Office Services	46,000	54,809	—	8,809
C.—Legal Expenses	13,500	11,491	2,009	—
D.—Statutory Contributions to Land Bond Fund and Local Loans Fund	989,950	998,852	—	8,902
E.—Deficiencies from Sales of Land Bonds allocated to Government Departments	1,500	554	946	—
F.—Deficiency of Income from Untenanted Land	5	—	5	—
G.—Purchase of Interests for Cash, Advances for Purchase of Land and Auctioneers' Commission	335,000	297,065	37,935	—
H.—Gratuities to ex-Employees	11,000	11,145	—	145
I.—Improvement of Estates, etc.	850,000	820,703	29,297	—
J.—Adjustment Advances	15	—	15	—
K.—Losses by Default, Accident, etc.	10	232	—	222
L.—Preservation and Improvement of Game Resources	30,000	30,006	—	6
GROSS TOTAL ...£	3,151,030	3,098,807	73,461	21,238
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £52,223	
Deduct—			Surplus of Appropriations in Aid realised	
M.—Appropriations in Aid	200,200	226,077	£25,877	
NET TOTAL ...£	2,950,830	2,872,730	Total Surplus to be surrendered £78,100	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The cost of pay increases authorised subsequent to the preparation of the Estimates was met out of the subhead to the extent of £43,000 made available through delay in filling vacancies and by drawing £190,000 from the Vote for Remuneration (No. 51).
- B.1.—The excess is due to increases in subsistence and motor mileage allowances authorised during the year. An *ex-gratia* payment of £5 was made to an officer as compensation for loss of clothing (E.109/3/43).
- B.2.—The excess is due to increases in postal charges effective from 1st June, 1964.
- C.—The incidence of costs particularly in resumption of tenanted holdings was not as high as expected. The number of warrants issued was also less than anticipated because of more prompt payment of land annuities.
- D.—The excess is due to the issue of a greater number of Land Bonds than had been contemplated.
- E.—The charge to the subhead was less than expected due to the fact that most of the State claims were met by an allocation of 6% Land Bonds which sold at or about 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 Land Act, 1965, was not enacted in time to allow the new classes of payments under its provisions to mature before the end of the year. The overall saving was reduced by an excess in Auctioneers' commission.
- I.—Expenditure on general improvements works did not come up to expectations particularly in the case of embankments. An extra sum of £22 was paid to a contractor to compensate for a genuine error in the pricing of a tender for building materials (S.9/4/52).
- K.—The charges to this subhead were sanctioned by Department of Finance minutes as follows:—
- £189—compensation and costs for the loss of four animals in the course of grazing lettings (F.63/1/54 and D.305/1/63).
 - £25—compensation and costs for damage caused by trespassing sheep (F.63/1/54).
 - £18—compensation and costs for loss of turf arising out of a dispute as to the ownership of a turf bank (D.305/1/63).

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)) ...	7,200	7,200
(ii) Interest on Church Surplus Grant (No. 27 of 1923 (sec. 9 (3)) and No. 14 of 1941 (sec. 50)) ...	21,000	23,690
2. Local Loans Fund—expenses of management ...	4,000	4,000
3. Fees and costs recovered ...	6,500	5,390
4. Surplus income of Rent and Interest Accounts ...	39,000	59,686
5. Excess annuities, etc. (Land (Finance) Rules, 1956, Rules 3 and 4 (1) (a) and (b) (i) (ii)) ...	105,000	107,157
6. Contributions towards improvements expenditure ...	12,500	11,745
7. Miscellaneous ...	5,000	7,209
	<u>£200,200</u>	<u>£226,077</u>

Vote 36

1. (ii) The increase is due to growth in the income from investments and the recoupment of a substantial amount of income tax relating to the previous financial year.
3. Because of more prompt payment of annuities, fewer warrants were issued than expected, with consequent decrease in fees recovered.
4. Income from management of unallotted lands is not easy to predict and in the event was greater than foreseen.
- 6 and 7. Accurate estimation of receipts from these items is difficult; unexpected sources contributed towards the surplus of miscellaneous receipts.

EXTRA REMUNERATION (exceeding £50)

The Secretary received an allowance at the rate of £250 per annum for additional responsibilities (E.107/28/61).

The Solicitor received £300 for performance of extra duties (E.33/5/42).

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

Three Clerical Officers received sums of £195, £167 and £54 for overtime.

A Record Clerk received £182 from Vote 43 for services as a night telephonist.

NOTES

Fees (stamps) amounting to £4,081 in respect of this service were received during the year.

Apportioned annuities amounting to £33 in respect of the submerged portions of three holdings were written off as irrecoverable (F.63/1/47).

Sums ranging from 3s. 0d. to £6 and amounting in all to £27 in respect of grazing, conacre and bog rents, etc., due by 23 tenants to the Rent and Interest Accounts were written off as irrecoverable (D.305/1/63).

Losses of engineering instruments, materials and tools to the value of £7 were written off (D.305/1/63).

This Account includes expenditure of £4,360 in respect of staff temporarily lent, without repayment, to the Fisheries Division.

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

T. O'BRIEN,
Accounting Officer.

31 Bealtaine, 1965.

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.

NATIONAL DEVELOPMENT FUND

STATEMENT OF RECEIPTS AND PAYMENTS BY THE DEPARTMENT OF LANDS (LAND COMMISSION) IN THE YEAR ENDED 31ST MARCH, 1965

RECEIPTS		PAYMENTS	
	£		£
Balance at 1st April, 1964 ...	1,700	Improvement Works—Shannon Flooding Relief Scheme	5,383
Advances from Department of Finance—Shannon Flooding Relief Scheme ...	4,500	Balance at 31st March, 1965	817
	<u>£6,200</u>		<u>£6,200</u>

T. O'BRIEN,
Accounting Officer.

31 Bealtaine, 1965.

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.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1965, 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				
<i>Original</i> ... £508,190				
<i>Supplementary</i> 65,000				
	573,190	558,070	15,120	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> ... £122,500				
<i>Supplementary</i> 12,500				
	135,000	138,712	—	3,712
B.2.—Post Office Services				
<i>Original</i> ... £30,200				
<i>Supplementary</i> 6,000				
	36,200	38,840	—	2,640
C.1.—Acquisition of Land (Grant-in-Aid) ...	120,000	120,000	—	—
C.2.—Forest Development and Management				
<i>Original</i> £2,709,000				
<i>Supplementary</i> 322,000				
	3,031,000	2,937,289	93,711	—
C.3.—Sawmilling				
<i>Original</i> ... £23,550				
<i>Supplementary</i> 1,000				
	24,550	24,123	427	—
D.—Grants for Afforestation Purposes ...	17,500	18,283	—	783
E.—Forestry Education ...	28,740	28,483	257	—
F.—Agency, Advisory and Special Services ...	14,020	13,199	821	—
G.—John Fitzgerald Kennedy Memorial Park ...	50,000	43,990	6,010	—
	4,030,200	3,920,989	116,346	7,135
Deduct—				
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	2,500	—	2,500	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GROSS TOTAL				
Original £3,623,700				
Supplementary 404,000				
£ 4,027,700		3,920,989	113,846	7,135
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £106,711	
Deduct—			Surplus of Appropriations in Aid realised	
H.—Appropriations in Aid			£8,201	
Original ... £684,000			Total Surplus to be surrendered	
Less Supplementary 65,000			£114,912	
NET TOTAL				
Original £2,939,700				
Supplementary 469,000				
£ 3,408,700		3,293,788		

Extra Receipts Payable to Exchequer

Receipts from fund promoted in America to be devoted to the creation of the John Fitzgerald Kennedy Memorial Park (See Subhead G)	£
...	35,789

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to vacancies in the Headquarters and Forester staff. A sum of £103,075 was received from Vote No. 51.
- B.1.—An excess in travelling expenses due to increased mileage rates was somewhat offset by savings in advertising and publicity.
- B.2.—Expenditure on Postal Services was higher than expected; expenditure on telephones was also higher due to the more rapid installation of telephones in Foresters' residences.
- C.2.—Progress on road construction was lower than expected and capital expenditure on purchase of new machinery fell below expectations. There were also some variations in the incidence of labour costs associated with changes in the working week, which had a varied impact on operational costs. Miscellaneous expenditure under the subhead included the following:—
- (1) A sum of £22 was paid to an adjoining landowner in discharge of his claim for loss of access to a drinking place for his cattle (S.86/9/57).
 - (2) A sum of £11 was paid to a tenant as settlement of his claim in respect of turbary inadvertently ploughed by the Forestry Division (S.86/5/60).
 - (3) Sums of £2 and 10s. 0d. were paid to two members of the Forest staff in respect of clothing, etc., damaged during the course of their work (E. 109/41/41).
- C.3.—Included in this subhead is an *ex-gratia* payment of £135 to a firm who made a genuine error in quoting for the supply of materials (S.9/8/53).
- D.—The incidence of applications for planting grants, late in the year, was higher than expected.
- F.—Part of the provision for expenditure on timber testing was not utilised.
- G.—The provision under this head was tentative in character.

Vote 37

APPROPRIATIONS IN AID

				Estimated	Realised
				£	£
FOREST RECEIPTS:					
Sales of Timber					
<i>Original</i> ...	£625,000				
<i>Less Supplementary</i> ...	75,000				
				550,000	559,313
Rents (grazing, shooting, etc.)	...	...	...	11,000	12,063
Miscellaneous (including compensation for malicious injuries to forest properties and receipts from the sale of plants and miscellaneous materials)					
<i>Original</i> ...	£3,000				
<i>Supplementary</i> ...	10,000				
				13,000	14,090
SAWMILL RECEIPTS:					
Receipts from sawmills (Subhead C.3)	...	...	...	45,000	41,735
TOTAL					
<i>Original</i> ...	£684,000				
<i>Less Supplementary</i> ...	65,000				
				£619,000	£627,201

EXTRA REMUNERATION (exceeding £50)

Eight officers received amounts varying between £53 and £148 in respect of overtime.

NOTES

A sum of £2,688 was written off in respect of losses incurred as a result of forest fires during the year (D.305/1/63 and S.86/7/39).

A sum of £392 being net amount of losses by theft during the year was written off as irrecoverable (D.305/1/63).

Three-quarters of an acre of land at Cong, Co. Mayo, and disused sawmill buildings and weirs thereon, valued at £400 approximately were transferred, without repayment, to the Galway Board of Conservators (S.95/5/58).

A sum of £4 arrears of cottage rent due by a tenant who died was written off (S.86/9/57).

A sum of £16 was spent in ploughing and then restoring land; it transpired the land belonged to an adjoining owner and was ploughed in error (S.86/9/57).

Timber valued at £320 was supplied without payment to the Kilmainham Jail Restoration Committee (S.102/17/53).

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

Department of Defence	£105
Department of Agriculture	£178
(S.90/2/56 and S.4/1/64).	

Land valued at £1,095 was transferred without repayment from the Department of Defence (S.7/3/41 and S.55/22/37).

The Account of the Vote for Valuation and Ordnance Survey includes a sum of £537 in respect 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, 1965

						£
Balance on 1st April, 1964	...	...	...	...	...	264,901
Grant-in-Aid, 1964-65	...	...	...	...	...	120,000
Amounts received from various persons for the purchase of land, etc.	...					6,496
						391,397
Expenditure 1964-65	...	...	...	...	...	196,634
Balance on 31st March, 1965	...	...	...	...	...	£194,763

T. O'BRIEN,
Accounting Officer.

31st May, 1965.

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.

ABSTRACT ACCOUNTS OF SAWMILLING OPERATIONS FOR THE PERIOD ENDED 31st MARCH, 1965

MANUFACTURING ACCOUNT

	Cong	Dundrum	Total	Trading Account—Cost of goods produced	Cong	Dundrum	Total
Value of raw material ...	£ 19,303	£ 14,946	£ 34,249	...	£ 36,268	£ 35,434	£ 71,702
Carriage inward ...	1,988	2,502	4,490	...			
Cost of raw material consumed ...	21,291	17,448	38,739	...			
Factory wages ...	13,028	15,825	28,853	...			
Electricity ...	1,247	1,099	2,346	...			
Repairs and Maintenance ...	702	1,062	1,764	...			
£	36,268	35,434	71,702	£	36,268	35,434	71,702

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TRADING ACCOUNT

	£	£	£	Sales (a)	£	£	£
Stock of finished goods at 1st October, 1963 ...	4,000	1,048	5,048	...	£ 44,189	£ 38,944	£ 83,133
Add cost of goods produced ...	36,268	35,434	71,702	...			
Less stock of finished goods at 31st March, 1965 ...	40,268	36,482	76,750	...			
Cost of goods sold (a) ...	8,284	1,255	9,539	...			
Profit and Loss Account—Gross Profit ...	31,984	35,227	67,211	...			
£	12,205	3,717	15,922	£	44,189	38,944	83,133

(a) Including supplies for Department's use.

PROFIT AND LOSS ACCOUNT

	Cong	Dundrum	Total	Trading Account—Gross Profit	Cong	Dundrum	Total
	£	£	£		£	£	£
Foresters' salaries and other office expenses	2,777	2,922	5,699				
Insurance (notional)	484	184	668				
Depreciation—Buildings	833	239	1,072				
—Machinery	1,172	805	1,977				
Net Profit	6,939	433(a)	6,506				
	£ 12,205	3,717	15,922	£	12,205	3,717	15,922

(a) Loss.

	Cong	Dundrum	Total
	£	£	£
Gross Capital Investment in Fixed Assets at 30th September, 1963	43,775	21,960	65,735
Less Aggregate Depreciation to 30th September, 1963	18,018	10,602	28,620
Net Capital Investment in Fixed Assets at 30th September, 1963	25,757	11,358	37,115
Add Capital Investment in Fixed Assets in period ended 31st March, 1965	34	139	173
Less Depreciation in period ended 31st March, 1965 (as shown above)	25,791	11,497	37,288
	2,005	1,044	3,049
Net Capital Investment in Fixed Assets at 31st March, 1965	23,786	10,453	34,239
Add Value of Stock at 31st March, 1965	8,284	1,255	9,539
Capital Employed at 31st March, 1965	£32,070	£11,708	£43,778

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.

T. O'BRIEN,
Accounting Officer.

31st May, 1965

FISHERIES

Vote 38

ACCOUNT of the sum expended, in the year ended 31st March, 1965, 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
	£	£	£	£
A.—Salaries, Wages and Allowances	82,300	81,148	1,152	—
B.1.—Travelling and Incidental Expenses	9,000	8,351	649	—
B.2.—Post Office Services ...	2,600	2,962	—	362
C.—Sea Fisheries Development ...	84,000	56,658	27,342	—
D.—An Bord Iascaigh Mhara (Grant-in-Aid)	275,000	214,000	61,000	—
E.—Inland Fisheries Development	90,000	83,864	6,136	—
F.—The Inland Fisheries Trust Incorporated (Grant-in-Aid)	90,000	90,000	—	—
G.—The Salmon Research Trust of Ireland Incorporated (Grant-in-Aid)	1,000	1,000	—	—
GROSS TOTAL ...£	633,900	537,983	96,279	362
			Surplus of Gross Estimate over Expenditure £95,917	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
H.—Appropriations in Aid ...	26,600	28,444	£1,844	
NET TOTAL ...£	607,300	509,539	Total Surplus to be surrendered £97,761	

Extra Receipts Payable to Exchequer

	Estimated	Realised
	£	£
Surrender of surplus funds by the Foyle Fisheries Commission in accordance with paragraph 4 of the Third Schedule to the Foyle Fisheries Act, 1952	10	1,000

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—The cost of pay increases authorised subsequent to the preparation of the Estimates was met out of the subhead to the extent of £1,000 made available through delay in filling vacancies and by drawing £20,000 from the Vote for Remuneration (No. 51).

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- B.1.—Travelling was less than anticipated. An *ex-gratia* payment of £5 was made to an officer towards expenses incurred in arranging cross-border travel facilities (E. 105/30/38).
- B.2.—Excess is mainly due to increased telephone and telegram charges and to continued expansion of the work of the Division.
- C.—The saving was due to the following: unavoidable postponement of investigations of crawfish; delay in the construction of the second exploratory vessel which accounted for £16,043; the number of boys in continuous training was not as great as expected and the trainee skippers were sufficiently experienced to eliminate the need for practical training resulting in a saving of £9,074.
- D.—Some projects of a capital nature were deferred by An Bórd Iascaigh Mhara. Demand for new boats did not come up to expectations with resultant saving in grant expenditure.
- E.—Savings due mainly to (1) failure of a compensation claim to mature for payment; (2) the deferment of improvement works on State Fisheries owing to pressure of other commitments, and (3) the non-arrival of accounts for certain services and items of equipment in time for payment before the close of the year; these more than offset excesses which arose chiefly on (a) recoupment to the Salmon Conservancy Fund of additional expenditure on Cong hatchery project arising out of increased labour costs and (b) increased rates struck by local authorities.

APPROPRIATIONS IN AID

						Estimated	Realised
						£	£
1. Repayment of advances made to the former Sea Fisheries Association	...	...	...	...	...	17,648	17,648
2. Proceeds of fines and forfeitures incurred in respect of fishery offences	...	...	...	...	...	2,000	2,494
3. Lettings of fishing rights	...	...	...	...	...	2,000	4,238
4. Miscellaneous receipts	...	...	...	...	...	4,952	4,064
						<u>£26,600</u>	<u>£28,444</u>

2. Close estimation of income from fines and forfeitures is difficult.
3. Letting values of fisheries appreciated.
4. Repayments did not come up to expectations due to deferment of the commencing date for repayment of an advance and to delay in completing the second exploratory vessel with a consequent reduction in the catches of fish.

EXTRA REMUNERATION (exceeding £50)

A Principal Officer and an Assistant Principal Officer received £250 each for acting as members of the Foyle Fisheries Commission (E.60/3/63).

NOTES

On termination of two fishing leases balances of rents amounting to £34 were written off (F.63/1/54 and D.305/1/63).

Losses of equipment valued at £3 were written off (D.305/1/63).

The Account of the Vote for Lands includes expenditure of £4,360 in respect of staff temporarily lent, without repayment, to the Fisheries Division.

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

T. O'BRIEN,
Accounting Officer.

31 Bealtaine, 1965.

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.

NATIONAL DEVELOPMENT FUND

STATEMENT OF RECEIPTS AND PAYMENTS BY THE DEPARTMENT OF LANDS (FISHERIES DIVISION) IN THE YEAR ENDED 31ST MARCH, 1965

RECEIPTS		PAYMENTS	
	£		£
Advances from Department of Finance—		Payments to An Bord Iascaigh Mhara in connection with the provision of fishing boats in the Fíor-Ghaeltacht ...	5,499
Provision of fishing boats in the Fíor-Ghaeltacht ...	5,499		

T. O'BRIEN,
Accounting Officer.

31 Bealtaine, 1965.

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

E. F. SUTTLE,
Comptroller and Auditor General.

CUNTAS ar an suim a caitheadh, sa bhliain dar chríoch an 31 Márta, 1965, 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.

Seirbhis	Deontas	Caiteachas	Caiteachas i gcomparáid le Deontas	
			Níos lú ná mar a Deonadh	Níos mó ná mar a Deonadh
	£	£	£	£
A.—Tuarastail, Pá agus Liúntais	57,800	66,199	—	8,399
B.—Costais Taistil agus Costais Teagmhasacha ...	8,320	8,524	—	204
C.—Seirbhísí Poist ...	1,530	1,691	—	161
D.—Tithe Gaeltachta ...	186,000	176,997	9,003	—
E.—Scéimeanna Feabhsúcháin sa Ghaeltacht ...	111,000	117,033	—	6,033
F.—Seirbhísí Cultúrtha ...	2,500	1,435	1,065	—
G.—Seirbhísí Iompair ...	11,250	11,598	—	348
H.—Deontais do Thuismitheoirí nó Caomhnóirí Leanai áirithe sa Ghaeltacht nó sa Bhreac-Ghaeltacht ...	48,000	42,535	5,465	—
I.—Deontais do Cholaistí Gaeilge sa Ghaeltacht ...	6,000	7,400	—	1,400
L.—Gaeltarra Éireann (Deontas-i-gCabhair) ...	100,000	100,000	—	—
M.—Taispeántais Drámaíochta Gaeilge (Deontais-i-gCabhair)	6,500	6,172	328	—
N.—Scoláireachtaí Saoire agus Scoile sa Ghaeltacht (Deontas-i-gCabhair) ...	40,000	39,989	11	—
O.—Deontais chun cabhrú le Daltaí Gaeltachta atá ar Chúrsaí Oiliúna áirithe (Deontais-i-gCabhair) ...	3,000	1,686	1,314	—
MÓR-IOMLÁN ...£	581,900	581,259	17,186	16,545
	Measta	Mar a fuarthas	Farasbarr ag an Meastachán Iomlán ar an gCaiteachas £641	
<i>Baintear de—</i>			Farasbarr de Leithreasa-i-gCabhair a fuarthas £620	
P.—Leithreasa-i-gCabhair ...	5,140	5,760	Farasbarr Iomlán atá le tabhairt suas £1,261	
GLAN-IOMLÁN ...£	576,760	575,499		

Fáltais Bhreise is infíoctha leis an Stát-Chiste

	£
Airgead a fuarthas as teach cónaithe oide scoile a dhíol ...	150

MÍNIÚ AR CHÚISEANNA NA DIFRÍOCHTA IDIR AN CAITEACHAS AGUS AN DEONTAS

A.—De bharr méadaithe ar thuarastail i rith na bliana caitheadh £69,699 ar Thuarastail, Pá agus Liúntais ach fuarthas £3,500 ón Vóta do Mhéaduithe ar Thuarastail (Uimh. 51).

C.—Bhí méadú sa chaiteachas ar theileafóna agus ar phostas i ndáil le forbairt i ndualgais na Roinne.

E.—Bhí éileamh mór ar na scéimeanna uisce-sholáthair agus talmhaíochta agus caitheadh i bhfad níos mó orthu ná mar a deonadh ach bhí a bheag nó a mhór de shábháil ar na scéimeanna eile. Is mar leanas a bhí an caiteachas ar na scéimeanna éagsúla:—

	£
Bóithre ...	23,958
Uisce nó séarachas ...	30,441
Muir-oibreacha ...	9,840
Tithe gloine ...	7,253
Dáileadh cránacha ...	375
Talmhaíocht ...	37,976
Meánscolaíocht ...	4,960
Hallai siamsa ...	1,950
Saoráidí ilghnéitheacha ...	280
Iomlán ...	<u>£117,033</u>

F.—Ní bhfuarthas an oiread iarratas ó choistí áitiúla sa bhliain agus a raibh súil leo.

H.—Níor thuill an oiread páistí an deontas agus a raibh soláthar ann dóibh.

I.—Críochnaíodh an obair thógála ar choláiste níos tapúla ná mar a bhíodhas ag súil leis.

O.—Ní raibh forbairt na gcúrsaí oiliúna chomh tapaídh agus a raibh súil leis.

LEITHREASA-I-GCABHAIR

	Measta	Mar a fuarthas
	£	£
1. Aisíocanna iasachtaí (Fo-mhírcheann E) ...	900	—
2. Aisghnóthú tuarastal oifigeach ar iasacht ag Gaeltarra Éireann	4,235	5,745
3. Fáltais ilghnéitheacha ...	5	15
	<u>£5,140</u>	<u>£5,760</u>

1. Iasachtaí i ndáil le tithe gloine atá i gceist. An Roinn Talmhaíochta a bhailiann na haisíocanna ó na fásóirí agus tharla nach bhfuarthas aon íocaíocht ón Roinn sin roimh dheireadh na bliana.

2. Bhí méadú sa bhfáltas de bharr na méaduithe ar thuarastail a ceadaíodh do na Státseirbh-
isigh atá ar iasacht ag Gaeltarra Éireann.

TUARASTAIL BHREISE (thar £50)

Fuair Príomhoifigeach liúntas de £186 mar stiúrthóir bainistí lánaimsire ar Ghaeltarra Éireann.

Fuair Príomhoifigeach Cúnta liúntas de £212 mar bhainisteoir ginearálta lánaimsire ar Ghaeltarra Éireann.

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Fuair Oifigeach Feidhmiúcháin íocaíocht de £150 mar rúnaí d'Arramara, Teoranta.
Fuair Oifigeach Cléireachais liúntas de £140 mar Chléireach Grád I i nGaeltarra Éireann.

NÓTAÍ

Sa chaiteachas ar mhuiroibreacha faoi Fho-mhírcheann E tá na suimeanna seo leanas san áireamh (S.29/1/57):—

- (i) £31 a íocadh (de bhreis ar dhámhachtain chúirte de £525) as earraí agus ábhair a cailleadh i dtine a tharla trí ghníomh mailiseach;
- (ii) £17 i ndáil le dhá ancaire ar tharla damáiste dóibh trí thionóisc.

Tá san áireamh sa chaiteachas faoi Fho-mhírcheann G suim de £169 a caitheadh ar bhád tarchuir leis an Roinn tar éis do shorn gáis a phléascadh ar bord (S.27/1/30). D'aisíoc an Cairtfhostóir £5 den mhéid sin leis an Roinn.

L. TÓIBÍN,

Oifigeach Cuntasaíochta.

8 Meitheamh, 1965.

Do scrúdaíos an Cuntas san thuas do réir forálacha an *Exchequer and Audit Departments Act, 1921*. Fuaireas an t-eolas agus na mínithe go léir d'iarrais agus 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.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1965, 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> ... £815,000				
<i>Supplementary</i> 700,000				
	1,515,000	1,063,447	451,553	—
B.1.—Travelling and Incidental Expenses ...	44,250	54,088	—	9,838
B.2.—Post Office Services ...	66,000	72,429	—	6,429
RESEARCH WORK				
C.1.—Seed Testing, Propagation and Certification, etc. ...	112,934	113,436	—	502
C.2.—Veterinary Research				
<i>Original</i> £108,050				
<i>Supplementary</i> 5,000				
	113,050	122,129	—	9,079
C.3.—Subscriptions, etc., to International and other Research Organisations ...	39,756	31,740	8,016	—
C.4.—Miscellaneous Investigations, Inquiries and Reports ...	1,415	624	791	—
C.5.—Live Stock Progeny Testing	49,139	50,452	—	1,313
C.6.—Contribution to Irish Meat Association (Grant-in-Aid)	11,600	—	11,600	—
AGRICULTURAL EDUCATION AND DEVELOPMENT				
D.1.—Agricultural Schools and Farms ...	188,577	193,147	—	4,570
D.2.—Grants to Private Agricultural Schools, etc. ...	111,251	117,015	—	5,764
D.3.—Veterinary College ...	91,480	71,109	20,371	—

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Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
D.4.—University College, Dublin; Faculty of Veterinary Medicine <i>Original</i> ... £77,000 <i>Supplementary</i> 19,000	96,000	92,757	3,243	—
D.5.—Trinity College, Dublin; School of Veterinary Medicine <i>Original</i> ... £36,000 <i>Supplementary</i> 10,000	46,000	45,395	605	—
D.6.—Scholarships in Agriculture, etc. ...	4,520	4,378	142	—
D.7.—University College, Dublin; Faculty of General Agri- culture ...	24,984	24,984	—	—
D.8.—University College, Cork; Faculty of Dairy Science ...	13,000	13,000	—	—
D.9.—Additional Grants to Uni- versity Colleges <i>Original</i> ... £137,950 <i>Supplementary</i> 26,000	163,950	155,648	8,302	—
D.10.—Farm Apprenticeship Scheme ...	10	—	10	—
D.11.—Rural Groups Advisory Service ...	700	420	280	—
E.1.—Improvement of Milk Pro- duction <i>Original</i> ... £56,128 <i>Supplementary</i> 39,500	95,628	100,359	—	4,731
E.2.—Improvement of Live Stock <i>Original</i> ... £43,105 <i>Supplementary</i> 14,000	57,105	59,191	—	2,086
E.3.—Improvement of Poultry and Egg Production ...	96,130	91,653	4,477	—
E.4.—Temporary Scheme for the Growing of Horticultural Crops in the Athlone area	912	1,085	—	173
F.—Grants to County Committees of Agriculture ...	515,500	525,597	—	10,097
G.—Special Agricultural, etc., Schemes ...	240,451	283,452	—	43,001

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
H.—National Stud	£ 55	£ 54	£ 1	£ —
I.1.—Agricultural Societies and Shows, including Miscellaneous Grants-in-Aid, etc. ...	6,637	9,244	—	2,607
I.2.—Contribution to Irish Agricultural Organisation Society (Grant-in-Aid) <i>Original</i> ... £12,000 <i>Supplementary</i> 3,000	15,000	15,000	—	—
I.3.—Contribution to Irish Countrywomen's Association (Grant-in-Aid)	9,000	9,000	—	—
I.4.—Contribution to Macra na Feirme (Grant-in-Aid) ...	4,000	4,000	—	—
I.5.—Grants to certain Rural Organisations	600	597	3	—
I.6.—An Foras Talúntais (Grants-in-Aid) <i>Original</i> ... £956,250 <i>Supplementary</i> 75,000	1,031,250	1,031,250	—	—
J.—Botanic Gardens, Glasnevin ...	53,085	51,405	1,680	—
K.1.—Miscellaneous Work ...	25,977	29,292	—	3,315
K.2.—Fees for Reports on Agricultural Conditions ...	9,925	7,158	2,767	—
K.3.—Payments to the Agricultural Credit Corporation, Limited, in respect of Loans	6,000	10,909	—	4,909
K.4.—Improvement of the Creamery Industry, etc. ...	10	—	10	—
K.5.—Agricultural Production Council	10	—	10	—
K.6.—Farm Buildings Scheme and Water Supplies <i>Original</i> £1,937,787 <i>Supplementary</i> 100,000	2,037,787	2,063,518	—	25,731
K.7.—Land Project <i>Original</i> £2,170,500 <i>Supplementary</i> 60,000	2,230,500	2,363,177	—	132,677
K.8.—Lime and Fertilisers Subsidies	4,540,000	4,533,357	6,643	—

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Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
K.9.—Prevention of Diseases in Live Stock	10,000	4,251	5,749	—
K.10.—Artificial Insemination of Live Stock	8,354	10,079	—	1,725
K.11.—Bovine Tuberculosis Eradication Scheme Original £3,500,000 Supplementary 587,000 Do. 200,000	4,287,000	4,321,141	—	34,141
K.12.—Grants for Pasteurisation of Separated Milk, etc. ...	20,000	7,218	12,782	—
K.13.—Brucellosis Eradication Scheme Original ... £218,000 Less Supplementary 180,500	37,500	22,843	14,657	—
K.14.—Scheme of Grants for Calved Heifers Original ... £405,000 Supplementary 2,550,000 Do. 200,000	3,155,000	3,153,091	1,909	—
K.15.—Scheme of Grants for Forage Harvesting Equipment Original ... £35,000 Supplementary 23,000	58,000	60,249	—	2,249
K.16.—Grants to Bacon Factories	150,000	138,344	11,656	—
K.17.—Payments to Pigs and Bacon Commission Original £1,500,000 Supplementary 400,000	1,900,000	1,950,000	—	50,000
K.18.—Losses on Disposal of Wheat, etc. Original ... £10 Supplementary 135,000	135,010	126,516	8,494	—
K.19.—Temporary Beef Export Payments Scheme Original ... Nil Supplementary £50,000	50,000	43,161	6,839	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
ADMINISTRATION OF ACTS AND STATUTORY ORDERS				
L.1.—Diseases of Animals Acts, 1894 to 1960	33,036	51,038	—	18,002
L.2.—Bovine Tuberculosis Order, 1926, etc.	5,000	5,462	—	462
L.3.—Horse Breeding Act, 1934 ...	45	24	21	—
L.4.—Live Stock Breeding Act, 1925	5,035	5,716	—	681
M.1.—Agricultural Produce (Eggs) Acts, 1939 to 1961, etc. ...	36,812	41,850	—	5,038
M.2.—Dairy Produce Acts, 1924 to 1947, and Dairy Produce (Price Stabilisation) Acts, 1935 to 1956, etc. ...	41,283	44,601	—	3,318
M.3.—Agricultural Produce (Pota- toes) Act, 1931, Flax Act, 1936, and Destructive Insects and Pests (Con- solidation) Act, 1958, etc.	73,642	86,921	—	13,279
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 Tuber- culosis) Act, 1957 ...	260,828	318,087	—	57,259
M.5.—Agricultural Produce (Cereals) Acts, 1933 to 1958 and Wheat Order, 1963, etc.	13,457	15,881	—	2,424
M.6.—Grain Storage (Loans) Act, 1951	5	1	4	—
M.7.—Acquisition of Land (Allot- ments) (Amendment) Act, 1934	4,510	3,416	1,094	—
M.8.—Agricultural Wages, etc., Acts, 1936 to 1961 ...	11,556	13,300	—	1,744
M.9.—Sundry Statutes ...	880	702	178	—

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Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
N.—Marketing, etc., of Dairy Produce				
<i>Original</i> £6,111,000				
<i>Supplementary</i> 2,800,000				
<i>Less Do.</i> 215,000				
	8,696,000	8,174,465	521,535	—
O.—Technical Assistance ...	30,000	9,853	20,147	—
GROSS TOTAL ...				
<i>Original</i> £25,091,131				
<i>Supplementary</i> 6,666,000				
<i>Do.</i> 935,000				
	£ 32,692,131	32,023,706	1,125,569	47,144
Deduct—	Estimated	Realised	Surplus of Gross Estimate over Expenditure £668,425	
P.—Appropriations in Aid			Surplus of Appropriations in Aid realised £24,824	
<i>Original</i> £1,432,431				
<i>Supplementary</i> 260,000				
	1,692,431	1,717,255		
NET TOTAL			Total Surplus to be surrendered £693,249	
<i>Original</i> £23,658,700				
<i>Supplementary</i> 6,666,000				
<i>Do.</i> 675,000				
	£ 30,999,700	30,306,451		

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	13,500	20,547
Receipts from sale of the State's interest in lands and premises occupied by University College, Dublin, at Glasnevin	—	40,900
Receipts in respect of savings on use by flour millers of imported wheat in place of native wheat 1962-63 ...	—	30,279
	£48,576	£126,802

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—In order to avoid a proliferation of subheads in the second Supplementary Estimate, provision for salary increases granted during the year, proper to a number of other subheads of the Vote, was made under this subhead. The amount paid out of the other subheads in respect of such increases was approximately, £307,000.

- B.1.—The volume of travelling was greater than expected. Subsistence rates were increased during the year with retrospective effect to 1st January, 1964 and mileage allowances for private motor cars used on official business were also increased.
The expenditure includes an *ex-gratia* payment of £51 to a superintending instructor in poultry-keeping being half the cost of repairing the damage sustained by her car as a result of striking a hydrant cover at Thorndale, Dublin (S.48/1/58).
- B.2.—The provision for postal services which was estimated by the Department of Posts and Telegraphs proved inadequate. There was also an excess on telegrams and telephones due to an upward trend in the number of telephone calls and increased charges for telegrams and telephones.
- C.2.—The excess was mainly on salaries, as increases granted during the year and paid out of this subhead were provided for under Subhead A.
- C.3.—The contribution towards the servicing costs of the Tanzania project was considerably less than expected when the estimate was being framed.
- C.4.—Poultry feeding trials at Ballyhaise Agricultural Station were not proceeded with as the accommodation it was proposed to use was required for the production of broiler breeding stock which were in short supply on the commercial market. Owing to shortages and changes of staff it was not found possible to go ahead with certain experiments. The seed for cereal trials was provided through Backweston Farm without charge to this subhead.
- C.6.—The meat research unit was not set up during the year.
- D.2.—Additional expenditure on management grants, teachers' salaries, etc., due to salary increases and on capital grants was partly offset by savings on capitation grants owing to unfilled places.
- D.3.—There was a saving of £20,159 on the provision for the purchase of laboratory equipment as the new field station at Abbotstown was not completed during the year. Variations on other items of the subhead increased the saving to £20,371.
- D.11.—Three Parish Agents resigned during the year and were not replaced.
- E.4.—Travelling was greater than expected and the rates of subsistence and motor mileage allowances were increased during the year.
- G.—Salary increases granted during the year and paid out of this subhead were provided for under Subhead A. The volume of travelling was greater than expected and subsistence and mileage allowances were increased. Higher prices prevailed for bulls and rams and due to the prompt submission of accounts more bulls than usual were paid for by the end of 1964–65. The cost of seed supplied under the Seed Distribution Scheme in the Spring of 1965 was greater than expected.
- I.1.—Variations in the design of and increased costs for labour and materials at the Department's educational exhibit were mainly responsible for the excess on this subhead.
- K.1.—The following items charged to "Other Work" were the chief cause of the excess on this subhead—
- | | |
|--|--------------|
| (1) Payment to counsel for representing this country at United States Tariff Commission hearings in April 1964 (S.105/1/59) ... | £ 4,882 |
| (2) Recoupment to An Foras Talúntais of the cost of testing wool samples in connection with the Department's Flock Testing Scheme 1962–63 (D.306/26/62) | 750 |
| (3) Cost of piece of old Irish silver presented to the Federal German Minister of Agriculture on the occasion of his visit to the Royal Dublin Society's 1964 Spring Show (D.306/24/63) | 50 |
| (4) Cost of piece of old Irish silver presented to the Mayor of Berlin on the occasion of a visit to that city by the Minister for Agriculture (D.306/24/63) | 50 |
| | <hr/> £5,732 |

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Variations on other items principally advertising, which was not required to the extent anticipated, made the net excess on the subhead £3,315.

- K.2.—The number of completed farm record and account books furnished in connection with the Farm Management Survey was less than expected. Fewer reporters than anticipated submitted reports on agricultural conditions and crop yields.
- K.3.—The expenditure includes £8,854 paid to the Corporation and written off in respect of loan instalments due to that body by Dungarvan Co-operative Fruit Growers' Society Ltd. (D.301/1/64). The Corporation were also recouped sums amounting to £28 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, F.55/1/57 and S.90/5/54).
- K.7.—Salary increases granted during the year and paid out of this subhead but provided for under Subhead A were mainly responsible for the excess.
- K.9.—No claims were received in 1964–65 from local authorities for grants towards the erection of sheep dipping baths. It was not found possible to undertake a proposed campaign against sheep scab. On the other hand advertising on warble fly eradication cost more than anticipated.
- K.10.—Additional expenditure on salaries, due to increases granted during the year and paid out of this subhead but provided for under Subhead A, was partly offset by savings on laboratory equipment which was not required to the extent anticipated, and on the purchase of semen.
- K.12.—Payment of a number of grants was deferred 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 saving was due mainly to the fact that expenditure on equipment was less than expected.
- K.16.—It was not possible to have inspection of finished work completed in time to have a number of grants paid in full within the financial year.
- K.18.—Expenses of An Bord Gráin in connection with the disposal of wheat were not as high as originally estimated.
- K.19.—Slaughterings of animals qualifying for payment under the scheme were not as great as expected. Payment depended on the level of guarantee payments declared from week to week under the British Fatstock Guarantee Payments Scheme.
- L.1.—There was excess expenditure of £10,534 on salaries as increases granted during the year were paid out of this subhead but provided for under Subhead A, and of £7,337 on compensation for poultry etc., slaughtered due to an outbreak of Newcastle Disease. Variations on other items of the subhead made the final net excess £18,002. The expenditure includes an *ex-gratia* payment of £11 to a Veterinary Surgeon who accompanied the Irish team of horses to the Olympic Games in Tokyo in 1964, for services rendered to this Department on that occasion (E.109/7/65).
- L.2.—Due to delay on the part of a local authority in furnishing claims recoupments which should normally have been made in 1963–64 were not made until 1964–65. The expenditure includes recoupment of a sum of £25 paid by a County Council as compensation to the owner of an animal which contracted bovine tuberculosis but died before being inspected by their veterinary inspector (S.90/11/60).
- L.4.—The excess was mainly due to increased rates of subsistence and mileage allowances granted to inspectors and assistants and to a wider comb for unlicensed bulls.
- M.1.—Salary increases granted during the year and paid out of this subhead but provided for under Subhead A were mainly responsible for the excess.
- M.2, M.3, M.4 and M.5.—Excesses mainly due to salary increases granted during the year and paid out of these subheads but provided for under Subhead A, to an increased volume of travelling and higher rates of subsistence and motor mileage allowances.

- M.7.—The number of plots and the cost per plot were less than expected.
- M.8.—The additional expenditure was mainly on salaries as increases granted during the year and paid for out of this subhead were provided for under Subhead A.
- M.9.—Accounts for testing of samples under the Milk and Dairies Acts and for equipment, etc., under the Fertilisers, Feeding Stuffs and Mineral Mixtures Act and the Agricultural Seeds Act were not received in time to have payment made within the year. The bulk of the provision for the Animal Remedies Act was not spent.
- N.—Saving due to higher export prices, to a quantity of butter exported to Britain remaining unsold at the end of the year thus not incurring export losses in 1964–65, and to the refund to An Bord Bainne by certain manufacturers of a proportion of the export subsidies paid to them on account in the previous year.
- O.—The provision included £20,000 for technical assistance grants for agricultural industries which was not spent as arrangements for taking over the administration of such grants from the Department of Industry and Commerce were not completed within the year.

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	61,600	61,873
2. Receipts from sale of vaccines, live stock, farm produce, etc.: Veterinary Research Laboratory and Farm at Abbotstown	C.2	21,715	27,182
3. Receipts from sale of bacon pigs at Pig Progeny Testing Stations at Cork and Dublin	C.5	21,560	26,503
4. Receipts from students' fees, sale of live stock and farm produce, rents, etc. University College, Dublin, Faculty of General Agriculture and Experimental Farms	D.1	746	746
Athenry Agricultural Station		18,030	20,453
Ballyhaise Agricultural Station		22,050	27,114
Clonakilty Agricultural Station		20,160	25,654
Munster Institute		24,000	26,013
5. Receipts from clinique and other fees, etc.: Veterinary College	D.3	1,255	967
6. Receipts from sale of dairy bulls at reduced prices, fees for leasing of such bulls and registration fees	E.1	13,000	15,257
7. Receipts from sale of colts, sale and leasing of bulls, etc.	E.2	18,950	14,395
8. Receipts from fees in respect of poultry hatchery licences, blood-testing fees, and from sale of white turkeys, poultry, eggs, etc.	E.3 and M.9	19,100	25,770
9. Receipts from sale of seeds, manure, live stock, etc.	G.	12,900	12,947

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	Corres- ponding Debit Subhead	Estimated £	Realised £
10. Refund of portion of the cost of certain schemes in North-West Cavan	G	900	817
11. Receipts in connection with scheme to encourage the commercial production of glasshouse crops in Gaeltacht areas	G	9,170	7,335
12. Receipts in respect of seed supplied to small-holders at reduced prices	G	49,500	55,328
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 exhibitors 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 ...		14,990	16,206
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	1,290	—
17. Recoupment from American Grant Counterpart Special Account in respect of grants to certain rural organisations, and pasteurisation of separated milk	I.5 & K.12	20,600	7,815
18. Receipts from sales of semen, etc.	K.10	5	—
19. Receipts from sale of cattle slaughtered under the Bovine Tuberculosis Eradication Scheme <i>Original</i> ... £930,000 <i>Supplementary</i> ... 260,000	K.11	1,190,000	1,202,237
20. Receipts from sales of cattle directed to be slaughtered under the Brucellosis Eradication Scheme, etc.	K.13	4,000	38
21. Horse Breeding Act, 1934: Receipts from licences, etc.	L.3	630	699
22. Live Stock Breeding Act, 1925: Receipts from licences, etc.	L.4	3,600	3,869
23. Agricultural Produce (Eggs) Acts: Receipts from fees, etc.	M.1	5,630	5,141
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	9,636
25. Receipts from fees for inspection of potatoes, etc.	M.3	3,500	3,475

	Corres- ponding Debit Subhead	Estimated £	Realised £
26. Agricultural Produce (Fresh Meat) Acts, and Pigs and Bacon Acts	M.4		
Receipts from licences, inspection fees, etc.			
(1) Fresh Meat Acts		29,000	21,399
(2) Pigs and Bacon Acts		34,000	32,555
27. Agricultural Produce (Cereals) Acts and Wheat Order, 1963, etc.: Receipts from grain dealers' licences	M.5	1,100	966
28. Repayment of advances made under the Grain Storage (Loans) Act, 1951	M.6	47,580	47,579
29. Fees for licences under the Milk and Dairies Act	M.9	360	314
30. Receipts from Church Temporalities Fund ...		10,000	10,000
31. Miscellaneous		1,105	1,873
32. Repayment by Comhlucht Siúicre Éireann, Teoranta in respect of advances for importa- tion of superphosphate on behalf of the Department			3,699
TOTAL			
<i>Original</i>	£1,432,431		
<i>Supplementary</i>	260,000		
		£1,692,431	£1,717,255

- The turnover of livestock at Abbotstown was greater than expected. The acreage under wheat was increased this year and prices for livestock and potatoes were higher than anticipated.
- An increased intake of pigs at the Dublin station was reflected in increased sales. The number of performance tested boars for sale was more than double the number estimated.
- The additional receipts were mainly from sales of livestock at all the Agricultural Stations and the Munster Institute, from sales of poultry and eggs at Ballyhaise and Clonakilty and from sales of dairy produce at the Munster Institute.
- Receipts in respect of treatment of animals and from sales of livestock were less than anticipated.
- Due to heavy demand for the higher priced proven Friesian bulls for use at artificial insemination stations receipts from leasing fees were correspondingly greater. Registration fees for dairy cattle also exceeded anticipations.
- Charolais and Polled Hereford bulls imported from North America were used for experimental purposes and there were no leasing fees from this source. Charolais bulls imported from the Continent were too young for leasing this year. In addition a substantial number of bulls were relocated in February and March 1965 and fees for these animals were not received before the end of the year.
- The demand for day-old turkey poults was better than expected and prices realised for growing birds were higher than anticipated.
- The refund from the Cavan County Committee of Agriculture was not as great as expected as fewer bulls than anticipated were located during the year.

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11. The total cost of salaries of the officers-in-charge at the central stations was not collected from the growers. A flat charge of £3 per grower for the services of these officers was substituted (S.90/4/56).
12. Prices of seed supplied, and consequently smallholders' contributions, were higher than anticipated.
15. Sums recovered from outside bodies were greater than expected due to salary increases granted during the year to the officers concerned.
16. Due to the state of the society's finances collection of the sum owing to the Department has been suspended until the loans made by the Agricultural Credit Corporation to the society have been repaid.
17. Expenditure under Subhead K.12 fell short of expectations and recoupment in respect of such expenditure was correspondingly lower.
20. No reactors were purchased under the Scheme so there were none for sale.
- 21 and 22. Applications for licences were greater than expected.
23. Due to a drop in the number of wholesalers and in the quantities of eggs acquired by them there was a decline in annual and acquisition fees. Receipts from sales of forfeited eggs were greater than expected.
24. The surplus receipts were due to an increase in the production of creamery butter.
26. Due to an unprecedented demand for live animals for export there was a heavy drop in factory slaughterings of cattle and sheep and a considerable decline in licence fees under the Fresh Meat Acts.
27. Applications for licences were lower than anticipated.
31. Miscellaneous receipts are variable and cannot be closely estimated.
32. This sum was recovered by the Company on foot of an insurance claim.

EXTRA REMUNERATION (exceeding £50)

A Principal Officer received an allowance of £547 from the funds of the Dairy Disposal Company, Limited, for acting as director/chairman of the company.

A Senior Inspector received an allowance of £325 from An Bord Bainne for services rendered to the board. He also received an allowance of £75 for acting as a member of a survey team.

The Deputy Secretary received an allowance of £325 for acting as a member of the board of An Foras Tionscal.

An Assistant Secretary received an allowance of £325 for acting as a member of the board of Cúras Tráchtála.

An Assistant Secretary received an allowance of £440 from An Bord Gráin for acting as chairman of the board.

A Senior Inspector and a Principal Officer received allowances of £354 and £97 respectively from the Pigs and Bacon Commission for acting as Chief Officer and ordinary member of the Commission. The Principal Officer also received a gratuity of £75 for acting as a member of a survey team.

A Senior Inspector received £875 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.

Two Principal Officers, one Assistant Principal Officer, one Senior Inspector, one Agricultural Inspector and one Superintending Veterinary Inspector received gratuities of £75 each from this Department's Vote and a Principal Officer received £150 from Vote 6 for acting as members of survey teams.

An Administrative Officer and a Higher Executive Officer received gratuities of £53 and £157, respectively, for the performance of higher duties.

One hundred and seventeen 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, 1965. One member, and four former members of the Veterinary Staff received gratuities ranging from £70 to £143 in respect of varying periods during the year concerned. The widow of a former member received a gratuity of £124 due to her late husband.

In addition a Veterinary Inspector on loan to the Dairy Disposal Company, Limited, for whole time duty at one of the cattle artificial insemination stations of the company received an allowance of £139 from the funds of the company.

An Agricultural Inspector received a gratuity of £197 for services rendered in the development of the honey and mushroom industries.

Two Agricultural Officers in charge of the Gaeltacht Glasshouse Scheme in Connemara and Co. Donegal received gratuities of £160 and £123, respectively, for extra attendance given during the two year period ended 14th November, 1964. Twenty-nine Agricultural Officers received amounts ranging from £51 to £220 for extra services rendered or supervisory duties in respect of varying periods between March, 1960 and March, 1965.

A Gardener received a gratuity of £156 as horticultural advisor to the Errigal Co-operative Society Ltd.

Two hundred and ninety-four employees received sums varying from £51 to £305 in respect of overtime, Sunday duty, etc.

NOTES

This Account includes expenditure of approximately £4,503 and £648 in respect of the remuneration of officers temporarily on loan, without repayment, to other Departments and to outside bodies, respectively.

Fencing posts, to the estimated value of £178 were supplied to this Department, without repayment, by the Department of Lands (Forestry Division) (S.90/2/56).

A military lorry and driver were made available by the Department of Defence in 1963 and 1964 in connection with the "Freedom from Hunger" publicity campaign (S. 4/11/62).

Motor vans surplus to the requirements of this Department were transferred without repayment to other Departments (D.306/25/62).

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

£902 to 22 herd owners in respect of cattle which failed to pass the tuberculin test under the Bovine Tuberculosis Eradication Scheme. In one of the cases the animals died before valuation and in the remaining 21 cases after valuation but before they could be collected for slaughter (S.90/11/60).

£55 to a herd owner one of whose cattle, having passed tests under the scheme, was later condemned by a factory's veterinary examiner (S.90/11/60).

Subhead D.1 of this Account includes an *ex-gratia* payment of £100 to a farmer in respect of a ram, purchased by him from Athenry Agricultural Station, which bred deformed lambs (D.306/24/63).

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

Reference	Amount	
D.306/25/62	£6	Two sums of £3 each due in respect of the castration of bulls under Section 13 (2) of the Live Stock Breeding Act, 1925.
D.306/6/62	£218	Value of 81 turkeys stolen from Athenry Agricultural School, Co. Galway.
S.90/15/56	£6	Sums of £5 and £1 due to the Veterinary College, Dublin, in respect of the transport of animals.
E.112/9/40	£106	Salary paid to a Senior Research Officer during period of incapacitation resulting from a motor accident.
D.306/3/61 and D.306/25/62	£12	£9 due in respect of a bull sold on special terms in the congested districts and £3 in respect of the unearned portion of a premium paid to the owner of a boar which did not effect the full number of services.
S.90/10/57	£198	Contribution payable in respect of reclamation work carried out under Section B of the Land Project.

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Fines amounting to £951,152 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 1963-64 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 35 cases of registered dealers who had defaulted, and in 18 cases of former registered dealers whose premises were transferred, etc. The sum involved, viz. £53, was written off (S.90/14/41). An acquisition fee of £5 under Section 15 of the Act was also written off.

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.

30th June, 1965.

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, 1965 (Capital Amounts Only)

	£
Advances under the Grain Storage (Loans) Act, 1951	390,873
Sundry purchases of bulls under special scheme for congested districts (maximum sum payable)	(a) 39,516
Loans under scheme to encourage commercial production of glasshouse crops in Gaeltacht areas	13,654
Miscellaneous	25
	<hr/>
	£444,068

(a) Reducible, if certain conditions are complied with, to £11,051.

J. C. NAGLE,
Accounting Officer.

30th June, 1965.

ACCOUNT OF RECEIPTS AND PAYMENTS IN RESPECT OF THE MARKETING OF AGRICULTURAL PRODUCE ACCOUNT IN THE
YEAR ENDED 31ST MARCH, 1965

30th June, 1965.

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, 1965

30th June, 1965.

J. C. NAGLE,
Accounting Officer.

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NATIONAL DEVELOPMENT FUND

STATEMENT OF RECEIPTS AND PAYMENTS BY THE DEPARTMENT OF AGRICULTURE IN THE YEAR ENDED 31ST MARCH, 1965

SERVICE	Balance at 1st April, 1964	Advances from Department of Finance	Total	Payments	Balance at 31st March, 1965
Provision of storage facilities for seed and ware potatoes ...	£ 853	£ —	£ 853	£ —	£ 853
Provision of facilities for the production of foundation stocks of seeds	Dr. 148	34,200	34,052	33,986	66
Buildings and equipment for Department's agricultural schools and farms	—	4,600	4,600	4,522	78
Erection of Pig Progeny Testing Stations	4	4,900	4,904	4,946	Dr. 42
Orchard planting in the Dungarvan area	Dr. 39	1,200	1,161	1,146	15
TOTAL ...£	670	44,900	45,570	44,600	970

30th June, 1965.

J. C. NAGLE,
Accounting Officer.

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

E. F. SUTTLE,
Comptroller and Auditor General.

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

See also Report of Comptroller and Auditor General

ACCOUNT OF RECEIPTS AND PAYMENTS IN RESPECT OF THE DAIRY PRODUCE (PRICE STABILISATION) FUND DURING THE YEAR ENDED 31ST MARCH, 1965

RECEIPTS					
					£
Balance on 1st April, 1964	...	...	...	...	6,921
Levies	...	...	...	...	34,277
					<u>£41,198</u>

PAYMENTS					
					£
Transfer to An Bord Baine out of the Fund (No. 1 of 1961, Section 46 (2) )	...	...	...	...	35,000
Transfer of Amount standing to credit on winding up of Fund on 31st March, 1965 (No. 1 of 1961, Section 46 (1) )	...	...	...	...	6,198
					<u>£41,198</u>

NOTE: The Dairy Produce (Price Stabilisation) Act, 1935, Section 41 (Suspending) Order 1965 (S.I. No. 47 of 1965) suspended as from 31st March, 1965, the provisions of Section 41 of the Dairy Produce (Price Stabilisation) Act, 1935, which related to the maintenance of the Dairy Produce (Price Stabilisation) Fund.

30th June, 1965.

J. C. NAGLE,
Accounting Officer.

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

E. F. SUTTLE,
Comptroller and Auditor General.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1965, 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	490,000	495,373	—	5,373
B.1.—Travelling and Incidental Expenses	20,920	20,726	194	—
B.2.—Post Office Services	14,400	20,306	—	5,906
C.—Advertising and Publicity	2,820	5,662	—	2,842
D.—Remission of Penalties	5	—	5	—
MINERALS DEVELOPMENT				
E.—Minerals Exploration and Compensation for Mineral Rights, etc., acquired	1,510	842	668	—
INSTITUTE FOR INDUSTRIAL RESEARCH AND STANDARDS				
F.1.—Grant under Section 37 (1) of the Industrial Research and Standards Act, 1961 (Grant-in-Aid)	181,000	151,000	30,000	—
F.2.—Provision of Additional Laboratories and Equipment	16,000	5,076	10,924	—
INTERNATIONAL ORGANISATIONS, ETC.				
G.—Expenses in connection with International Organisations, Special Services, Enquiries, etc.	18,920	20,457	—	1,537

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
CÓRAS TRÁCHTÁLA				
H.—Córas Tráchtála (Grant-in-Aid)				
<i>Original</i> ...	£375,000			
<i>Supplementary</i> ...	60,000			
	435,000	435,000	—	—
INDUSTRIAL DEVELOPMENT AUTHORITY				
I.—Remuneration and Expenses (Grant-in-Aid) ...	132,000	132,000	—	—
AN FORAS TIONSCAL				
J.—Grant to An Foras Tionscal (Grant-in-Aid) ...	5,000,000	3,253,142	1,746,858	—
K.—Export Guarantee Arrangements under the Insurance Act, 1953 ...	10	—	10	—
L.1.—Technical Assistance ...	350,000	214,901	135,099	—
L.2.—Irish National Productivity Committee (Grant-in-Aid)				
<i>Original</i> ...	£50,000			
<i>Supplementary</i> ...	8,000			
	58,000	58,000	—	—
M.—Grant to An Cheard Chomhairle (Grant-in-Aid) ...	38,500	24,500	14,000	—
N.—New York World's Fair, 1964-65 ...	116,000	173,543	—	57,543
O.—Commissions, Committees and Special Inquiries ...	510	1,196	—	686
P.—Shipbuilding Subsidy ...	330,000	60,000	270,000	—
Q.—Repayment of Advances under the Trade Loans (Guarantee) Acts ...	5,106	1,367	3,739	—
R.—St. Patrick's Copper Mines, Ltd.—Provision for Care and Maintenance Expenses	50,000	30,000	20,000	—
T.1.—Temporary Assistance for Industry				
<i>Original</i> ...	Nil			
<i>Supplementary</i> ...	£10			
	10	183,006	—	182,996
T.2.—Promotion of Buy Irish Campaign				
<i>Original</i> ...	Nil			
<i>Supplementary</i> ...	£10			
	10	18,482	—	18,472
	7,260,721	5,304,579	2,231,497	275,355

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Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<i>Deduct—</i> Anticipated Savings on Various Subheads (<i>See Supplementary Estimate</i>)	67,990	—	67,990	—
GROSS TOTAL				
Original £7,192,701				
Supplementary 10				
Do. 20				
— £	7,192,731	5,304,579	2,163,507	275,355
			Surplus of Gross Estimate over Expenditure £1,888,152	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i> S.—Appropriations in Aid ...	114,401	142,086	£27,685	
NET TOTAL				
Original £7,078,300				
Supplementary 10				
Do. 20				
— £	7,078,330	5,162,493	Total Surplus to be surrendered £1,915,837	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Excess due to ninth round and status increases. A sum of £140,000 was received from the Vote for Remuneration (No. 51).
- B.2.—Excess partly due to increased telephone and postal charges. There was an increase in the cost of postal services due to the transfer to the Department of the issue of duty-free licences formerly issued by the Office of the Revenue Commissioners.
- C.—Excess due to unforeseen expenditure on advertising in connection with the issue of mineral prospecting licences.
- E.—Half-yearly compensation payable in March 1965 in respect of coal production could not be paid until April, 1965 as royalties on which the compensation is based were not received within the financial year 1964–65.
- F.1. and F.2.—The Institute experienced difficulty in recruiting technical staff with a resultant reduction in expenditure on remuneration. The purchase of some major items of equipment had to be deferred until the appointment of a Director of Engineering in January, 1965 and further delay arose through lack of accommodation.
- G.—The subscription payable to the International Labour Organisation was greater than anticipated.
- J.—The labour dispute in the building industry delayed the commencement and also the completion of a number of projects.
- L.1.—A number of industrial consultancy projects for which grants were approved for payment within the year were not completed in time (saving £120,000). There was a further saving of approximately £19,000 on grants towards the expenses of Adaptation Councils due to delays in the establishment of a number of Councils.

M.—Due to unavoidable delay a number of supervisors of apprentices were not appointed until near the close of the financial year 1964–65 resulting in a saving of £14,000 on the provision for salaries and travelling expenses.

N.—Claims which were expected to be paid in 1963–64 did not mature until 1964–65.

O.—Excess due to payment of actuarial expenses in connection with the Committee on C.I.E. Pensions and Sickness Benefit Payments which proved to be much greater than anticipated.

P.—Payment was in respect of subsidy on the third ship constructed by Verolme Cork Dockyard Ltd. A claim for balance of subsidy in respect of the third ship and for subsidy on the fourth and fifth ships was not received in time for payment within the year.

Q.—The receipts from the sale of the assets by the Receiver were higher than anticipated.

R.—Expenditure on Care and Maintenance was less than expected.

T.1.—The provision was a token one as it was not possible for a number of reasons to estimate expenditure with any degree of accuracy.

T.2.—A token provision. It was not possible in the very short period during which the Campaign was launched to forecast expenditure accurately.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Contributions and fees payable under the Weights and Measures Acts, 1878 to 1936	5,445	5,715
2. Repayment on account of salaries of officers on loan to outside bodies	3,470	9,025
3. Recoupment from American Grant Counterpart Special Account (Subhead F.2 £16,000)	16,000	15,233
4. Fees under the Minerals Development Act, 1940, and the Petroleum and other Minerals Development Act, 1960 ...	22,000	20,622
5. Export Guarantee premiums and fees under the Insurance Act, 1953	6,000	5,694
6. Receipts under the Industrial and Commercial Property (Protection) Acts, 1927–1958 and Trade Marks Act, 1963	57,000	70,419
7. Contribution from O.E.C.D. towards cost of Pilot Study on Scientific Research needs	3,150	3,174
8. Miscellaneous	1,336	12,204
	<u>£114,401</u>	<u>£142,086</u>

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

3. Recoupment of expenditure under Subheads F.2 (£5,076) and Subhead L.1 (£10,157). There was no provision in the Estimate for recovery of expenditure on the coalfields exploration project (Subhead L.1) as it was expected that the project would have been completed in 1963–64.

6. Receipts from patents renewal fees, and trade mark applications, registrations and renewals etc., were greater than was anticipated.

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8. The main items were—receipts under the Friendly Societies Acts (£170); Agricultural Produce (Cereals) Acts (£203); concession fees and brochure sales etc. at New York World's Fair (£9,216); sales of drilling equipment by the Geological Survey Office (£1,776); sales of copies of the Consultants' Report on St. Patrick's Copper Mines Ltd. (£332); anonymous gift to An Foras Tionscal towards industrial development (£250); Trade Loans (Guarantee) Acts (£210).

EXTRA REMUNERATION (exceeding £50)

A Deputy Secretary received £466 as Chairman of Ceimici Teo. An Assistant Secretary received £338 as a director of Shannon Free Airport Development Co., Ltd. Another Assistant Secretary received £325 as a member of the Industrial Development Authority and £544 as Chairman of Nitirigin Éireann Teo. up to and including 18th March, 1955.

Two Principals and nine Assistant Principals received gratuities varying from £75 to £150 in respect of additional duties in connection with the surveys of industry carried out by the Committee on Industrial Organisation.

Seven Clerical Officers, nineteen Clerk-Typists and a Messenger received sums varying from £51 to £147 in respect of overtime.

Two Examiners in the Industrial and Commercial Property Registration Office received allowances of approximately £177 each for supervisory and other duties.

Seven Examiners in the Industrial and Commercial Property Registration Office received sums varying from £117 to £269 in respect of the examination of patents applications performed outside their normal hours of duty.

NOTES

The Accounts of other Departments include expenditure of approximately £,312 in respect of remuneration of staff on loan without repayment to this Department.

Penalties totalling £18,500 representing the amounts due by a flour milling concern in respect of the milling of wheat in excess of the quota at three of the Company's mills during the cereal years 1961-62 and 1962-63 were waived, Subhead D (S.99/42/46)

A sum of £27 stolen from the Industrial and Commercial Property Registration Office was recovered through the Courts. There was no loss to public funds.

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, 1965	Total Expenditure to 31st March, 1965
	O	Other		
	£	£	£	£
Committee on Industrial Organisation (1961-62)	22	(A) 2,488	2,510	17,104
Working Party on Growing of Flax and Hemp as Industrial Crops (1963-64)	60	(A) 232	292	350
Commission on C.I.E. Pensions and Sickness Benefit Payments (1963-64)	1,050	—	1,050	1,139
Working Party on Industrial Estates (1962-63)	—	(A) 143	143	693
Committee on Development Centres and Industrial Estates (1963-64)	—	(A) 573	573	957
Committee on selection and training of Supervisors in Industry (1964-65)	36	(A) 942	978	978
Commission on weekly working hours in the Building Industry (1964-65)	27	(A) 28	55	55
£	1,195	4,406	5,601	21,276

J. C. B. MACCARTHY,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
16th June, 1965.

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.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1965, 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
	£	£	£	£
A.—Salaries, Wages and Allowances <i>Original</i> £1,030,000 <i>Supplementary</i> 250,000	1,280,000	1,290,756	—	10,756
B.1.—Travelling and Incidental Expenses 	32,430	36,794	—	4,364
B.2.—Post Office Services 	158,310	187,454	—	29,144
C.—Equipment, Stores and Maintenance 	35,000	24,968	10,032	—
D.1.—Grant to Córas Iompair Éireann <i>Original</i> ... £10 <i>Supplementary</i> 1,999,990	2,000,000	2,000,000	—	—
D.2.—Córas Iompair Éireann Redundancy Compensation ...	700,000	724,055	—	24,055
E.—Grants for Harbours 	190,000	166,655	23,345	—
F.1.—Grant under Section 2 of the Tourist Traffic Act, 1961 (Grant-in-Aid)	1,350,000	1,335,000	15,000	—
F.2.—Resort Development (Grant-in-Aid) 	250,000	250,000	—	—
F.3.—Development of Holiday Accommodation (Grant-in-Aid)	420,000	360,000	60,000	—
G.1.—Acquisition of Land, Buildings, etc., at Airports ...	15,000	708	14,292	—
G.2.—Constructional Works at Airports including Furnishing of Buildings ...	600,000	452,769	147,231	—
H.1.—Maintenance Works at Airports including Supplies and Renewal of Furniture and Fittings 	110,200	109,560	640	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
H.2.—Fuel, Water, Light and Cleaning at Airports ...	72,500	65,592	6,908	—
I.—Transport of Staff ...	20,000	23,475	—	3,475
J.—Radio Equipment ...	300,000	76,041	223,959	—
K.1.—Shannon Free Airport Development Company, Limited (Grant-in-Aid)				
<i>Original</i> ... £410,000				
<i>Supplementary</i> 70,000				
	480,000	480,000	—	—
K.2.—Shannon Free Airport Development Company, Limited—Housing Subsidies and Grants ...	90,000	78,950	11,050	—
L.1.—Wreck and Salvage, Relief of Distressed Seamen, etc.	200	522	—	322
L.2.—Pensions and Allowances to Seamen or their Dependants and Medical Expenses of Seamen (No. 19 of 1946) ...	11,500	12,929	—	1,429
M.—Expenses in connection with International Organisations	88,180	102,701	—	14,521
N.—Technical Assistance ...	7,500	5,945	1,555	—
O.—Rural Electrification ...	430,330	430,174	156	—
P.—Grants for Bottled Gas Installations ...	2,000	2,928	—	928
Q.—Recompment to Aer Lingus of certain Costs in connection with Pilot Training ...	7,500	—	7,500	—
R.—Commissions, Committees and Special Inquiries ...	10	165	—	155
S.—Grants for the Improvement of Roads to Generating Stations ...	12,000	18,336	—	6,336
	8,662,660	8,236,477	521,668	95,485
<i>Deduct—</i>				
Anticipated Savings on various Subheads (<i>See Supplementary Estimate</i>) ...	219,990	—	219,990	—
GROSS TOTAL				
<i>Original</i> £6,342,670				
<i>Supplementary</i> 2,100,000				
	£ 8,442,670	8,236,477	301,678	95,485
	Estimated	Realised	Surplus of Gross Estimate over expenditure £206,193	
<i>Deduct—</i>			Surplus of Appropriations in Aid realised	
T.—Appropriations in Aid ...	1,221,140	1,307,608	£86,468	
NET TOTAL			Total Surplus to be surrendered £292,661	
<i>Original</i> £5,121,530				
<i>Supplementary</i> 2,100,000				
	£ 7,221,530	6,928,869		

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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- C.—Equipment for Cork Airport estimated at £8,000 was ordered but not delivered within the year. The account for other equipment estimated at £2,000 was not received in time for payment within the year.
- D.2.—The increase was primarily due to increases granted in salaries and wages, after the estimate had been furnished.
- E.—Works expected to be carried out during the year at three harbours did not commence while progress at two other harbours was slower than anticipated.
- F.3.—A number of applications for grants took longer than usual to deal with because of their complex nature.
- G.1.—Land acquisition provided for in the estimate did not proceed as expected owing to unforeseen circumstances.
- G.2.—It was not found possible to undertake certain projected works which necessitated detailed planning and consultation with the interests affected. In addition contractors' accounts for certain works were not received in time for payment within the year.
- H.2.—Saving due mainly to the fact that the new Control Building at Shannon Airport came into service later than expected.
- I.—Excess due to an increase in bus fares by Córas Iompair Éireann in March, 1964.
- J.—Saving due mainly to the fact that surveillance radar for Dublin Airport (£19,000) and radar simulator for Shannon Airport (£27,000) were not delivered during the year.
- K.2.—Saving due to non-payment within the year of grants for one scheme which had not been completed.
- L.1.—The estimate is necessarily tentative and expenditure cannot be accurately foreseen.
- L.2.—Excess due to pension increases, fewer cessations and greater medical expenses than had been expected.
- M.—The excess is due to payment being made of a contribution of £24,500 to the Euro-control Organisation for which a token provision was provided, offset to some extent by savings on other items due to unavoidable overestimation.
- N.—The cost of a Fuel Efficiency Promotional Drive was less than anticipated while a provision towards the cost of instruction courses in fuel efficiency for works engineers and boiler operators was not required.
- P.—The number of applicants for bottled gas grants was greater than was foreseen when the estimate was prepared.
- Q.—Provision is made in this subhead for the recoupment to Aer Lingus of the difference in cost of training pilots in this country and the cost of training abroad. No claim for payment was made by the company during the year.
- R.—A token estimate was provided to defray the expenses of commissions, committees, etc., which may be set up from time to time. Expenditure out of this subhead cannot be accurately foreseen.
- S.—Expenditure was greater than estimated due to an increased demand for these works which were necessary to facilitate turf production for the generating stations.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Contributions and fees payable under the Gas Regulation Acts, 1920 to 1957	750	831
2. Fees under the Road Transport Acts, 1932 to 1958 (excluding sums paid for the issue of vehicle plates by the Garda Síochána)	2,520	2,581
3. Fees under the Air Navigation and Transport Acts, 1936 to 1959	16,170	19,359
4. Receipts under the Merchant Shipping and Mercantile Marine Acts	6,000	5,269
5. Foreshore rents and licence fees... ..	750	1,876
6. Passenger service charge at airports	210,000	227,619
7. Class B communications traffic	1,500	848

SHANNON AIRPORT

8. Landing fees, etc.	530,000	572,425
9. Lettings of offices, stores, sites, surplus lands (including sale of crops), etc.	79,400	83,613
10. Receipts from hostel accommodation	2,000	996
11. Concession fees	14,300	16,823
12. Staff payments in respect of transport (Subhead I) ...	5,500	6,281
13. Catering and Sales Service year ended 31st January, 1964 ...	50,000	66,550
14. Shannon Communications Charges	96,000	89,369

DUBLIN AIRPORT

	Estimated	Realised		
	£	£		
15. Surplus on Dublin Airport Management Account year ended 31st March, 1964	182,000	176,549		
<i>Deduct—</i>				
Deficit on Aer Rianta Teoranta General Administration Account	39,000	41,869		
			143,000	134,680

CORK AIRPORT

16. Landing fees, etc.	24,000	29,390
17. Lettings of offices, stores, sites, surplus lands (including sale of crops), etc.	18,500	22,639
18. Concession fees	5,450	4,745

TOURISM

19. Fees under the Tourist Traffic Act, 1952	2,300	11
20. Miscellaneous receipts	13,000	21,703
	<u>£1,221,140</u>	<u>£1,307,608</u>

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3. Surplus due to an increase in the number of licences issued and renewed during the year and in the number and size of aircraft certificated.
5. Receipts were greater than anticipated when the estimate was prepared.
6. Surplus due to an unanticipated increase in passenger embarkations at the three airports.
7. The deficiency is due to the introduction of alternative methods of transmitting information by airlines and to alteration in traffic schedules.
8. Due to an unanticipated increase in landings, receipts were greater than expected.
10. Anticipated profit on the operation of the passenger hostels at Shannon Airport did not materialise due to a further reduction in the demand by air passengers for hostel accommodation.
11. The new car hire concession which operated from November, 1964 guaranteed substantially higher fees than had been envisaged when the estimate was prepared while receipts from other concessions were greater than expected.
13. The increase in profits was higher than anticipated due to an increase in passenger traffic, economies in operation and intensive promotional efforts.
14. Due to the adoption of revised accounting arrangements for the collection of these charges some £10,000 receipts held in suspense were not appropriated within the year.
15. The deficiency is due to increased expenditure on the management of the Airport attributable to wage increases. 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.
16. The surplus is due to an unexpected increase in landings at the airport.
17. Rents which were due for payment in 1963-64 were received during the year.
18. The deficit is due mainly to the cessation of the original catering concession on 30th September, 1964 and the fact that under the new concession no fee was payable within the year.
19. Fees of approximately £2,000 in connection with an application for a guaranteed loan were not received during the year as the project did not proceed as quickly as had been expected.
20. Miscellaneous receipts are variable and accurate estimation is not possible. They include payments by airlines, the Catering Service and others at Shannon and Cork Airports for services rendered by the Department on a repayment basis, recoupment in respect of salaries of officers on loan to outside bodies, payment for meteorological data, etc.

EXTRA REMUNERATION (exceeding £50)

Two Assistant Secretaries received gratuities of £466 and £51, respectively, as Directors of Irish Steel Holdings Ltd., and the British and Irish Steam Packet Co., Ltd.

A Principal received £338 as a Director of Shannon Free Airport Development Co., Ltd.

A Staff Officer in the Mercantile Marine Office, Cork received a gratuity of £100 for extra attendance and responsibilities.

A Meteorological Assistant received a gratuity of £51 for special duties in radio activity work.

An Executive Officer in the Minister's office received a gratuity of £88 for special duties.

Three hundred and sixty-seven employees received sums varying from £51 to £913 in respect of extra attendance and night duty allowances.

NOTES

1. Subhead I includes expenditure on subsidised transport of immigration officials (£125), Customs and Excise staff (£585), Post Office staff (£1,863) and Department of Agriculture staff (£135) (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. Sums totalling £434 due to the Department in respect of Shannon Communications charges and Class B messages rendered to airline companies were written off as irrecoverable (S.99/11/59).
4. A levy of £340, imposed as a result of unlicensed removals of beach material from the bed of the River Foyle, was waived (D.106/13/62).
5. An *ex-gratia* payment of compensation amounting to £200 was made to a landowner in respect of alleged interference with his water supply as a result of the construction of Cork Airport (S.99/14/57).
6. Used packing cases valued at £30 were transferred, without repayment, from Valentia Observatory to the Department of Posts and Telegraphs. The cost of transport of the cases was £18 (S.99/19/50).

T. J. BEERE,
Accounting Officer.

DEPARTMENT OF TRANSPORT AND POWER,
10th June, 1965.

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.

STATE AIRPORTS

STATEMENT OF EXPENDITURE AND REVENUE FOR THE YEAR ENDED 31ST MARCH, 1965

1963-64				1964-65			
Total	Shannon	Dublin	Cork	Total	Shannon	Dublin	Cork
£	£	£	£	£	£	£	£
EXPENDITURE							
I. AIR NAVIGATION SERVICES							
Air Traffic Control							
156,475	85,099	54,556	16,120	195,019	101,141	75,591	18,287
40,644	32,562	5,244	2,838	41,219	32,431	5,904	2,884
Meteorological Service							
141,036	76,872	53,781	10,383	169,884	89,084	65,849	14,951
36,672	16,289	12,304	8,079	40,149	18,692	13,082	8,375
Radio Service							
248,675	201,958	34,919	11,798	268,605	206,985	48,129	13,491
32,897	24,252	6,954	1,691	44,569	28,023	10,618	5,928
52,351	41,073	6,561	4,717	51,688	40,983	6,541	4,164
II. AIRPORT MANAGEMENT							
Administration							
141,322	57,287	70,778	13,257	160,672	64,657	81,110	14,905
Security Force							
103,562	41,442	46,650	15,470	123,869	45,487	59,070	19,312
Salaries, Wages and Superannuation							
154,834	72,233	64,852	17,749	188,610	88,816	78,293	21,501
48,311	16,357	27,945	4,009	43,247	11,558	25,094	6,595
38,173	23,391	9,816	4,966	40,082	24,011	11,383	4,688
14,086	14,086	—	—	17,000	17,000	—	—
124,887	45,749	61,106	18,032	141,889	53,654	70,606	17,629
Operation of Airport Post Office							
Other Costs							
£1,383,925	749,250	455,566	129,109	1,526,502	822,522	551,270	152,710
TOTAL EXPENDITURE				TOTAL EXPENDITURE			
£				£			

STATE AIRPORTS (Contd.)

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1963-64				1964-65			
REVENUE							
Total	Shannon	Dublin	Cork	Total	Shannon	Dublin	Cork
£	£	£	£	£	£	£	£
829,706	490,253	316,421	23,032	964,519	572,425	362,704	29,390
185,722	85,247	84,137	16,338	209,744	91,231	95,874	22,639
36,573	13,225	18,572	4,776	42,747	16,823	21,178	4,746
196,791	22,070	160,065	14,656	229,414	33,625	177,915	17,874
82,308	50,603	31,705	—	141,446	94,160	47,286	—
93,897	93,897	—	—	89,372	89,372	—	—
1,407	1,407	—	—	844	844	—	—
31,250	13,308	10,832	7,110	26,408	12,383	9,421	4,604
1,457,654	770,010	621,732	65,912	1,704,494	910,863	714,378	79,253
1,333,925	749,250	455,566	129,109	1,526,502	822,522	551,270	152,710
(+) 123,729	(+) 20,760	(+) 166,166	(—) 63,197	(+) 177,992	(+) 88,341	(+) 163,108	(—) 73,457
904,238	479,533	309,547	115,158	957,564	498,189	338,681	120,694
£780,509	458,773	143,381	178,355	779,572	409,848	175,573	194,151
Total	Shannon	Dublin	Cork	Total	Shannon	Dublin	Cork
£	£	£	£	£	£	£	£
9,792,155	5,271,795	3,267,690	1,252,670	10,402,694	5,458,020	3,625,942	1,318,732
610,539	186,225	358,252	66,062	586,037	215,834	310,430	59,773
£10,402,694	5,458,020	3,625,942	1,318,732	10,988,731	5,673,854	3,936,372	1,378,505
418,586	175,853	195,801	46,932	419,294	176,553	195,809	46,932

T. J. BEERE,
Accounting Officer.

10th June, 1965.

NATIONAL DEVELOPMENT FUND

STATEMENT OF RECEIPTS AND PAYMENTS BY THE DEPARTMENT OF TRANSPORT AND POWER
IN THE YEAR ENDED 31st MARCH, 1965

SERVICE	Balance at 1st April, 1964	Receipts	Total	Payments	Balance at 31st March, 1965
	£	£	£	£	£
Improvement works at Dublin Harbour	—	94,791	94,791	94,791	—
Improvement works at Limerick Harbour ...	5,553	15,357	20,910	20,910	—
TOTAL ... £	5,553	110,148	115,701	115,701	—

10th June, 1965

T. J. BEERE,
Accounting Officer.

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

E. F. SUTTLE,
Comptroller and Auditor General.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1965, 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 a Grant-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances				
<i>Original</i> £9,633,000				
<i>Supplementary</i> 3,679,000				
	13,312,000	13,120,288	191,712	—
B.—Travelling and Incidental Expenses				
<i>Original</i> ... £282,000				
<i>Supplementary</i> 65,300				
	347,300	369,858	—	22,558
C.—Accommodation and Building Charges	1,219,000	1,028,945	190,055	—
D.—Conveyance of Mails ...	1,125,000	1,176,223	—	51,223
E.—Postal and General Stores ...	577,000	618,781	—	41,781
F.—Engineering Stores and Equipment	5,395,000	4,919,267	475,733	—
G.—Telephone Capital Repayments	2,260,000	2,257,239	2,761	—
H.—International Conferences and Conventions	17,000	14,713	2,287	—
I.—Losses	8,000	7,838	162	—
J.—Superannuation and other Non-effective Payments				
<i>Original</i> ... £660,100				
<i>Supplementary</i> 44,900				
	705,000	686,432	18,568	—
BROADCASTING				
K.1.—Grant equivalent to Net Receipts from Broadcasting Licence Fees (Grant-in-Aid)				
<i>Original</i> £1,400,000				
<i>Supplementary</i> 50,000				
	1,450,000	1,450,000	—	—
	26,415,300	25,649,584	881,278	115,562

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Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<i>Deduct—</i> Anticipated Savings on various Subheads (<i>See</i> Supplementary Estimate)	454,300	—	454,300	—
GROSS TOTAL <i>Original</i> £22,576,100 <i>Supplementary</i> 3,384,900 —	£25,961,000	25,649,584	426,978	115,562
			Surplus of Gross Estimate over Expenditure £311,416	
<i>Deduct—</i> T.—Appropriations in Aid <i>Original</i> £7,518,100 <i>Supplementary</i> 568,900 —	Estimated 8,087,000	Realised 7,950,454	Deficiency of Appropriations in Aid realised £136,546	
NET TOTAL <i>Original</i> £15,058,000 <i>Supplementary</i> 2,816,000 —	£17,874,000	17,699,130	Net Surplus to be surrendered £174,870	

In addition to the amount accounted for in this Vote, a further sum of £8,000 was provided from the Vote for Increases in Pensions (No. 52).

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Broadcasting Licence Fees	1,645,000	1,651,484

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Forecast difficult because of uncertainties arising from pay negotiations.
- B.—Incidental expenses greater than anticipated.
- C.—Expenditure on buildings less than expected (£230,000) offset by extra expenditure on rents, rates, lighting, etc. (£40,000).
- E.—Mainly due to more accounts for stationery, etc., having been cleared than expected (£21,000), and to greater expenditure on motor vans, etc., for mail services (£14,000).
- F.—Certain contract works, for which provision had been made, did not mature for payment.
- H.—Conference expenses less than anticipated.

APPROPRIATIONS IN AID

				Estimated	Realised
				£	£
1. Recovery in respect of Telephone Capital expenditure					
<i>Original</i>	...	...	£6,000,000		
<i>Supplementary</i>	...	...	200,000	6,200,000	6,039,990
2. Receipts in respect of Savings services					
<i>Original</i>	...	...	£302,200		
<i>Supplementary</i>	...	...	120,900	423,100	427,402
3. Receipts in respect of Social Welfare services					
<i>Original</i>	...	...	£473,500		
<i>Supplementary</i>	...	...	142,000	615,500	616,151
4. Receipts in respect of Civil Aviation, Meteorological and Marine Radio services					
<i>Original</i>	...	...	£50,000		
<i>Supplementary</i>	...	...	38,000	88,000	83,000
5. Receipts in respect of services performed for the Revenue Commissioners					
<i>Original</i>	...	...	£47,500		
<i>Supplementary</i>	...	...	9,000	56,500	56,500
6. Provision of stores for other Government Departments					
<i>Original</i>	...	...	£357,900		
<i>Supplementary</i>	...	...	3,000	360,900	352,581
7. Sale of engineering stores					
<i>Original</i>	...	...	£58,000		
<i>Supplementary</i>	...	...	37,000	95,000	99,483
8. Sale of non-engineering stores	...	...	...	10,200	9,274
9. Receipts in respect of agency services performed for other Administrations					
<i>Original</i>	...	...	£108,000		
<i>Supplementary</i>	...	...	4,000	112,000	115,309
10. Repayment by the British Government in respect of compensation allowances (Subhead J)	...	...	...	17,500	17,668
11. Miscellaneous					
<i>Original</i>	...	...	£93,300		
<i>Supplementary</i>	15,000	108,300	133,096
	TOTAL				
<i>Original</i>	£7,518,100		
<i>Supplementary</i>	568,900	£8,087,000	£7,950,454

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11. These cannot be accurately estimated.

They include the following:—

	£
(a) Commission on repurchase of stamps	5,733
(b) Special leave at cost of substitution; overpayment of wages, etc.	10,118
(c) Wireless examination fees and transmitting permits ...	14,349
(d) Carriage of newspapers by Departmental vans	11,899
(e) Works carried out for and services rendered to outside bodies	37,931
(f) Renting of Post Office premises	14,953
(g) Void postal and money orders	10,800
(h) Staff on loan to outside bodies	4,468

I.—LOSSES—CLASSIFIED SCHEDULE

Misappropriation of official cash amounting to £475 and of a Savings Bank deposit of £36 by an Assistant at a Sub-Post Office. The offender was dismissed and prosecuted. The Sub-Postmistress was also dismissed. The loss to public funds was reduced by £30 made good by the offender	481
Robbery at a Sub-Post Office. The offender was not apprehended (S.41/1/54)	237
Robbery at a Sub-Post Office. The offenders were prosecuted (S.41/1/64)	201
Fraudulent negotiation of telegraph money orders at a Post Office. The loss to public funds was reduced by £12, made good by the paying officer, who was held to be negligent	108
Theft and fraudulent negotiation of postal orders amounting to £174 by a temporary Junior Postman and by members of the public at a Post Office. The Junior Postman was dismissed and all the offenders were prosecuted. The loss to public funds was reduced by £3 recovered and balance of wages due £3 withheld	171
Losses ranging from £1 to £45 due to burglary, robbery, fraud, etc. (42 cases)	393
Miscellaneous losses (mainly counter losses) not exceeding £20 and not involving suspicion of fraud or culpable negligence by Post Office servants	969
Compensation for loss or damage to parcels and letters—	
	Loss Damage
	£ £
Registered and insured parcels	289 1,283
Other parcels	2,547 271
Registered and insured letters	875 13
	<hr/> £3,711 £1,567
	5,278
TOTAL	£7,838

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

	£
Misappropriation of Savings Bank moneys (1 case)	54
Fraudulent withdrawals from Savings Bank (23 cases)	234
Fraudulent negotiation of Money Orders (3 cases)	16
Abstraction from postal packets (9 cases)	99
Theft, burglary and misappropriation of cash, stamps, etc. (5 cases)	2,409
	<hr/> £2,812

LOSSES OF STORES

Postal stores from stock during transit, etc.	...	...	...	£
Engineering stores written off under the authority of the Secretary, Engineer-in-Chief, or Controller of Stores (62 cases)	...	...	...	16
Stores to the value of £230 were used in making good malicious damage.				299

Transactions during the year included 1,049,000 money orders amounting to £21,034,000; 8,292,000 postal orders amounting to £6,930,000; 2,822,000 Savings Bank deposits and withdrawals amounting to £49,297,000; Postmasters' and other remittances amounting to £148,938,000. A total of 7,526,000 parcels were dealt with and engineering stores to the value of £5,465,000 were handled. (Figures are approximate).

EXTRA REMUNERATION (exceeding £50)

Five thousand six hundred and fifty-seven officers received sums ranging between £51 and £847 in respect of extra attendance and other duties.

NOTES

1. Two claims totalling £2 were abandoned as irrecoverable; forty-one claims totalling £935 and nineteen claims totalling £475 in respect of damage to vehicles were abandoned on a mutual forbearance basis and on a halving basis, respectively.

In forty-one cases of damage to official vehicles in which no claim against members of the public arose, the drivers were held to be guilty of negligence. The cost of making good the damage was £1,065.

2. Three claims for repayment services amounting to £39 were abandoned. Two claims were reduced to £7 under a halving agreement; reductions totalling £64 were made in four other cases.

3. Claims totalling £126 in respect of legal expenses, due mainly from telephone subscribers, were abandoned.

4. A firm which had contracted to creosote and deliver telephone poles went into voluntary liquidation before all the poles had been delivered, but after payment had been made on foot of the contract. The Department's claim for the cost of delivery of the poles was admitted in the sum of £890 by the appointed liquidator and dividends totalling £690 were subsequently received. The balance £200 was written off as irrecoverable.

5. Extra-contractual payments totalling £1,443 were made to twenty contractors in respect of their liability for turnover tax on contracts made by this Department (S.9/9/54).

6. A payment of £250 was made to the owner of a 3 ton truck for damage sustained when the covering over Departmental excavations collapsed under the vehicle.

7. Eleven amounts totalling £35 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.

8. A claim for £11 for loss of services of a postman assaulted by two members of the public was abandoned on legal advice.

9. Stores value £450 were stolen from telephone kiosks (461 cases) and the cost of labour in making good damage was £94.

10. Stores value £20 surplus to the requirements of the Department of Transport and Power were transferred to this Department (S.99/19/50).

11. Commemoration, etc., stamps of the nominal value of £1,519 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,
18th June, 1965.

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.

APPENDIX No. I

ABSTRACT OF ENGINEERING EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 1965

SUMMARY

Estimated Expenditure (as revised for Supplementary Estimate)			Actual Expenditure			
Lines and Apparatus		Electric Light and Power	Lines and Apparatus		Electric Light and Power	
Telegraph Services	Telephone Services	Common Services	Telegraph Services	Telephone Services	Common Services	
£	£	£	£	£	£	
56,700	6,200,000	35,200	39,242	*6,039,990	39,999	
45,400	486,600	14,500	48,849	465,865	13,637	
118,500	1,613,100	71,100	134,029	1,630,278	75,415	
800	72,000	300	416	80,579	192	
£8,714,200			£8,568,491			

* Includes £250,000 for increase in stock of engineering stores.

(a)	Includes stores valued £1,458,000 charged to suspense head of the Telephone Capital Account.
(b)	Includes stores valued £1,708,000 charged to suspense head of the Telephone Capital Account.

APPENDIX No. III

J.—STATEMENT OF SUPERANNUATION AND OTHER NON-EFFECTIVE
PAYMENTS FOR THE YEAR 1964-65

	£	£
1. Annual allowances and pensions (Superannuation Acts, 1834 to 1963) and certain Children's Allowances		409,230
2. (a) Gratuities to officers retiring with less than 10 years' service (Section 6, Superannuation Act, 1859)	130	
(b) Additional Allowances (lump sums) (Sections 1, 3 and 6, Superannuation Act, 1909 and Section 2, Superannuation Act, 1954)	126,186	
(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)	30,957	
(d) Marriage Gratuities	33,129	190,402
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)	11,073	
(b) Gratuities granted by the Minister for Posts and Telegraphs to unestablished officers not qualified for grants under the Superannuation Acts	26,824	37,897
4. Workmen's Compensation, etc. (Section 1, Superannuation Act, 1887; Workmen's Compensation Act, 1906; Workmen's Compensation Acts, 1934 to 1955)		20,153
5. Compensation Allowances under Article 10 of the Treaty of 6th December 1921		11,112
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		17,638
TOTAL		<u>£686,432</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, 1965	Total for the previously expired period	Total to 31st March, 1965		Payments in the year ended 31st March, 1965	Total for the previously expired period	Total to 31st March, 1965
	£	£	£		£	£	£
To Balance on 31st March, 1964	—	81,845	—	By Balance on 31st March, 1964	81,845	—	—
" Advances from the Ex- chequer	6,100,000	35,491,858	41,591,858	" Expenditure on works ..	5,789,990	34,115,703	39,905,693
" Stores held under suspense head now allocated ...	—	—	—	" Expenditure on stores not yet allocated (suspense head)	250,000	1,458,000	1,708,000
" Balance on 31st March, 1965	21,835	—	21,835				
TOTAL	6,121,835	35,573,703	41,613,693	TOTAL	6,121,835	35,573,703	41,613,693

DEPARTMENT OF POSTS AND TELEGRAPHS,
18th June, 1965.

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.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1965, 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 <i>Original</i> ... £373,000 <i>Supplementary</i> 138,500	511,500	504,674	6,826	—
B.—Permanent Defence Force: Pay <i>Original</i> £3,581,353 <i>Supplementary</i> 1,541,500	5,122,853	5,128,253	—	5,400
C.—Permanent Defence Force: Allowances <i>Original</i> £1,100,044 <i>Supplementary</i> 582,200	1,682,244	1,592,278	89,966	—
D.—Reserve Defence Force: Pay, etc. <i>Original</i> ... £386,435 <i>Supplementary</i> 32,000	418,435	419,177	—	742
E.—Chaplains and Officiating Clergymen: Pay and Allowances <i>Original</i> ... £19,140 <i>Supplementary</i> 6,000	25,140	22,968	2,172	—
F.—Civilians attached to Units: Pay, etc. <i>Original</i> ... £881,221 <i>Supplementary</i> 95,500	976,721	971,077	5,644	—
G.—Civil Defence	228,375	107,393	120,982	—
H.—Defensive Equipment <i>Original</i> ... £450,000 <i>Supplementary</i> 157,500	607,500	605,460	2,040	—
I.—Medicines and Instruments <i>Original</i> ... £17,466 <i>Supplementary</i> 5,000	22,466	22,706	—	240

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
J.—Mechanical Transport ...	219,690	164,412	55,278	—
K.—Provisions ...	360,758	327,448	33,310	—
L.—Petrol, Fuel Oils, etc. ...	99,496	91,439	8,057	—
M.—Clothing and Equipment ...	439,200	413,470	25,730	—
N.—Animals, Forage, etc. ...	18,991	14,878	4,113	—
O.1.—General Stores ...	311,545	150,334	161,211	—
O.2.—Helicopters ...	139,224	140,879	—	1,655
P.—Naval Stores ...	74,703	42,261	32,442	—
Q.—Engineer Stores ...	23,810	15,912	7,898	—
R.—Solid Fuel, Electricity, Gas and Water ...	187,325	192,156	—	4,831
S.—Buildings ...	199,064	137,431	61,633	—
T.—Barrack Services ...	95,458	96,480	—	1,022
U.—Transportation, etc.				
<i>Original</i> ...	£86,421			
<i>Supplementary</i> ...	15,000			
	101,421	97,377	4,044	—
V.—Insurance ...	143,103	137,021	6,082	—
W.—Expenses of Equitation Teams at Horse Shows ...	6,000	2,383	3,617	—
X.—Travelling and Incidental Expenses ...	42,407	20,167	22,240	—
Y.—Post Office Services				
<i>Original</i> ...	£100,300			
<i>Supplementary</i> ...	17,000			
	117,300	115,392	1,908	—
AA.—Military Educational Courses and Visits abroad				
<i>Original</i> ...	£10,000			
<i>Supplementary</i> ...	5,000			
	15,000	15,228	—	228
BB.—Irish Red Cross Society (Grant-in-Aid) ...	23,600	21,982	1,618	—
CC.—Compensation ...	16,800	7,945	8,855	—
DD.—Lands ...	25,215	16,899	8,316	—
Balances Irrecoverable ...	—	5	—	5
	12,255,344	11,595,485	673,982	14,123

Vote 44

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<i>Deduct—</i> Anticipated Savings on various Subheads (See Supplementary Estimate)	559,600	—	559,600	—
GROSS TOTAL				
Original £9,660,144				
Supplementary 2,035,600	£ 11,695,744	11,595,485	114,382	14,123
			Surplus of Gross Estimate over Expenditure	
			£100,259	
<i>Deduct—</i> Z.—Appropriations in Aid	Estimated	Realised	Surplus of Appropriations in Aid realised	
Original ... £144,644				
Supplementary 81,000	225,644	265,869	£40,225	
NET TOTAL			Total Surplus to be surrendered	
Original £9,515,500			£140,484	
Supplementary 1,954,600	£ 11,470,100	11,329,616		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The net additional cost of the various increases in salary scales was slightly less than estimated.
- C.—The saving is due mainly to the fact that a large number of marriage allowance warrants, issued on 25th March in respect of the retrospective increase in the allowance, was not presented for payment before 31st March.
- E.—The saving is due mainly to the fact that pay increases for which provision had been made were not paid within the financial year.
- F.—There was a saving of £9,000, approximately, on the pay of civilian employees due to unfilled vacancies and to the suppression of posts. This was partly offset by an excess of £3,400, approximately, on the services of professional consultants, which were required to a greater extent than anticipated, owing to the strength of Medical Officers being below Establishment and to the absence of Medical Officers on the Cyprus operation.
- G.—Grants to local authorities were less than expected (£5,000). Plans for the establishment of County and Sub-County controls did not reach the expenditure stage (£30,000). The purchase of certain equipment for which provision had been made was deferred and other items which were ordered were not delivered within the year (£70,000). It was not possible to have the printing of the Home Protection Handbook completed within the year (£13,000).
- I.—The expenditure includes the sum of £16 paid (*ex-gratia*) to contractors in respect of clerical errors made when tendering (S.9/4/52).

J.—The purchase of certain vehicles was deferred (£16,800), and other vehicles which were ordered were not delivered within the year. The number of applications for car advances from officers assigned to duty with An Fórsa Cosanta Áitiúil was less than expected and many of those made did not qualify for the maximum advance, resulting in a saving of £13,247.

K.—The saving is due to the average strength being below that for which provision was made and to the absence of personnel serving overseas, partly offset by increases in the cost of the daily ration.

L.—The consumption of petrol and fuel oils was less than anticipated.

M.—The saving is due to slow delivery of stores.

N.—The expenditure on the purchase of horses was approximately £5,000 less than the amount provided. There was a partial offset of £900, approximately, excess expenditure on the purchase of harness, saddlery, etc., as a result of a carry-over from the previous year.

O.1.—The saving is due mainly to the deferment of purchases and to the non-delivery of stores ordered. Expenditure includes the sum of £67 paid (*ex-gratia*) to contractors in respect of clerical errors made when tendering (S.8/46/41 and S.9/4/52).

O.2.—The excess is due to the greater use of the helicopters than had been anticipated.

P.—The saving is due to (a) the deferment of purchase of certain stores and equipment (b) the cost of some items being less than anticipated and (c) the slow delivery of stores.

Q.—The saving is due to certain requirements being less than was anticipated and to slow delivery of stores.

R.—The excess is due mainly to increased consumption of electricity.

S.—The saving is due to new works, renewals and maintenance not being proceeded with to the extent provided for and to delay in completion of certain contracts and delivery of stores as a result of the labour dispute in the building trade.

T.—The excess is due to the increased cost of laundry services.

U.—It is not possible to estimate accurately expenditure under this heading.

V.—The average strength was below that for which provision was made.

W.—The saving is due mainly to the non-attendance of a team at American shows.

X.—The saving is due mainly to under-expenditure on advertisements, medals, enlistment awards, and travelling and subsistence.

Y.—The saving is due mainly to expenditure on telephones and telegrams being less than was anticipated.

BB.—Demands on the Emergency Relief Fund were less than expected and payment of the full provision under this heading was not necessary.

CC.—It is not possible to estimate accurately expenditure under this heading.

DD.—The saving is due mainly to the fact that the expenditure on the purchase of sites and hire of premises was less than was anticipated, and that the expenditure on the maintenance of lands was also less than was expected.

Balances Irrecoverable—Special subhead opened with Department of Finance authority. See Losses Statement.

Vote 44

APPROPRIATIONS IN AID

					Estimated	Realised
					£	£
1. Revenue from lands and premises						
Original	...	...	...	£18,725		
Supplementary	...	...	...	2,000		
					20,725	23,433
2. Sale of surplus land	...	...	...		3,500	2,128
3. Sale of surplus stores and unserviceable clothing						
Original	...	...	...	£6,000		
Supplementary	...	...	...	14,000		
					20,000	22,047
4. Sale of hides and offals	...	...	...		2,500	1,587
5. Sale of supplies on repayment						
Original	...	...	...	£55,000		
Supplementary	...	...	...	5,000		
					60,000	63,509
6. Revenue from bands	...	...	...	...	1,000	1,286
7. Receipts on discharge by purchase						
Original	...	...	...	£3,500		
Supplementary	...	...	...	9,000		
					12,500	16,127
8. Refunds in respect of treatment and maintenance of patients in military hospitals	...	...	...	...	11,375	22,290
9. Receipts for barrack services						
Original	...	...	...	£7,000		
Less Supplementary	...	...	...	3,000		
					4,000	2,336
10. Transport on repayment and refunds in respect of damaged vehicles	...	...	...	...	3,000	2,928
11. Receipts from stores issued on repayment						
Original	...	...	...	£2,000		
Supplementary	...	...	...	26,000		
					28,000	28,492
12. Show prizes	...	...	...	...	1,000	1,061
13. Refunds in respect of services of seconded officers	...				3,000	4,781
14. Repayments of sums advanced to officers for purchase of motor cars						
Original	...	...	...	£17,000		
Less Supplementary	...	...	...	2,000		
					15,000	14,339
15. Miscellaneous						
Original	...	...	...	£10,044		
Supplementary	...	...	...	30,000		
					40,044	59,525
TOTAL						
Original	...	...	...	£144,644		
Supplementary	...	...	...	81,000		
					£225,644	£265,869

1. There were unforeseen lettings and lettings at higher rentals than anticipated.
2. The sale of certain properties was not completed within the year.
- 3, 5—9, 12 and 14. It was not possible to forecast with greater accuracy the receipts under these headings.
4. Because of the absence of personnel serving overseas, meat requirements were less than anticipated.
10. Receipts include a payment of £1,086 by the United Nations.
11. Receipts include a payment of £25,101 by the United Nations.
13. Receipts were greater than anticipated due to increases in pay and allowances.
15. Accurate estimation under this heading is not possible. Receipts include:—

	£
(a) Recoveries of payments charged in prior years. A refund of an advance payment of £18,700 made on foot of a sales agreement which was cancelled is included	23,889
(b) Payment in respect of the training of pilots on behalf of Aer Lingus Teoranta	7,268
(c) Engineer services on repayment	2,895
(d) Collection fees on insurance premiums	1,593
(e) Refund by the United Nations of £11,332 in respect of the under-mentioned expenses incurred in connection with the despatch of troops to the Congo:—	
Employment of civilian practitioners	5,000
Stationery, equipment, etc., issued from stores	6,279
Extra food issued prior to departure	43
Additional heating of quarters	10

LOSSES STATEMENT

Particulars of cases with reference to Department of Finance Authorities	Deficiencies of Stores and other Losses not affecting the 1964-65 Vote	Cash Losses charged to Balances Irrecoverable, 1964-65
	£	£
I.—LOSSES CONSEQUENT ON THEFT, FRAUD OR NEGLIGENCE, PROVED OR SUSPECTED		
1. Three cases of theft caused a gross loss of £674. Disciplinary action was taken in one case and £332 was recovered (S.4/34/49) ...	342	—
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. £324 was recovered against a gross loss of £2,261 (S.4/25/56, S.6/1/58 and S.4/11/62)	1,937	—

Vote 44

Particulars of cases with reference to Department of Finance Authorities	Deficiencies of Stores and other Losses not affecting the 1964-65 Vote	Cash Losses charged to Balances Irrecoverable, 1964-65
	£	£
3. Two cases of damage to buildings (Government property) due to illegal entry resulted in a loss of £367 (S.4/34/49 and S.4/40/62)	367	—
4. Three cases of damage to buildings (Government property) arising out of accidents involving military vehicles resulted in a net loss of £35 (S.4/25/56)	35	—
5. Two cases of loss of stores as a result of negligence caused a gross loss of £50. Disciplinary action was taken in both cases and £46 was recovered (S.4/34/49)	4	—
II.—OTHER LOSSES		
6. Cases of damage to military vehicles not due to negligence, including expenditure incurred under mutual forbearance agreements, etc. The total amount involved was £1,235 of which sums amounting to £46 were recovered (S.4/25/56, S.6/1/58 and S.4/11/62)	1,189	—
7. Loss of or damage to stores for which negligence could not be attributed to any person (S.8/3/48, S.200/4/42, S.4/3/48, S.4/34/49, S.4/25/56, S.8/20/39 and S.41/12/62)	1,135	—
8. Debit balances on non-effective soldiers' accounts (S.4/25/56 and S.4/34/49) ...	4	5
9. Value of clothing found to be deficient on desertion of members of the Defence Forces (S.4/25/56)	54	—
10. As the result of a fire in the home of an F.C.A. member, his service clothing and equipment (value £11) were destroyed (S.4/34/49)	11	—
11. Waiver of claims:— A balance of £19 due in connection with the schooling of horses for the Olympic Games was waived (S.4/34/49). Collection of arrears of rent amounting to £141 in respect of the letting of an F.C.A. hall as temporary school accommodation was waived (S.55/43/31) ...	160	—
TOTAL	5,238	5

EXTRA REMUNERATION (exceeding £50)

Three military officers received allowances of £342, £342 and £98, respectively, from Vote 1 for performing the duties of Aides-de-Camp to the President.

A military officer received an allowance of £229 from Vote 3 for performing the duties of Aide-de-Camp to the Taoiseach.

Two military officers received allowances of £103 and £52 from Vote 22 for technical services rendered in connection with the inspection of industrial explosives.

NOTES

This Account includes the sum of £7,035 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 £3,314 in respect of the pay and allowances of three military officers seconded to Dublin Corporation on a grant-aided basis (S.4/27/50).

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).

Timber to the value of £105 was transferred free of charge to this Department by the Department of Lands (S.4/1/64).

Lands to the value of £670 at Rockhill and to the value of £425 at Cushla were transferred to the Department of Lands for State afforestation purposes (S.55/22/37 and S.7/3/41).

A military lorry and driver were made available to the Department of Agriculture in 1963 and 1964 in connection with the Freedom from Hunger publicity campaign (S.4/11/62).

A military truck and driver were made available to the Stationery Office from December, 1963 to July, 1964 in connection with urgent deliveries of stationery (S.4/77/43).

Items of bedding were made available by this Department to the Special Employment Schemes Office in connection with archaeological excavation at Behy, Co. Mayo (S.4/11/62).

Special courses of instruction were provided for members of the Garda Síochána and assistance was rendered by the Air Corps to the Garda. Additional expenditure of £94 and £83, respectively, was incurred (S.13/19/63 and S.4/66/46).

The following losses by fire in respect of buildings not covered by insurance were sustained:—

	£
Hut 10, Baldonnell Camp	600
Camp Equipment Stores, Dún Cathal Brugha	37
No. 2 Billet, Dún Uí Choileáin, Baile Átha Cliath	25
Heating Plant, Dún Uí Choileáin, Corcaigh	20
Sisters' Duty Room, St. Bricin's Hospital	12
Bath House, Dún Uí Choileáin, Baile Átha Cliath	15

L.E. Cliona was damaged to the extent of £4,333 as a result of an outbreak of fire on board the vessel (S.4/3/48).

In fifteen cases, amounts totalling £2,128 in respect of claims against third parties arising from accidents were abandoned as irrecoverable. In five cases involving sums of £265, £233, £127, £95 and £47 compromise payments of £230, £160, £76, £60 and £30, respectively, were accepted (S.4/14/54 and S.4/11/62).

Vote 44

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

- | | |
|----|---|
| £ | |
| 60 | to the mother of a civilian who died as a result of an accident involving a military car. Subhead CC (S.6/1/58). |
| 26 | to a civilian in recognition of his services in supervising the repair and electrification of the organ at the Church of the Most Holy Trinity, Dublin Castle. Subhead F (S.8/17/55). |
| 22 | to three naval officers who lost personal clothing in a fire on board L.E. Cliona. Subhead X (S.4/3/48). |
| 9 | to a civilian in respect of damage to a motor car arising out of an incident involving a member of the F.C.A. Subhead CC (S.6/1/58). |

Gratuities totalling £247 in respect of out-of-pocket expenses were paid to 34 military officers who were engaged on the emergency transport operation during the bus strike in 1963 (S.4/4/63).

Civilian property (roadside fences and a door), damaged as a result of collision by military vehicles, was repaired by the Department at a cost of £26 (S.4/87/34 and S.4/11/62).

Sums of £55,887, £113,901 and £9,209 were received from the United Nations in July, 1964, December, 1964 and March, 1965, respectively, in settlement of the eleventh, twelfth and thirteenth claims for extra expenditure incurred in sending of units to the Congo. The amounts were made up as follows:—

	£
Allowances to officers and men	82,365 (a)
Stores specially purchased	53,776 (b)
Freight charges, postage, telephones, telegrams, travelling, etc. ...	5,337 (c)
Items issued from stores, transport of troops and stores, employment of civilian medical practitioners, etc.	37,519 (d)
	<hr/> £178,997 <hr/>

(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 Cuntastochta.

AN ROINN COSANTA,
27 Bealtaine, 1965.

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.

ARMY PENSIONS

Vote 45

ACCOUNT of the sum expended, in the year ended 31st March, 1965, 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	8,000	7,865	135	—
PENSIONS, ALLOWANCES, Etc.				
B.—Wound and Disability Pensions and Gratuities, etc. ...	198,000	201,290	—	3,290
C.—Allowances and Gratuities to Dependants, etc. ...	96,000	94,640	1,360	—
D.—Military Service Pensions ...	677,000	646,275	30,725	—
E.—Defence Forces (Pensions) Schemes, 1937 to 1962 ...	681,000	644,901	36,099	—
F.—Connaught Rangers (Pensions) Acts, 1936 to 1962 ...	1,600	1,400	200	—
G.—Compensation for Death or Personal Injuries sustained by Members of the Local Defence Force	2,800	2,668	132	—
H.—Special Allowances under the Army Pensions Acts, 1923 to 1962, to Persons who served in Easter Week, to Persons awarded Medals and to Persons granted Pensions or Gratuities under the Connaught Rangers (Pensions) Acts	594,000	603,653	—	9,653
I.—MacSwiney (Pension) Acts, 1950 to 1962	761	761	—	—
J.—Travelling and Incidental Expenses	8,979	10,000	—	1,021

Vote 45

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
K.—Post Office Services ...	4,000	4,500	—	500
L.—Special Compensation—United Nations Force in the Congo	10	2,650	—	2,640
GROSS TOTAL ...£	2,272,150	2,220,603	68,651	17,104
			Surplus of Gross Estimate over Expenditure £51,547	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
M.—Appropriations in Aid ...	1,500	2,508	£1,008	
NET TOTAL ...£	2,270,650	2,218,095	Total Surplus to be surrendered <u>£52,555</u>	

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	£ 17,943
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—The excess is due to the number of new awards being greater than estimated.
- C.—The saving is due to the fact that the number of new awards provided for was not realised.
- D.—The saving is due to a number of pensions remaining unpaid in the absence of evidence of life. In addition the number of deaths was greater than anticipated.
- E.—The saving is due to the fact that there were fewer voluntary retirements of Officers than were provided for and fewer Non-Commissioned Officers and Privates were awarded pensions than was anticipated.
- F.—The saving is due to the fact that two pensioners are not being paid owing to their addresses not being known.
- H.—The excess is due to the fact that the number of new awards of special allowance was greater than estimated.
- J.—The excess is due mainly to the payment of children's allowances to retired officers for which sanction was received. No provision had been made.
- K.—The excess is due to the increase in postal rates with effect from 1st June, 1964.
- L.—A token sum only was provided. The expenditure represents the amount paid within the year in respect of lump sum payments. £1,300 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	...	...	...	...	1,100	1,428
2. Recoveries in respect of pension liability	...	...	...	...	395	1,080
3. Miscellaneous	...	...	...	...	5	—
					<u>£1,500</u>	<u>£2,508</u>

It is not possible to forecast accurately the receipts under these headings.

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—

<i>Subhead</i>		£
B	...	55
C	...	174
D	...	146
H	...	1,565

The undermentioned sum, made up of unrecovered balances of overpayments which were included in the Accounts of previous years, has been treated as irrecoverable (P. 19/364/53 and P. 18/21/54)—

<i>Subhead</i>		£
H	...	116

The sum of £45,049 received from the Vote for Increases in Pensions (No. 52) was credited as follows:—

<i>Subhead</i>		£
B	...	4,400
C	...	1,950
D	...	14,260
E	...	11,790
F	...	33
H	...	12,600
I	...	16
		<u>£45,049</u>

The sum of £2,200 received from the Vote for Remuneration (No. 51) was credited to Subhead A.

AODH MAC BRÁDAIGH,
Oifigeach Cuntasaíochta.

AN ROINN COSANTA,
25 Bealtaine, 1965.

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,

ACCOUNT of the sum expended, in the year ended 31st March, 1965, 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	498,000	490,421	7,579	—
B.—Travelling and Incidental Expenses				
<i>Original</i> ... £60,600				
<i>Supplementary</i> 14,300	74,900	76,999	—	2,099
C.—Post Office Services				
<i>Original</i> ... £13,800				
<i>Supplementary</i> 3,700	17,500	17,023	477	—
D.—Repatriation and Maintenance of destitute Irish Persons abroad				
<i>Original</i> £200				
<i>Supplementary</i> 100	300	291	9	—
E.—Cultural Relations with other Countries (Grant-in-Aid) ...	14,000	13,526	474	—
F.—Information Services				
<i>Original</i> ... £24,000				
<i>Supplementary</i> 6,000	30,000	28,220	1,780	—
G.—Official Entertainment				
<i>Original</i> ... £19,000				
<i>Supplementary</i> 4,000	23,000	22,777	223	—
GROSS TOTAL				
<i>Original</i> ... £629,600				
<i>Supplementary</i> 28,100	£ 657,700	649,257	10,542	2,099
			Surplus of Gross Estimate over Expenditure £8,443	
Deduct—	Estimated	Realised	Deficiency of Appropriations in Aid realised	
H.—Appropriations in Aid				
<i>Original</i> ... £5,800				
<i>Supplementary</i> 7,700	13,500	13,453	£47	
NET TOTAL				
<i>Original</i> ... £623,800				
<i>Supplementary</i> 20,400	£ 644,200	635,804	Net Surplus to be surrendered £8,396	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—The excess arises mainly under the headings of travelling and telephones which are difficult to estimate accurately.

F.—Some projects had not advanced to the stage at which expenditure matured for payment in the financial year.

APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Repayment by An Bord Scoláireachtaí Cómalaírte and Córás Tráchtála in respect of staff seconded and services provided		4,000	5,943
2. Miscellaneous			
<i>Original</i>	... ..	£1,800	
<i>Supplementary</i>	... ..	7,700	
		9,500	7,510
TOTAL			
<i>Original</i>	... ..	£5,800	
<i>Supplementary</i>	... ..	7,700	
		£13,500	£13,453

1. The amount realised comprises a sum of £2,268 repaid by An Bord Scoláireachtaí Cómalaírte and a sum of £3,675 repaid by Córás Tráchtála. The Estimate provided for receipts for a period of one year while receipts for an additional quarter were received.

2. This sum includes an amount of £4,565 received for sale of booklet "Facts about Ireland". An anticipated increase in Consular Fees under this heading was not realised.

EXTRA REMUNERATION (exceeding £50)

A Clerical Officer and Clerk-Typist received a sum of £127 and £63 respectively for overtime.

NOTES

The sum of £85,696 was paid to the Office of the Revenue Commissioners for fee stamps for use in connection with Consular Services provided by the Department.

The Account includes a sum of £986 spent on the purchase of gifts presented officially to foreign dignitaries (S.71/16/51; S.100/3/57; S.71/15/51; S.71/7/51).

A sum of £55,000 was received from the Vote for Remuneration (No. 51).

REPATRIATION ADVANCES

	£
Balance outstanding, 1st April, 1964	736
Advances, 1964-65	2,094
	2,830
	£
Amount recovered	1,543
Written off (Subhead D)	291
	1,834
Balance outstanding, 31st March, 1965	£996

HUGH McCANN,
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
23rd June, 1965.

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.

ACCOUNT of the sum expended, in the year ended 31st March, 1965, compared with the sum granted, for contributions to the Council of Europe, the Organization for Economic Co-Operation and Development, the United Nations and Intergovernmental Legal Bodies; and for other expenses in connection therewith.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
COUNCIL OF EUROPE				
A.1.—Contribution towards the Expenses of the Council ...	17,800	17,306	494	—
A.2.—Travelling and Incidental Expenses ...	7,600	7,504	96	—
ORGANIZATION FOR ECONOMIC CO-OPERATION AND DEVELOPMENT				
B.1.—Contribution towards the Expenses of the Organization	25,400	22,262	3,138	—
B.2.—Travelling and Incidental Expenses ...	4,200	3,634	566	—
UNITED NATIONS				
C.1.—Contribution to the United Nations ...	41,450	41,355	95	—
C.2.—Travelling and Incidental Expenses ...	11,800	3,665	8,135	—
C.3.—Contribution to United Nations Children's Fund ...	4,300	4,301	—	1
C.4.—Contribution towards Expanded Programme of Technical Assistance ...	7,200	7,168	32	—
C.5.—Contribution towards the United Nations Emergency Force ...	10,350	10,259	91	—
C.6.—Contribution to the United Nations Refugee Fund ...	1,800	1,791	9	—
C.7.—Contribution to the United Nations Relief and Works Agency ...	7,200	7,163	37	—
C.8.—Contribution to the United Nations Special Fund ...	10,800	10,753	47	—
C.9.—Organisation des Nations Unies au Congo ...	8,800	8,568	232	—
INTERGOVERNMENTAL LEGAL BODIES				
D.1.—Subscriptions to Intergovernmental Legal Bodies	900	923	—	23

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
D.2.—Travelling and Incidental Expenses	800	395	405	—
GROSS TOTAL ...£	160,400	147,047	13,377	24
<div style="text-align: right;"> Surplus of Gross Estimate over Expenditure £13,353 </div>				
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
<i>Deduct—</i> E.—Appropriations in Aid ...	100	73	£27	
NET TOTAL ...£	160,300	146,974	Net Surplus to be surrendered £13,326	

Extra Receipts payable to Exchequer

Interest and principal due on United Nations Bonds £5,445

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- 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.—Provision was made for an Emergency Session of the General Assembly which did not take place, and a much smaller delegation than envisaged attended the Nineteenth Session of the General Assembly.
 D.1.—The subscription to The Hague Conference on Private International Law was greater than anticipated.
 D.2.—Attendance of officers from Ireland at meetings of The Hague Conference on Private International Law was less than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Recovery of expenditure on O.E.C.D. projects	50	73
2. Miscellaneous	50	—
	£100	£73

NOTE

A sum of £22 representing a balance due in respect of travelling and subsistence expenses in connection with the attendance of a delegate at Council of Europe meetings was written off as irrecoverable (S.105/1/55).

HUGH McCANN,
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
23rd June, 1965.

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

See also Report of the Comptroller and Auditor General

ACCOUNT OF RECEIPTS AND PAYMENTS IN RESPECT OF THE OVERSEAS TRAINEE FUND IN THE YEAR ENDED
31ST MARCH, 1965

RECEIPTS		PAYMENTS	
Balance on 31st March, 1964	£ 50,000	Grants	£
...	...	Balance on 31st March, 1965	£
...	...	Advance in respect of 1st Zambian Scheme	34,930
...	...	less Recoupment by Zambian Government	20,400
...	...		<u>14,530</u>
...	...	Advance in respect of 2nd Zambian Scheme	4,000
...	...	Paymaster-General	31,470
...	...		<u>50,000</u>
...	...		<u>£50,000</u>

23rd June, 1965.

HUGH MCCANN,
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.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1965, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Social Welfare, for certain Services administered by that Office, for payments to the Social Insurance Fund, and for Sundry Grants.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
ADMINISTRATION, ETC.				
A.—Salaries, Wages and Allowances				
<i>Original</i> £1,320,000				
<i>Supplementary</i> 326,000				
	1,646,000	1,645,452	548	—
B.—Travelling and Incidental Expenses				
<i>Original</i> ... £67,800				
<i>Supplementary</i> 6,000				
	73,800	71,929	1,871	—
C.—Post Office Services				
<i>Original</i> ... £337,950				
<i>Supplementary</i> 146,000				
	483,950	482,317	1,633	—
D.—Insured Persons' Medical Certificates 				
	165,250	165,048	202	—
SOCIAL INSURANCE				
E.—Payment to the Social Insurance Fund under Section 39 (9) of the Social Welfare Act, 1952				
<i>Original</i> £9,284,000				
<i>Supplementary</i> 280,000				
	9,564,000	9,564,000	—	—
F.—Investment Return ...	36,000	35,041	959	—
SOCIAL ASSISTANCE				
G.—Old Age Pensions (Non-contributory)				
<i>Original</i> £10,080,000				
<i>Supplementary</i> 515,000				
	10,595,000	10,524,203	70,797	—
H.—Children's Allowances				
<i>Original</i> £10,105,000				
<i>Supplementary</i> 50,000				
	10,155,000	10,136,073	18,927	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
I.—Unemployment Assistance				
<i>Original</i> £1,705,000				
<i>Supplementary</i> 20,000				
	1,725,000	1,717,902	7,098	—
J.—Widows' and Orphans' Non-contributory Pensions				
<i>Original</i> £2,025,000				
<i>Supplementary</i> 82,000				
	2,107,000	2,068,242	38,758	—
K.—Miscellaneous Grants ...	289,500	259,340	30,160	—
M.—Losses 	—	281	—	281
N.—Extra-Statutory Grants ...	—	2,521	—	2,521
GROSS TOTAL				
<i>Original</i> £35,415,500				
<i>Supplementary</i> 1,425,000				
	£36,840,500	36,672,349	170,953	2,802
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £168,151	
Deduct—			Surplus of Appropriations in Aid realised	
L.—Appropriations in Aid				
<i>Original</i> £1,515,500				
<i>Supplementary</i> 289,000				
	1,804,500	1,817,853	£13,353	
NET TOTAL				
<i>Original</i> £33,900,000				
<i>Supplementary</i> 1,136,000				
	£35,036,000	34,854,496	Total Surplus to be surrendered £181,504	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B, F, G, H, I and J.—Estimated as closely as practicable.

K.—Expenditure on Fuel and Footwear Schemes was less than anticipated.

M.—The charge to the subhead comprises—

1. Cash shortages at local offices not exceeding £2 in any case (except one for £3 and one for £4) 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) £
33
2. Assistance paid in error and irrecoverable (S.73/3/54) 248

N.—Grants made on grounds of equity in cases of non-contributory old age and widows' and orphans' pensions and of children's allowances where payment was not practicable within the prescribed periods (S.88/1/48).

APPROPRIATIONS IN AID

				Estimated	Realised
				£	£
1. Receipt from the Social Insurance Fund under section 40 (2) of the Social Welfare Act, 1952					
<i>Original</i>			£1,159,000		
<i>Supplementary</i>			275,000		
				1,434,000	1,434,462
2. Contributions from County Borough and Urban Area Councils under section 26 of the Unemployment Assistance Act, 1933, as amended by the Unemployment Assistance (Amendment) Acts, 1938 and 1940 ...				322,000	329,172
3. Recoveries of Social Assistance overpaid				25,000	28,876
4. Miscellaneous					
<i>Original</i>			£9,500		
<i>Supplementary</i>			14,000		
				23,500	25,343
		TOTAL			
<i>Original</i>			£1,515,500		
<i>Supplementary</i>			289,000		
				£1,804,500	£1,817,853

1 and 2. Estimated as closely as practicable.

3 and 4. Receipts under these heads cannot be accurately forecast.

EXTRA REMUNERATION (exceeding £50)

An Inspector of Agents received £170, two Agents £125 each and a Staff Officer £85 for the performance of higher duties.

A Clerk-Typist received £52 for the performance of special duties.

Five Staff Officers, twenty-seven Clerical Officers and sixteen Clerk-Typists received sums ranging from £51 to £333 in respect of overtime.

A Social Welfare Officer received £96 from the Department of Education in respect of examination fees.

NOTES

Payments out of Subhead E in any financial year are provisional as expenditure and income of the Social Insurance Fund are not known until after the close of the year.

In addition to cash recoveries of overpayments accounted for under Subhead L, 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 (Non-contributory)				3,127
Children's Allowances				460
Unemployment Assistance				706
Widows' and Orphans' Non-contributory Pensions				313

Vote 48

The undermentioned sums made up of unrecovered balances of overpayments which were included in the relevant Accounts of previous years have been treated as irrecoverable (S.73/3/54)—

	£
Old Age Pensions (Non-contributory)	5,936
Children's Allowances	97
Unemployment Assistance	438
Widows' and Orphans' Non-contributory Pensions	611

L. Ó HUANACHÁIN,
Oifigeach Cuntasaíochta.

AN ROINN LEASA SHOISIALAIGH,
31 Bealtaine, 1965.

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.

ACCOUNT of the sum expended, in the year ended 31st March, 1965, 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, miscellaneous Grants and a Grant-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> ...	£284,000			
<i>Supplementary</i> ...	68,000			
	352,000	346,974	5,026	—
B.1.—Travelling and Incidental Expenses ...	7,000	7,279	—	279
B.2.—Post Office Services ...	9,400	10,160	—	760
C.—Superintendent and District Registrars ...	2,900	2,435	465	—
D.—Expenses in connection with International Congresses, etc. ...	14,900	14,782	118	—
E.—Statutory Inquiries ...	100	—	100	—
F.—Expenses in connection with Advisory and Consultative Bodies ...	9,800	3,268	6,532	—
GRANTS				
G.—Grants to Health Authorities				
<i>Original</i> ...	£12,215,000			
<i>Supplementary</i> ...	750,000			
<i>Do.</i> ...	750,000			
	13,715,000	13,700,177	14,823	—
H.—Contributions to Local Authorities for the Improvement of County Homes and for alternative Accommodation for certain Classes hitherto maintained therein	22,500	23,179	—	679
I.—Grants to Voluntary Agencies	14,000	16,089	—	2,089
J.—Grant to An Bord Altranais	1,600	—	1,600	—
MISCELLANEOUS				
K.—Hospitals Trust Fund (Grant-in-Aid)				
<i>Original</i> ...	£1,000,000			
<i>Less Supplementary</i> ...	500,000			
	500,000	500,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
L.—Dissemination of Information on Health and Health Services	14,000	9,770	4,230	—
M.—Vaccine Lymph Supply ...	1,500	1,500	—	—
N.—Supplements to Pensions of certain District Medical Officers and Compensation on vacating Official Dispensary Residences	12,000	11,837	163	—
O.—Training Scheme for Health Inspectors	6,700	7,544	—	844
GROSS TOTAL				
Original £13,615,400				
Supplementary 750,000				
Do. 318,000				
£14,683,400	14,654,994		33,057	4,651
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £28,406	
Deduct—			Surplus of Appropriations in Aid realised	
P.—Appropriations in Aid ...	20,300	21,794	£1,494	
NET TOTAL			Total Surplus to be surrendered £29,900	
Original £13,595,100				
Supplementary 750,000				
Do. 318,000				
£14,663,100	14,633,200			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—A sum of £11,100 was drawn from the Vote for Remuneration (No. 51).
- B.2.—Excess due to increase in postal rates which occurred during the year.
- C.—Increase in allowances for rent of offices of Registrars of Marriages, for which provision had been made, did not become effective until after the close of the year.
- E.—No Inquiry was necessary in the year.
- F.—The Committee on Dental Caries and Fluorides did not commence field work during the year, and it was not found necessary to hold a meeting of the Cancer Consultative Council. The savings, as a result, were £6,000 and £500, respectively.
- I.—The expenditure of the bodies to which grants are payable was greater than anticipated due mainly to increases in rates of remuneration and in general institutional costs.
- J.—The Grant was intended to meet the cost of a refresher course for nurses to be run by An Bord Altranais, but the course was not held within the year.
- L.—A saving of £6,000 which arose from a decision to defer the publication of a booklet on the Health Services was partially offset by unanticipated expenditure on publicity in connection with a Polio Oral Vaccination scheme.

O.—The excess arose as a result of the employment of a second tutor, and of the revision of salaries and allowances in accordance with the general "Ninth Round" increases.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Costs payable by local authorities in relation to inquiries ...	120	—
2. Fees for renewal of licences to private mental hospitals ...	300	311
3. Fees under the Therapeutic Substances Act, 1932, and the Dangerous Drugs Act, 1934	950	833
4. Recovery of salaries of officers on loan to outside bodies ...	3,610	6,409
5. Recovery from health authorities of cost of vaccine lymph supply	2,100	2,104
6. Sums repayable by health authorities under Section 60 of the Nurses Act, 1950	10	—
7. Searches and certified copies of entries of births, deaths and marriages	13,200	12,094
8. Miscellaneous	10	43
	<u>£20,300</u>	<u>£21,794</u>

1. No costs fell to be recovered during the year.

3. Applications for licences and permits were less than normal.

4. During the course of the year three additional officers were seconded to outside bodies (two for short periods only) and the consequential additional receipts amounted to £1,507. The continued secondment of another officer beyond the period anticipated resulted in the receipt of a further £1,467.

7. Higher fees which were expected to operate over the whole year did not operate until near the end of the year.

EXTRA REMUNERATION (exceeding £50)

Two Higher Executive Officers were paid gratuities of £150 and £75, respectively, in respect of special duties.

NOTES

Included in the expenditure under Subhead F are sums of £1,575 and £896 in respect of the expenses of the Commissions of Inquiry into Mental Handicap and the Problem of Mental Illness, respectively. When the cost of secretarial assistance (included under Subhead A) is added, the total expenditure within the year becomes £3,096 and £2,417, respectively. The total expenditure from the appointment of the Commissions in 1961 to the 31st March, 1965, amounted to £9,392 and £7,676, respectively.

Also included in the expenditure under Subhead F is a sum of £7 in respect of the Committee on Dental Caries and Fluorides, bringing the expenditure to the 31st March, 1965, in connection with that Committee to £113.

P. S. Ó MUIREADHAIGH,
Accounting Officer.

AN ROINN SLÁINTE,
15 Meitheamh, 1965.

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.

ACCOUNT of the sum expended, in the year ended 31st March, 1965, 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	52,400	52,264	136	—
B.—Victualling Patients and Rations for Staff ...	8,200	8,195	5	—
C.—Uniforms, Clothing for Patients, etc.	1,950	2,118	—	168
D.1.—Travelling and Incidental Expenses	2,650	2,635	15	—
D.2.—Post Office Services ...	500	395	105	—
E.—Farm and Garden ...	500	487	13	—
GROSS TOTAL ...£	66,200	66,094	274	168
			Surplus of Gross Estimate over Expenditure £106	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i> F.—Appropriations in Aid ...	3,400	3,476	£76	
NET TOTAL ...£	62,800	62,618	Total Surplus to be surrendered £182	

Number of patients estimated for 94

Daily average number of patients maintained 96

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—The sum of £17,375 was drawn from the Vote for Remuneration (No. 51).

D.2.—The provision was based on estimates furnished by the Post Office, which were revised during the year.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from staff for rations	730	686
2. Receipts from farm and garden (including value of produce used in the Hospital)	675	793
3. Receipts from leather work, rug and mat-making ...	260	202
4. Rents of official quarters	1,560	1,605
5. Miscellaneous	175	190
	<u>£3,400</u>	<u>£3,476</u>

P. S. Ó MUIREADHAIGH,
Accounting Officer.

CENTRAL MENTAL HOSPITAL,
16 Meitheamh, 1965.

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.

Vote 51

REMUNERATION

ACCOUNT of the sum expended, in the year ended 31st March, 1965, 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 ...	2,822,000	2,146,484	675,516	—
Surplus to be surrendered			... £675,516	

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 from Departmental Votes.

NOTE

The total expenditure in 1964-65 on increases in remuneration of Civil Servants not provided for in the original Departmental Votes is shown on the following statement:—

Vote No.	SERVICE	Met out of Departmental Vote	Borne on this Vote	Total
		£	£	£
1	President's Establishment ...	—	2,420	2,420
2	Houses of the Oireachtas ...	600	20,000	20,600
3	Department of the Taoiseach ...	—	8,000	8,000
4	Central Statistics Office ...	21,500	30,000	51,500
5	Comptroller and Auditor General ...	2,313	13,000	15,313
6	Office of the Minister for Finance ...	—	72,000	72,000
7	Office of the Revenue Commissioners	25,000	750,000	775,000
8	Office of Public Works ...	6,000	177,500	183,500
10	Employment and Emergency Schemes	1,514	30,000	31,514
11	State Laboratory ...	2,550	2,500	5,050
12	Civil Service Commission ...	—	18,400	18,400
17	Law Charges ...	5,350	12,500	17,850
18	Miscellaneous Expenses ...	—	290	290
19	Stationery Office ...	—	30,394	30,394
20	Valuation and Ordnance Survey ...	11,175	34,900	46,075
22	Office of the Minister for Justice ...	13,250	33,800	47,050
23	Garda Síochána ...	5,530	—	5,530
24	Prisons ...	—	72,600	72,600
25	Courts of Justice ...	—	134,000	134,000
26	Land Registry and Registry of Deeds	2,000	42,200	44,200
27	Charitable Donations and Bequests ...	100	2,530	2,630
28	Local Government ...	—	114,000	114,000
29	Office of the Minister for Education ...	169,000	—	169,000
33	Reformatory and Industrial Schools	450	—	450
35	National Gallery ...	—	3,200	3,200
36	Lands ...	43,000	190,000	233,000
37	Forestry ...	67,025	103,075	170,100
38	Fisheries ...	1,000	20,000	21,000
39	Roinn na Gaeltachta ...	11,879	3,500	15,379
40	Agriculture ...	533,432	—	533,432
41	Industry and Commerce ...	14,000	140,000	154,000

Vote No.	SERVICE		Met out of Depart- mental Vote	Borne on this Vote	Total
			£	£	£
42	Transport and Power ...	...	256,000	—	256,000
43	Posts and Telegraphs ...	...	3,250,000	—	3,250,000
44	Defence ...	...	129,328	—	129,328
45	Army Pensions ...	...	66	2,200	2,266
46	External Affairs ...	...	—	55,000	55,000
48	Social Welfare ...	...	388,000	—	388,000
49	Health ...	...	71,900	11,100	83,000
50	Central Mental Hospital ...	...	—	17,375	17,375
	TOTAL	...£	5,031,962	2,146,484	7,178,446

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
27th May, 1965.

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

E. F. SUTTLE,
Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1965, 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.	122,000	117,049	4,951	—
Surplus to be surrendered ... <u>£4,951</u>				

DETAILS OF EXPENDITURE AS COMPARED WITH ESTIMATE

						Estimate	Expenditure
						£	£
Civil Service	...	...	...	...	...	24,050	24,050
National School Teachers	...	...	...	...	...	23,000	23,000
Garda Síochána (including widows and children)	...	...	...	...	...	23,500	23,500
Resigned and Dismissed members of the Royal Irish Constabulary (including widows)	...	...	...	...	...	1,450	1,450
Defence Forces—							
Retired Pay and Pensions	...	...	...	...	...	11,790	11,790
Wound and Disability Pensions and Allowances	...	...	...	...	...	6,350	6,350
Military Service Pensions	...	...	...	...	...	14,260	14,260
Special Allowances	...	...	...	...	...	12,600	12,600
Connaught Rangers, Local Authorities, etc.	...	...	...	...	...	5,000	49
						<u>£122,000</u>	<u>£117,049</u>

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
21st May, 1965.

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

E. F. SUTTLE,
Comptroller and Auditor General.

LOCAL LOANS FUND

Vote 53

ACCOUNT of the sum expended, in the year ended 31st March, 1965, compared with the sum granted, for the recoupment to the Local Loans Fund of certain amounts written off the assets of the Fund.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Recoupment to the Local Loans Fund	224	223	1	—
Surplus to be surrendered ...			<u>£1</u>	

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
21st May, 1965.

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

E. F. SUTTLE,
Comptroller and Auditor General.

CONTINGENCY FUND DEPOSIT ACCOUNT

See also Report of Comptroller and Auditor General

AN ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST MARCH, 1965

RECEIPTS		PAYMENTS
Balance at 1st April, 1964	£ 20,000	£
Repayment of Advances:		
Vote for Miscellaneous Expenses—		
Refund of payment for assignment of interest	...	Payment to Reps. of Peter Kearney being in consideration of execution of Deed of Assignment of interest in Copyright of the National Anthem 2,500
in Copyright of the National Anthem	...	Balance of Fund at 31st March, 1965 ... 20,000
	£22,500	£22,500

DEPARTMENT OF FINANCE,
30th July, 1965.

T. K. WHITAKER,
Accounting Officer.

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

E. F. SUTTLE,
Comptroller and Auditor General.



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**ANALYSIS, UNDER VOTES, OF THE REPORT OF THE COMPTROLLER
AND AUDITOR GENERAL SHOWING THE ACCOUNTS TO WHICH
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