



APPROPRIATION ACCOUNTS 1965-66

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED
BY THE OIREACHTAS FOR PUBLIC SERVICES FOR
THE YEAR ENDED 31 MARCH 1966, 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,
or through any Bookseller

Price: Seven Shillings

1966

(Pr. 8993)

MS2362
7



TABLE OF CONTENTS

	PAGE
Report of the Comptroller and Auditor General	iii
Summary	xxix
Accounts	1
Index	165
Analysis, under Votes, of the Report of the Comptroller and Auditor General	170

PUBLISHED BY THE STATIONERY OFFICE

To be purchased from the
GOVERNMENT PUBLICATIONS SALE OFFICE, 6, A. O. SWANSON
BUILDING,
or through any bookseller

Printed in Dublin

1930

(24. 8808)



ACCOUNTS OF THE PUBLIC SERVICES 1965-66

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

General

Outturn of the Year (Adjusted to the nearest £)

1. The audited accounts are summarised on page xxix. The amount to be surrendered as shown in the summary is £4,414,111 arrived at as follows:—

	Estimated £	Actual £
Gross Expenditure		
Original estimates . .	236,476,574	
Supplementary and Ad- ditional estimates . .	14,776,530	
	<hr/>	
	251,253,104	246,915,570
<i>Deduct—</i>		
Appropriations in Aid		
Original estimates	18,582,294	
Less Supplementary estimates . .	768,100	
	<hr/>	
	17,814,194	17,890,771
Net Expenditure	£233,438,910	£229,024,799
Amount to be surrendered . .		<hr/>
		£4,414,111

This represents 1.9 per cent. of the supply grants as compared with 2.6 per cent. in the previous year.

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

Exchequer Extra Receipts

2. Extra receipts payable to the Exchequer as recorded in the Appropriation Accounts amounted to £1,921,659.

Surrender of Balances on 1964-65 Votes

3. The balances due to be surrendered out of the votes for the public services for 1964-65 amounted to £5,550,484. I hereby certify that these balances have been duly surrendered.

Suspense Accounts

4. Suspense Accounts are normally used for recording payments or receipts which will later be recovered or paid out and will not become charges or credits to an appropriation account. It is also the practice to put temporarily to a suspense account items which need further investigation before a final allocation can be made.

Reference is made in paragraphs 16, 50, 68, 72 and 73 of this report to instances where correct accounting procedures have not been complied with. The various questions raised in these paragraphs emphasise the importance of having suspense accounts subjected to regular and frequent review so that the accounts may reflect the sums actually paid or received during the year and the amount of the unspent balance available for surrender to the Exchequer.

Stock and Store Accounts

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

National Development Fund (Winding up) Account

6. As indicated in paragraph 6 of the previous report the balance in the Winding up Account at 31 March 1965 was £421,630. Issues to agent departments in the year amounted to £53,448, viz.:—

	Vote	£
35. Lands	7,000
39. Agriculture	29,923
41. Transport and Power	16,525
		£53,448

Statements are appended to the accounts of the relevant votes indicating the expenditure incurred on various projects during the year under review. The total expenditure on these projects since the establishment of the Fund to 31 March 1966 was as follows:—

	Project	Total Expenditure to 31 March 1966 £
PUBLIC WORKS AND BUILDINGS:		
Drainage Works:	Deale and Swillyburn Rivers Scheme	245,977
LANDS:	Improvement Works—Shannon Flooding Relief Scheme	132,825
AGRICULTURE:	Production of foundation stocks of seed	178,741
	Buildings and equipment for Department's agricultural schools and farms	96,903
	Orchard planting in Dungarvan area	25,097

Project	Total Expenditure to 31 March 1966 £	
TRANSPORT AND POWER:	Improvement Works at Dublin Harbour	527,400
	Improvement Works at Limerick Harbour ..	79,000
EXPENDITURE ON OTHER PROJECTS AS DETAILED IN PREVIOUS REPORTS		6,146,037
		<u>£7,431,980</u>

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

The balance in the Winding up Account at 31 March 1966 was £368,020.

7.—STATEMENT OF RECEIPTS INTO AND ISSUES OUT OF

RECEIPTS

£

REVENUE:—

Customs and Excise Duties	107,473,000
Estate, etc., Duties and Stamps	8,273,000
Income Tax and Corporation Profits Tax	64,216,000
Turnover Tax	14,180,000
Motor Vehicle Duties	9,574,748
Post Office	16,400,000
Interest on Advances from the Central Fund	11,067,698
Sundry Receipts	9,541,119
	<hr/>
	240,725,565

REPAYMENTS IN RESPECT OF ISSUES UNDER THE FOLLOWING ACTS:—

Electricity (Supply) Acts, 1927 to 1965	880,134
Turf Development Acts, 1946 to 1965	404,595
Sea Fisheries Acts, 1952 to 1954	271,801
Trade Loans (Guarantee) Acts, 1939 to 1954	2,871
Tourist Traffic Acts, 1939 to 1955	79
Shannon Free Airport Development Co. Ltd., Acts, 1959 to 1965	5,397

1,564,877

MONEY RAISED BY CREATION OF DEBT:—

Savings Certificates	5,655,000
Ways and Means Advances	70,314,000
Exchequer Bills	312,800,000
Bank Advances	2,100,000
Prize Bonds	4,788,720
Other Borrowings	14,878,785
Telephone Capital Acts, 1924 to 1963	6,750,000
6% Funding Loan 1969	21,937,500
6¾% National Loan 1986 to 1991	24,868,869
National Bonds 1966–1977	1,250,000
Bretton Woods Agreements Act, 1957	16,071,428
7% Sterling/Deutsche Mark Bonds 1981	6,850,667
Tax Reserve Certificates	457,380
	<hr/>
	488,722,349

TOTAL RECEIPTS .. £731,012,791

THE CENTRAL FUND FOR THE YEAR ENDED 31 MARCH 1966

ISSUES

£

CENTRAL FUND SERVICES:—

Public Debt Services	41,172,678
Road Fund	9,574,748
Annuities, Pensions, Salaries, Allowances and Returning Officers' Expenses	367,706
SUPPLY SERVICES	229,593,589

280,708,721

ISSUES UNDER THE FOLLOWING ACTS:—

Turf Development Acts, 1946 to 1965	1,390,000
Electricity (Supply) Acts, 1927 to 1965	1,160,000
Sea Fisheries Acts, 1952 to 1964	231,000
Gaeltacht Industries Act, 1957	75,000
Local Loans Fund Acts, 1935 to 1964	16,785,000
Telephone Capital Acts, 1924 to 1963	6,750,000
Bretton Woods Agreements Act, 1957	11,175,060
Industrial Credit Acts, 1933 to 1959	2,698,000
Shannon Free Airport Development Co. Ltd., Acts, 1959 to 1965	850,000
Air Navigation and Transport Acts, 1936 to 1961	711,250
Finance Acts, 1953 (Section 16) and 1954 (Section 22)	455,000
International Development Association Act, 1960	184,542
Irish Steel Holdings Ltd. Acts, 1960 and 1963	200,000
Agricultural Credit Acts, 1927 to 1965	3,148,000
Nitrigin Éireann Teo. Act, 1963	450,000
National Building Agency Ltd. Act, 1963	375,000
Transport Acts, 1963 and 1964	1,500,000
Taiscí Stáit Teo. Act, 1963	557,793
	<u>48,695,645</u>

ISSUES FOR THE REDEMPTION OF PUBLIC DEBT:—

Savings Certificates	3,595,000
Ways and Means Advances	76,895,000
Exchequer Bills	302,500,000
Bank Advances	2,100,000
Prize Bonds	2,904,000
Other Borrowings	13,240,974
Tax Reserve Certificates	455,537

401,690,511

TOTAL ISSUES £731,094,877

8. In addition to the issues shown in the previous paragraph the following advances were made from the Capital Fund:—

		£
Bord na Móna	.. ..	100,000
Córas Iompair Éireann	.. ..	300,000
Nítrigin Éireann Teoranta	.. ..	201,000

Vote 7.—Office of the Revenue Commissioners

Revenue Account

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

10. The net yield of revenue for the years 1965-66 and 1964-65, under its main heads, is shown in the following statement:—

		1965-66	1964-65
		£	£
Customs	.. ..	58,378,853	55,748,090
Excise	.. ..	49,101,653	42,865,125
Estate, etc., Duties	.. ..	4,667,630	4,441,826
Stamps	.. ..	3,605,525	3,876,049
Income Tax and Sur-tax		54,901,344	47,835,319
Corporation Profits Tax	.. ..	9,320,304	8,438,879
Turnover Tax	.. ..	14,181,736	13,419,005
		<hr/>	<hr/>
		£194,157,045	£176,624,293
		<hr/>	<hr/>

£194,142,000 was paid into the Exchequer during the year leaving a balance of £79,935 as compared with £64,890 at the end of the previous financial year.

11. 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 reasons such as bankruptcy, death, etc.	Tax due for collection
	£	£	£
<i>Income Tax</i> (as at 1 June 1966)			
1964-65	2,589,274	313,221	436,722
1963-64 and earlier years ..	2,424,453	351,062	139,470
	5,013,727	664,283	576,192
	£6,254,202		
<i>Sur-tax</i> (as at 31 March 1966)			
1964-65	657,092	90,445	89,558
1963-64 and earlier years ..	409,397	81,712	27,228
	1,066,489	172,157	116,786
	£1,355,432		
<i>Corporation Profits Tax</i> (as at 31 March 1966)			
1964-65	569,784	4,881	107,131
1963-64 and earlier years ..	399,741	18,719	33,179
	969,525	23,600	140,310
	£1,133,435		

Comparative totals for the previous year are—Income Tax, £4,963,270; Sur-tax, £1,082,311; Corporation Profits Tax, £1,013,000.

Extra-statutory Repayments of Customs and other Duties

12. Extra-statutory repayments of Customs duties, £17,002, Excise duties, £13,307 and Stamp duties, £63, were made during the year.

Remissions and Amounts Irrecoverable

13. I have been furnished with schedules of the cases involving a loss of £50 or upwards in which claims for duty under the Revenue Acts were remitted without statutory authority or passed as irrecoverable during the year ended 31 March 1966,

The total amount of the items included in the schedules, £31,735, is made up as follows:—

	£
Customs (2 cases)	103
Estate, etc., duties (1 case)	74
Income Tax (98 cases)	28,067
Sur-tax (5 cases)	3,309
Corporation Profits Tax (1 case)	182
	<hr/>
	£31,735

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

	£
Remission	
On compassionate grounds	103
Composition settlements	11,507
	<hr/>
Amounts Irrecoverable	
Miscellaneous: liability not enforceable, etc.	20,125
	<hr/>
	£31,735

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

Interest on unpaid Taxes

14. Section 8 of the Finance (No. 2) Act, 1959 and section 55 of the Finance Act, 1963, provide for the payment of interest on outstanding amounts of income tax under P.A.Y.E. and Turnover Tax. It was noted in the course of audit that interest demanded had been waived in a number of cases and I have inquired regarding the position.

Schedule E.—Balancing Statements

15. Reference was made in paragraph 18 of my report on the 1963–64 accounts to the balancing of Schedule E income tax collectible by the Central Collection Branch. The position in December 1965 was that full balancing had been completed up to 1961–62 but the years 1962–63, 1963–64 and 1964–65 had presented special complications which would take some time to clear up and it was expected that there would be no difficulty in balancing 1965–66. I recently requested up-to-date information.

Customs Duty Deposits

16. It was observed in the course of audit that some deposits on account of customs duty had been held in a suspense account for several years. As a result of my inquiry these deposits have been cleared and the procedures in operation regarding deposits of duties have been amended to provide a tightening of control.

Vote 8.—Public Works and Buildings

Subhead D.—Purchase of Sites and Buildings

17. In 1961 the Commissioners sought to purchase half an acre of land in Galway as a site for a Fisheries Research Station but the matter fell through in 1963. At that stage the Fisheries Division suggested that $4\frac{1}{2}$ acres near Merlin Park, Galway, might be considered and following protracted negotiation this site was purchased in 1966 for £9,000 plus fees. A deposit of £1,000 paid in the year under review was charged to this subhead.

I observed from the relevant papers that it had come to notice in 1964 that the Minister for Health had sold for £400 each three lots of land—containing 9, 10 and 11 acres approximately—on the Merlin Park estate, not far from the $4\frac{1}{2}$ acre site referred to above. I inquired whether the Commissioners had consulted other government departments in an effort to locate a site. I also inquired regarding the circumstances in which an area of $4\frac{1}{2}$ acres was purchased when half an acre was originally considered sufficient.

Subhead E.—New Works, Alterations and Additions

18. The charge to the subhead comprises £2,259,100 expended on general architectural and engineering works, and £3,122,470 in respect of grants towards the erection, enlargement or improvement of national schools, as compared with £1,738,062 and £2,928,914, respectively, in the previous year.

19. School grants amounting to £1,837,190 were paid to managers who undertook responsibility for having the works carried out, and £1,285,280 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
	£	£	£	£	£
1960-61	1,906,630	1,271,090	328,910	1,600,000	306,630
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	391,670
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
1965-66	3,014,418	2,009,612	508,627	2,518,239	496,179

20. Reference was made in paragraph 19 of my previous report to the prototype school erected at Ballyboghil, Co. Dublin, in an effort to devise a faster and more economical method of building national schools. As the experiment was considered to be generally successful tenders were sought from building contractors for the erection on a prefabricated basis, under one bulk contract, of twenty-one national schools in three counties. The result was disappointing. The tenders were unexpectedly high and consequently it was decided not to proceed with the proposal to build under bulk contract. The charge to the subhead includes £3,000 paid on account of fees for the preparation of bills of quantities for the project.

21. The project for the conversion of Templemore Military Barracks into a training centre for Garda recruits was referred to in previous reports. Expenditure during the year amounted to £20,742 bringing the total to 31 March 1966 to £617,634 including £57,906 for fees paid to architects, quantity surveyors, etc. I understand that the swimming pool has not been satisfactorily completed and that payments to the contractor have been withheld.

22. 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. At 31 March 1966 some 360 houses were completed and a further 90 houses were in course of construction. The total amount charged to the vote, including £245,000 paid in the year of account, amounted to £920,120. Some of the houses have been taken over recently by the Commissioners following completion of legal and other investigations.

23. The installation of a passenger lift in the Office of Public Works was completed during the year at a cost of approximately £16,000. I noticed that the original estimate in 1962 was £4,000 and having regard to the importance, from the point of view of financial control, of realistic estimates as a basis for authorising expenditure, I invited the observations of the Accounting Officer. He informed me that the estimate was made on the assumption that certain walls were sound but when work started serious defects were discovered in them which necessitated drastic changes in the design of the lift shaft construction. He added that the risk of encountering structural and other defects is ever present in alterations to old buildings and estimates must accordingly be regarded as provisional; also that none of the work carried out could have been avoided and its cost was reasonable.

Subhead F.1.—Maintenance and Supplies

24. Reference was made in paragraph 22 of my previous report to the time and materials contract for repair work to eradicate dry rot and woodworm at the North Wing of the Royal

Hospital, Kilmainham. The cost of the project was originally estimated at from £20,000 to a maximum of £40,000. The work, which commenced in 1957 and is now nearing completion, has already cost about £180,000 and because of the excess of cost over estimate I invited the observations of the Accounting Officer. I was informed that estimates can be but provisional when eradication of dry rot or extensive adaptations and repair of old buildings is involved. Also that only minimal allowance had been made for restoration work on the 136 feet high tower and on an extensive area of moulded stone work 90 feet above ground level because from the visual inspections which had been made it seemed reasonable to assume that those parts did not require attention but, in the event, heavy expenditure on them was unavoidable. The Accounting Officer also stated that there was no doubt that all the work on the building was essential and the cost was considered reasonable.

25. In another case involving the eradication of dry rot in the Limerick Custom house, a building two hundred years old, the estimate was £7,000 and the final cost £28,600. Again I was informed that estimates of such work must be regarded as provisional, that the work was done in the most economical manner possible and that the building was now considered good for another hundred years.

Subhead G.2.—Arterial Drainage—Construction Works

26. The charge to the subhead in respect of major construction works in progress during the year amounted to £1,079,620. In addition, the value of stores issued, charges for the use of plant and certain Engineers' salaries and travelling expenses were assessed at £671,161. The cost of each scheme to 31 March 1966 was:—

Work	Estimated Cost	Expenditure to 31 March 1966
Catchment Drainage Scheme:	£	£
Inny	1,840,000	1,955,942
Moy	3,260,000	3,179,379
Deel	920,000	512,028
Killimor	800,000	511,514
Existing Embankments:		
Swilly Lower	111,500	120,419
Shannon Estuary	787,000	751,798
Blanket Nook	—	5,131

The balance of the charge to the subhead is made up of sums amounting to £49,755 in respect of intermediate or minor schemes and £4,837 being remanets of expenditure on completed major schemes.

Vote 17.—Miscellaneous Expenses

Subhead A.1.—The National Theatre Society, Limited

Subhead F.—Cork Opera House Company, Limited

27. Under the Funds of Suitors Act, 1959 a sum of £250,000, the estimated cost of rebuilding the Abbey Theatre, Dublin, was made available through the Capital Fund and under the Funds of Suitors Act, 1963, a sum of £50,000 was similarly made available towards the cost, estimated at £200,000, of rebuilding the Cork Opera House. When it became clear that the Abbey project would cost some £650,000 and the Cork Opera House £235,000 it was decided to allot further sums of £415,000 and £35,000 respectively, from suitors' funds. Pending enactment of the necessary legislation moneys were provided under the above subheads to enable the works to continue. The amounts paid, £184,647 and £11,515, will, in accordance with section 2 of the Funds of Suitors Act, 1966, be repaid to the Exchequer from the Capital Fund.

Vote 18.—Stationery Office

Subhead D.—Printing and Binding

28. Urgent bookwork printing for the Stationery Office is dealt with by a panel of four contractors whose tenders for the five year period 1960 to 1965 were accepted with the approval of the Government Contracts Committee. More than half in value of the printing in this category in the period was entrusted to the firm whose price was highest. In reply to my inquiry regarding the basis on which orders were allotted among the panel members I was informed that the contractor whose price is lowest is first considered but if that firm is not found suitable for the particular work or is unable to execute it, the next panel member is then considered.

Subhead G.—Office Machinery and other Office Supplies

29. Two address-card cutting machines were hired for the Revenue Commissioners from November 1961 pending the purchase of similar machines for permanent use. These were delivered in June 1962 at a cost of £91 each but the hired machines were not returned until May 1963 when charges accrued amounted to £468. The claim for hireage, received from the contractor in May 1963, was not settled until February 1966, the delay being due to the practice whereby the Stationery Office obtained through the Revenue Commissioners the sanction of the Department of Finance for the expenditure.

30. A considerable number of other claims for hireage of office machinery for the Revenue Commissioners were overdue for payment at 31 March 1966 and I was informed that payment had been withheld in some cases because the Stationery Office had not Department of Finance authority to pay and that in

other cases information was required from the Revenue Commissioners to vouch the claims.

Having regard to the comments of the Public Accounts Committee on the question of delay by government departments in settling accounts I have deemed it necessary to draw attention to these matters.

Vote 21.—Office of the Minister for Justice

Subhead F.—Legal Aid

31. The charge to the subhead represents expenditure under the Criminal Justice (Legal Aid) Act, 1962 which was brought into operation with effect from 1 April 1965 by the Criminal Justice (Legal Aid) Act, 1962 (Commencement) Order, 1965. Under the provisions of the Act and subject to its requirements a court may grant a certificate for free legal aid.

Vote 22.—Garda Síochána

Subhead B.—Travelling and Incidental Expenses

32. Gardaí on duty away from their permanent stations are entitled under the terms of the Garda Síochána Allowances (Consolidation) Order, 1965 to subsistence at rates which vary according to the length of the period of absence and whether they are, or are not, regarded as on temporary transfer. I have asked for an explanation for the payment of subsistence at different rates to a number of Gardaí who were away from their permanent stations for a period of nine nights on what appeared to be identical duties. I have asked also if the term "temporary transfer" has been defined for the purpose of the Order.

Vote 27.—Local Government

Motor Vehicle Duties

33. 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 1965–66 amounted to £9,594,197 compared with £8,923,936 in the previous year. They include fines amounting to £217,683 collected by the Department of Justice; £4,914 in respect of fees received under the Road Traffic Act, 1961, Road Traffic (Public Service Vehicles) Regulations, 1963; £9,203 fees collected by Planning Authorities in respect of appliances and structures for servicing vehicles; £19,748 fees received by the Department of Local Government pursuant to the Road Traffic (Licensing of Drivers) Regulations, 1964, and £80,772 received from government departments in respect of State owned vehicles.

£9,574,748 was paid into the Exchequer and £19,968 was refunded leaving a balance of £144,379 as compared with £144,898 at the end of the previous financial year.

Vote 29.—Primary Education

Subhead A.1.—Training Colleges

34. Reference was made in paragraph 31 of the report for 1962–63 to a scheme for the construction of new premises and the conversion of existing buildings at St. Patrick's Training College, Dublin. The entire cost of the work, estimated at £1,500,000, will be financed from voted moneys subject to the continued use of the premises for the training of national teachers or other approved educational purposes. The charge to the subhead includes £326,000 in respect of direct grants and £58,753 for principal and interest due in the year on a bank loan of £750,000 obtained by the college authorities. I have inquired regarding the completion of the formal agreement for the future use of the premises, the nature and extent of the check carried out by the Department on expenditure on the project and whether the works carried out conform to the plans and specifications approved by the Office of Public Works.

Vote 30.—Secondary Education

Subhead A.1.—Capitation Grant (including Teachers' Salaries Grant)

35. A limited test audit of payments made in the year under review revealed a number of overpayments and I inquired regarding the nature and extent of the check carried out by the Department on claims for grants.

Subhead K.—Comprehensive Schools

36. £160,000 was provided under this subhead towards the cost of three comprehensive schools to be built at Cootehill, Carraroe and Shannon Airport. Because the Commissioners of Public Works were unable to undertake the planning and supervision of the project the Department appointed private architects on a fee basis and employed contractors for the execution of the works. Up to 31 March 1966 payments made in respect of the three schools totalled £159,084 including £49,752 for professional fees. I have inquired regarding the nature and extent of the supervision exercised over the performance of the contracts and also whether formal contracts have been completed with the builders.

Vote 37.—Fisheries

Subhead D.2.—Repayment of Advances

37. Because certain fishermen failed to meet their commitments to An Bord Iascaigh Mhara in respect of the purchase of

boats and gear the liability of An Bord to repay the Exchequer £217,584 of advances made under the Sea Fisheries Act, 1952 was waived under the provisions of the Sea Fisheries (Amendment) Act, 1963. The amount outstanding at 31 March 1966 in respect of these advances was £1,562,927.

Vote 39.—Agriculture

Subhead K.7.—Land Project

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

	£
Salaries, wages and allowances	468,258
Travelling expenses	84,900
Lime and fertilisers	220,144
Grants to farmers	1,580,828
Payments to contractors	15,012
Advertising and publicity	3,478
District offices and stores—rents, etc. ..	11,999
Miscellaneous expenses	882
	<u>£2,385,501</u>

An occupier of land who undertakes an approved scheme of reclamation work on his holding is entitled, when the work has been completed to the satisfaction of the Department, to a grant amounting to two-thirds of the estimated cost. The maximum grant was increased in the year under review to £50 per statute acre in western and north-western counties and £45 per acre elsewhere. Grants to farmers amounted to £1,580,828 in the year as compared with £1,640,171 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	889,005
Subsidy on phosphatic fertilisers	2,741,346
Subsidy on potassic fertilisers	791,344
	<u>£4,421,695</u>

Subhead K.11.—Bovine Tuberculosis Eradication Scheme

40. The expenditure is made up as follows:—

	£
Compensation for reactor cattle	1,387,563
Fees to veterinary surgeons	1,368,156
Supplementary byre and water supply grants	6,003
Travelling, etc., expenses	58,154
Tuberculin supplies	21,376
Miscellaneous	55,335
	<u>£2,896,587</u>

Receipts amounting to £848,640 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 1966 was £55,274,638 and receipts from the disposal of cattle for slaughter were £17,358,910. The net cost was therefore £37,915,728.

Subhead K.13.—Brucellosis Eradication Scheme

41. The expenditure is made up as follows:—

	£
Fees to veterinary surgeons	41,516
Supplies of vaccine	18,286
Travelling and miscellaneous expenses ..	10,249
	<hr/>
	£70,051

As stated in the account it was not found possible to introduce full scale eradication measures during the year.

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

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

	£
Grants	2,725,564
Travelling expenses	75,360
Miscellaneous expenses	51,110
	<hr/>
	£2,852,034

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. The total grants paid from the commencement of the scheme to 31 March 1966 amounted to £5,761,950 representing grants for 384,130 calved heifers. Departmental statistics based on the half-yearly census of cattle population show that the number of milch cows increased by 245,000 between 1 January 1964 and 1 January 1966 and I have asked for information as to the extent to which this increase can be reconciled with the number of grants paid.

43. In the course of a limited test check of payments made under the scheme it was observed that grants were paid in respect of five animals which had been described as cows in tuberculosis eradication test reports in earlier years and which on the basis of ages given in those reports were between five and eight years old at the time the calved heifer grants were applied for. I have asked for the observations of the Accounting Officer.

Subhead K.16.—Grants towards the cost of Co-operative Projects

44. Provision was made under this subhead for the payment of grants of up to one-third of the approved estimated cost of co-operative packing and grading stations for horticultural produce. In addition loans up to the same amount made by the Agricultural Credit Corporation towards such projects may be guaranteed by the Minister.

Subhead N.—Marketing, etc. of Dairy Produce

45. 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)	3,610,000
Creamery milk price allowance	6,528,785
Special allowance for high quality creamery milk	524,832
Contribution to the National Dairy Publicity Council (Grant-in-Aid)	30,000
Milk collection pilot scheme	10,277
	<hr/>
	£10,703,894
	<hr/>

46. Under the Creamery Milk Quality Grading Scheme which came into operation on 1 May 1965 a special additional milk price allowance of 1d. per gallon is paid to participating creameries in respect of milk of premium grade received by them. As indicated above payments of the special allowance in the year under review amounted to £524,832. Grading of milk is based on sampling carried out by the creameries and samples are check-tested by departmental inspectors. I have inquired as to the extent of the checks carried out since the inauguration of the scheme and the results thereof. I am in communication with the Accounting Officer regarding discrepancies between total milk intake as shown on some claims for special allowance and on the corresponding claims for ordinary milk price allowance. I have also inquired regarding cases in which milk intake figures were certified as correct by departmental inspectors but were subsequently found to be incorrect.

47. A sum of £10,277 was paid to a co-operative society towards the cost of a pilot scheme for bulk collection of milk. The payment represents 50 per cent. of expenditure incurred by the society on the installation of farm cooling and storage tanks.

Warble Fly Eradication (Grant-in-Aid) Account

48. Fees for certificates issued by the Department in respect of animals treated under the Warble Fly Eradication Scheme are brought to account as appropriations in aid. The amount collected is issued by way of a grant-in-aid (subhead K.9) to a

fund from which compensation is paid to herd owners for losses attributable to the treatment. The amount paid over to the fund during the year was £31,467 and compensation to herd owners amounted to £10,598. The account of the fund is appended to the appropriation account.

World Food Programme (Grant-in-Aid) Account

49. Of the original amount of £300,000 provided in 1962–63 as a 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 £185,086 for food supplied from this country. The balance in the Account at 31 March 1966 was, therefore, £28,953.

Suspense Accounts

50. Following my inquiry a number of suspense account balances outstanding for periods of from one to nine years were cleared and I am assured that clearance of other items to which I drew attention is proceeding.

Vote 40.—Industry and Commerce

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

51. Grants to Córas Tráchtála which, under the provisions of section 16 of the Export Promotions Act, 1959 as amended by section 2 of the Export Promotion (Amendment) Act, 1963, may not exceed £2,500,000, amounted to £2,080,885 at 31 March 1966, including £486,000 issued in the year under review.

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

52. The aggregate amount of grants which may be made to An Foras Tionscal to enable it to carry out its functions is limited to £30,000,000. The total issues, including £3,999,662 in the year under review, amounted at 31 March 1966 to £15,958,971.

Subhead P.—Shipbuilding Subsidy

53. Reference was made in previous reports to payments of subsidy in respect of ships built by Verolme Cork Dockyard, Ltd. The charge to the subhead, £175,000, represents payments on account in respect of the third, fourth and fifth ships built by the company. The payments were made on the recommendation of a special committee appointed by the Minister to examine the company's claims.

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

54. 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 1966. 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 £222,282 was repaid. The Minister's contingent liability in respect of guarantees still in operation at 31 March 1966 was £674,570.

Subhead T.—Temporary Assistance for Industry

55. In the year under review the scheme was continued whereby Irish exporters were assisted by means of grants of up to fifty per cent. of the burden which they had to bear following the imposition by the British authorities of a temporary charge on imports into Britain. An export incentive grant scheme was introduced during the year under which firms who increased their exports qualified for grants of up to seventy-five per cent. of the temporary charge. Payments in the year of account, including £124,813 under the incentive grant scheme, amounted to £2,095,611. The Industrial Grants (Amendment) Act, 1964 enabled An Foras Tionscal to make supplemental grants in cases of exceptional difficulty. These amounted to £35,407 in the year under review.

Subhead U.—Promotion of Buy Irish Campaign

56. As stated in paragraph 60 of the previous report a committee was formed in November 1964 to conduct a campaign to encourage support in the home market for Irish manufactured goods. The committee's expenses were met from this subhead as follows:—

	£
Advertising, publicity and promotions ..	28,662
Salaries, wages, etc.	8,824
General administration expenses ..	7,387
	<hr/>
	£44,873

57. I found, as a result of my examination, that the accounting for this expenditure was unsatisfactory. The following points were noted and I have asked for explanations: (1) a fully matured claim for £18,606 was certified for payment on 11 March 1966 but only £15,000 was paid, the balance being postponed to the next financial year; (2) during the first ten months of its existence some of the financial affairs of the committee were transacted through personal bank accounts of the officers who acted as secretaries; (3) duplicate payments were made in a number of cases; (4) supporting vouchers for numerous items were not available, and (5) Social Insurance and P.A.Y.E. deductions from wages of staff employed by the committee could not be reconciled with the value of stamps purchased and payments to the Revenue Commissioners.

Subhead W.—Castlecomer Collieries Ltd.

58. Provision was made by supplementary estimate for assistance for Castlecomer Collieries, Ltd. who were faced with

financial difficulties. The charge to the subhead is made up as follows:—

(1) Repayment of temporary bank loans advanced to the company, and accrued interest	£ 64,094
(2) Repayment of an advance from the Contingency Fund	16,500
(3) Operational expenses of the company ..	22,886
	<hr/> £103,480

The Minister for Industry and Commerce had guaranteed the temporary bank loans referred to at (1) above and in reply to my inquiry I was informed that this guarantee had no statutory basis but that general circumstances and the time factor required the extra-statutory action with which the Minister for Finance concurred.

Vote 41.—Transport and Power

Subhead D.2.—Córas Iompair Éireann Redundancy Compensation

59. 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 £437,361 charged to this subhead, grants issued amounted to £2,764,959 at 31 March 1966. 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)

60. Grants issued to Bord Fáilte Éireann to 31 March 1966 are shown in the following statement:—

(1) For administration, general expenses and interest grants	£	£
prior to 1965–66 ..	3,574,456	
1965–66 ..	1,812,000	
	<hr/>	5,386,456
(2) For resort development		
prior to 1965–66 ..	642,717	
1965–66 ..	350,000	
	<hr/>	992,717
(3) For development of holiday accommodation		
prior to 1965–66 ..	1,175,000	
1965–66 ..	255,000	
	<hr/>	1,430,000

Section 6 of the Tourist Traffic Act, 1966 removed the limit on grants under (1) above and increased the limits on grants under (2) to £3·25 million and (3) to £3 million.

61. 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 a guarantee of £100,000 given in the year under review, the aggregate of guarantees was £2,331,713 at 31 March 1966. 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 twenty 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 £1,833,133 at 31 March 1966.

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

62. A payment made in the year under review under the contract for the erection of the principal buildings at Cork Airport brought their final cost as certified by the Department's architects to £476,007. The first estimate of the cost of these buildings, in June 1959, was £195,000 but this was increased to £260,000 after a full examination of the requirements of operating companies and State services and to £287,500 in June 1960 following receipt of tenders. I have asked for an explanation of the wide difference between estimate and final cost.

63. In 1964 repairs costing £6,000 to windows at Cork Airport became necessary to prevent leaks which had become apparent since the airport opened in 1961. The explanation given to me by the Accounting Officer is that these leaks were not due to faulty design or defective workmanship but arose because the type of construction specified, although in accordance with accepted and proven standards, did not prove adequate in the exceptional weather conditions at the airport which is in an exposed position 600 feet above sea level.

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

64. Grants to the company under section 8 (1) of the Shannon Free Airport Development Company Limited Act, 1959, including £430,000 charged to this subhead, amounted to £2,035,500 at 31 March 1966. The amount of these grants may not exceed £3,000,000.

The amount which the Minister for Finance may issue from the Central Fund to take up shares in the company is limited to £6,000,000. £719,000 issued during the year brought the total issues to £4,142,000 by 31 March 1966.

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

65. 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 is comprised of £41,500 to subsidise the letting of houses at reduced rents and £31,150 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. £131,000 advanced during the year brought the total advances to £2,009,000 by 31 March 1966.

Subhead U.—Appropriations in Aid

66. With the assistance of a 50 per cent. grant from the vote two tenders to serve passenger liners at Cobh were acquired by Cork Harbour Commissioners in 1961 and 1962 at a total cost of £451,765. Because of a substantial falling off in the number of liner calls it was found possible in 1965 to operate the service with one tender. One vessel was sold and the Commissioners refunded to the Department the amount, £26,658, by which the proceeds of the sale exceeded one-half of its original cost. It appears that at the time, April 1960, that the grant for a second tender was sanctioned the Commissioners had already intimated that liner traffic at Cobh was expected to decline and that one of the major operators was likely to withdraw altogether within a short period. I have, therefore, invited the observations of the Accounting Officer.

67. Because of a decline in demand the Shannon Airport passenger hostels operated at a loss since 1961. The accumulated loss in the period of three years ended 31 January 1965, £7,267, was deducted from the profits, etc., of the Sales and Catering Service for the year ended 31 January 1965, and the net amount received, £96,704, was credited to this subhead.

Suspense Account

68. I have asked to be supplied with details of a balance of £42,391 standing to the credit of General Suspense Account at 31 March 1966.

Vote 42.—Posts and Telegraphs

Stores

69. 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 £3,569,230 on 31 March 1966 engineering stores to

the value of £14,310 were held on behalf of other government departments. Stores other than engineering stores were valued at £504,089 including £189,702 in respect of stores held for other government departments.

Including works in progress on 31 March 1966, the expenditure on manufacturing jobs in the factory during the year amounted to £65,029, expenditure on repair work (other than repairs to mechanical transport) to £86,780, and expenditure on mechanical transport repairs to £17,943.

Revenue

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

The net yield of revenue for the years 1965-66 and 1964-65 is shown in the following statement:—

	1965-66	1964-65
	£	£
Postal Service	7,644,116	7,454,608
Telegraph Service	567,039	521,356
Telephone Service	9,224,109	7,576,855
	<hr/>	<hr/>
	£17,435,264	£15,552,819

£16,400,000 was paid into the Exchequer during the year leaving a balance of £2,265,411 at 31 March 1966 as compared with £1,230,147 at the end of the previous financial year.

Sums amounting to £2,021 due for telephone services provided in prior years were written off during the year as irrecoverable.

Post Office Savings Bank

71. The accounts of the Post Office Savings Bank for the year ended 31 December 1965 were submitted to a test examination with satisfactory results. The balance due to depositors, inclusive of interest, amounted to £129,275,275 (including £19,362,644 in respect of liability to Trustee Savings Banks) on 31 December 1965, as compared with £126,353,059 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 £6,193,753. Of this sum £3,223,290 was applied as interest paid and credited to depositors, management expenses absorbed £415,307 and the balance, £2,555,156, was set aside towards provision against depreciation in the value of securities.

Suspense Accounts

72. Expenditure on freight by the Department is charged to a suspense account pending detailed examination of claims. At the time of my examination I observed that the total amount paid in the year 1964-65, £67,644, and £44,466 of the amounts paid in 1963-64 and earlier years, remained charged to the suspense account instead of to the appropriation accounts of the years of payment. I have asked for an explanation.

73. Payments for stores purchased for other government departments are charged to a suspense account pending recoupment. At the time of my examination I found a substantial discrepancy between the balance on the account and amounts listed as due from departments and I have communicated with the Accounting Officer.

Vote 43.—Defence

Subhead K.—Provisions

74. 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:—

	1965–66	1964–65
	pence per lb.	pence per lb.
Bread:		
Cost of Production ..	8.5	8.6
Cost delivered Dublin	9.1	9.2
Meat:		
Dublin ..	46.0	42.1
Curragh ..	46.2	45.2

The average price of cattle purchased for both the Dublin and Curragh areas was £92 per head in each area, as compared with £93 and £89 per head, respectively, in the previous year, while the average production of beef per head was 693 lbs. and 683 lbs. respectively, as compared with 697 lbs. and 648 lbs.

A variation in ration scales introduced in November 1964 permitted the substitution of chicken for beef on an experimental basis on one day each week.

Subhead P.—Naval Stores

75. Since December 1965 a bridge in course of construction linking Haulbowline Island and the mainland has prevented the official launches from plying between Cobh and Spike Island. The cost, to March 1966, of providing an alternative service was £2,021.

Subhead CC.—Compensation

76. The charge to this subhead comprises:—

	£
(a) Compensation for damage or injury in cases of accidents in which army vehicles were involved	9,460
(b) Compensation for property commandeered, damaged or hired	694
(c) Compensation in cases where personnel were injured during training including compensation for personal injuries to members of An Fórsa Cosanta Áitiúil, An Slua Muiri and An Cór Breathnadóirí	891
(d) Other compensation	650
	<u>£11,695</u>

Subhead Z.—Appropriations in Aid

77. Services were made available to a film company for the production of a film. It was originally estimated that the cost of providing military personnel and equipment would be of the order of £30,000 but as the work proceeded requests for additional services were made by the company. Ultimately the amount due to the Department was assessed at £90,000. Sums amounting to £35,000 were received in the course of the operation and have been brought to the credit of this subhead. I am informed that the balance due is in dispute.

Vote 47.—Social Welfare

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

78. Payments from this subhead to the Social Insurance Fund in the year under review amounted to £11,018,000. These payments are subject to adjustment when the audited accounts of the Fund are available.

Subhead G.—Old Age Pensions (Non-Contributory)

79. Section 2 of the Social Welfare (Miscellaneous Provisions) Act, 1965 provided for an increase of 10/- weekly for pensioners whose yearly means did not exceed £26 5s. 0d. and 5/- for those whose means lay between £26 5s. 0d. and £52 10s. 0d. In a test examination of some 180 cases in the latter category it was observed that in ten cases pensions were increased by 10s. In reply to my inquiry the Accounting Officer stated that action was being taken to recover these overpayments which were due to mistakes made by officers of the Department. In view of the proportion of errors revealed in the test examination I have communicated further with the Accounting Officer.

Social Assistance Overpayments

80. Sums recovered in respect of overpayments of social assistance charged in prior years' accounts were:—£19,893 in cash credited to appropriations in aid and £6,691 withheld from current entitlements. Overpayments amounting to £3,310 were treated as irrecoverable. The total amount of overpayments not disposed of at 31 March 1966 was £60,086 as compared with £56,425 at 31 March 1965. During the year thirty-one individuals were prosecuted for irregularly obtaining or attempting to obtain social assistance and convictions were secured in all cases.

Vote 48.—Health

Subhead OO.—Fluoridation of Public Water Supplies

81. The Health (Fluoridation of Water Supplies) Act, 1960 provides that health authorities should arrange for the fluorida-

tion of piped public water supplies and empowers the Minister for Health to fix dates and make regulations in respect of the treatment of particular supplies. Provision of £30,000 was made by supplementary estimate towards recoupment of half the capital costs incurred by health authorities in implementing the Act, and the charge of £9,129 to the subhead represents recoupment to four authorities.

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 163.

E. F. SUTTLE,

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

29 July, 1966.

PUBLIC SERVICES
APPROPRIATION ACCOUNTS, 1965-66

xxix

SUMMARY

No. of Vote	SERVICE	Estimated Expenditure (Gross)	Estimated Appropriations in Aid	Net Supply Grant	Actual Expenditure (Gross)	Appropriations in Aid Realised	Net Expenditure	Surplus of Gross Estimate over Expenditure	Appropriations in Aid compared with Estimate		Amount to be surrendered	Exchequer Extra Receipts		No. of Vote
									More than Estimated	Less than Estimated		Estimated	Realised	
		£	£	£	£	£	£	£	£	£	£	£	£	
1	PRESIDENT'S ESTABLISHMENT	14,300	—	14,300	13,832	—	13,832	468	—	—	468	—	—	1
2	HOUSES OF THE OIREACHTAS	510,000	—	510,000	506,771	—	506,771	3,229	—	—	3,229	—	—	2
3	DEPARTMENT OF THE TAOISEACH	43,500	—	43,500	42,781	—	42,781	719	—	—	719	—	—	3
4	CENTRAL STATISTICS OFFICE	328,860	1,500	327,360	307,989	2,058	305,931	20,871	558	—	21,429	—	—	4
5	COMPTROLLER AND AUDITOR GENERAL	66,700	12,000	54,700	66,450	12,590	53,860	250	590	—	840	—	—	5
6	OFFICE OF THE MINISTER FOR FINANCE	683,570	6,070	677,500	675,252	6,939	668,313	8,318	869	—	9,187	—	—	6
7	OFFICE OF THE REVENUE COMMISSIONERS	3,889,700	140,000	3,749,700	3,839,628	137,175	3,702,453	50,072	—	2,825	47,247	—	—	7
8	PUBLIC WORKS AND BUILDINGS	10,408,517	979,017	9,429,500	10,117,496	1,229,179	8,888,317	291,021	250,162	—	541,183	—	—	8
9	EMPLOYMENT AND EMERGENCY SCHEMES	975,600	53,000	922,600	919,257	35,244	884,013	56,343	—	17,756	38,587	—	—	9
10	STATE LABORATORY	39,000	1,360	37,640	38,079	1,920	36,159	921	560	—	1,481	—	—	10
11	CIVIL SERVICE COMMISSION	94,000	50,000	44,000	93,616	53,093	40,523	384	3,093	—	3,477	—	—	11
12	AN CHOMHAIRLE EALAÍON	40,000	—	40,000	40,000	—	40,000	—	—	—	—	—	—	12
13	SUPERANNUATION AND RETIRED ALLOWANCES	2,004,600	188,600	1,816,000	1,914,518	186,728	1,727,790	90,082	—	1,872	88,210	—	—	13
14	SECRET SERVICE	8,500	—	8,500	7,301	—	7,301	1,199	—	—	1,199	—	—	14
15	AGRICULTURAL GRANTS	12,500,000	—	12,500,000	12,487,009	—	12,487,009	12,991	—	—	12,991	—	—	15
16	LAW CHARGES	273,200	9,000	264,200	270,843	10,951	259,892	2,357	1,951	—	4,308	—	—	16
17	MISCELLANEOUS EXPENSES	345,170	—	345,170	297,791	—	297,791	47,379	—	—	47,379	—	—	17
18	STATIONERY OFFICE	975,700	212,700	763,000	974,275	214,056	760,219	1,425	1,356	—	2,781	—	—	18
19	VALUATION AND ORDNANCE SURVEY	314,600	32,600	282,000	305,424	42,119	263,305	9,176	9,519	—	18,695	—	—	19
20	RATES ON GOVERNMENT PROPERTY	818,000	100,500	717,500	781,962	101,997	679,965	36,038	1,497	—	37,535	—	—	20
21	OFFICE OF THE MINISTER FOR JUSTICE	242,335	525	241,810	224,665	461	224,204	17,670	—	64	17,606	1,500	1,748	21
22	GARDA SÍOCHÁNA	9,212,090	319,090	8,893,000	8,947,306	275,986	8,671,320	264,784	—	43,104	221,680	—	—	22
23	PRISONS	440,550	37,600	402,950	424,557	36,284	388,273	15,993	—	1,316	14,677	—	—	23
24	COURTS	546,454	43,724	502,730	530,355	41,757	488,598	16,099	—	1,967	14,132	3,500	4,557	24
25	LAND REGISTRY AND REGISTRY OF DEEDS	225,270	—	225,270	201,110	—	201,110	24,160	—	—	24,160	—	—	25
26	CHARITABLE DONATIONS AND BEQUESTS	11,623	43	11,580	11,594	37	11,557	29	—	6	23	—	—	26
27	LOCAL GOVERNMENT	8,000,700	179,000	7,821,700	7,997,537	196,119	7,801,418	3,163	17,119	—	20,282	—	—	27
28	OFFICE OF THE MINISTER FOR EDUCATION	1,242,436	14,936	1,227,500	1,224,058	13,809	1,210,249	18,378	—	1,127	17,251	—	—	28
29	PRIMARY EDUCATION	18,863,400	127,000	18,736,400	18,740,938	131,248	18,609,690	122,462	4,248	—	126,710	—	—	29
30	SECONDARY EDUCATION	5,906,460	51,060	5,855,400	5,896,688	50,479	5,846,209	9,772	—	581	9,191	—	—	30
31	VOCATIONAL EDUCATION	3,790,110	51,610	3,738,500	3,776,625	58,634	3,717,991	13,485	7,024	—	20,509	—	—	31
32	REFORMATORY AND INDUSTRIAL SCHOOLS	290,550	5,000	285,550	257,174	3,710	253,464	33,376	—	1,290	32,086	—	—	32
33	UNIVERSITIES AND COLLEGES AND DUBLIN INSTITUTE FOR ADVANCED STUDIES	2,889,300	—	2,889,300	2,706,738	—	2,706,738	182,562	—	—	182,562	—	—	33
34	NATIONAL GALLERY	25,560	150	25,410	24,768	348	24,420	792	198	—	990	—	—	34
35	LANDS	3,622,920	208,220	3,414,700	3,572,217	215,853	3,356,364	50,703	7,633	—	58,336	—	—	35
36	FORESTRY	4,218,200	612,000	3,606,200	3,911,152	712,419	3,198,733	307,048	100,419	—	407,467	—	100	36
37	FISHERIES	865,800	28,400	837,400	833,615	31,378	802,237	32,185	2,978	—	35,163	10	—	37
38	ROINN NA GAELTACHTA	959,810	5,100	954,710	913,364	5,852	907,512	46,446	752	—	47,198	—	—	38
39	AGRICULTURE	35,286,975	1,476,975	33,810,000	35,022,816	1,426,259	33,596,557	264,159	—	50,716	213,443	54,076	77,765	39
40	INDUSTRY AND COMMERCE	8,978,114	137,114	8,841,000	8,683,129	148,044	8,535,085	294,985	10,930	—	305,915	—	—	40
41	TRANSPORT AND POWER	9,033,960	1,424,860	7,609,100	8,951,453	1,666,398	7,285,055	82,507	241,538	—	324,045	—	—	41
42	POSTS AND TELEGRAPHS	27,841,400	9,114,400	18,727,000	27,266,208	8,639,155	18,627,053	575,192	—	475,245	99,947	1,800,000	1,821,016	42
43	DEFENCE	12,315,240	265,240	12,050,000	12,021,983	356,172	11,665,811	293,257	90,932	—	384,189	—	—	43
44	ARMY PENSIONS	2,379,630	2,500	2,377,130	2,368,081	1,892	2,366,189	11,549	—	608	10,941	—	11,015	44
45	EXTERNAL AFFAIRS	745,700	11,300	734,400	735,079	11,602	723,477	10,621	302	—	10,923	—	—	45
46	INTERNATIONAL CO-OPERATION	185,050	50	185,000	180,958	6	180,952	4,092	—	44	4,048	—	5,458	46
47	SOCIAL WELFARE	41,226,000	1,883,000	39,343,000	40,485,573	1,802,696	38,682,877	740,427	—	80,304	660,123	—	—	47
48	HEALTH	16,264,400	25,500	16,238,900	16,254,311	26,501	16,227,810	10,089	1,001	—	11,090	—	—	48
49	CENTRAL MENTAL HOSPITAL	84,550	3,450	81,100	84,383	3,623	80,760	167	173	—	340	—	—	49
50	INCREASES IN PENSIONS	375,000	—	375,000	354,831	—	354,831	20,169	—	—	20,169	—	—	50
51	REMUNERATION	850,000	—	850,000	612,030	—	612,030	237,970	—	—	237,970	—	—	51
TOTAL .. £		251,253,104	17,814,194	233,438,910	246,915,570	17,890,771	229,024,799	4,337,534	755,402	678,825		1,859,086	1,921,659	

TOTAL AMOUNT TO BE SURRENDERED .. £ **4,414,111**

APPROPRIATION ACCOUNTS— PUBLIC SERVICES

1965-66

ACCOUNT of the sum expended, in the year ended 31st March, 1966, 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	11,450	11,419	31	—
B.—Travelling and Incidental Expenses ..	300	80	220	—
C.—Post Office Services ..	1,800	1,583	217	—
D.—Motor Cars—Replacement (Grant-in-Aid)	750	750	—	—
TOTAL ..£	14,300	13,832		—
Surplus to be surrendered ..£			468	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

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

C.—Expenditure on telephones and telegrams was not as great as anticipated.

NOTE

In addition to the amount expended under Subhead A, a further sum of £2,350 was charged to the Vote for Remuneration (No. 51).

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
13th June, 1966.

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, 1966, 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 Comhaltáí ..	219,135	216,089	3,046	—
B.—Travelling Expenses of Comhaltáí	72,000	61,740	10,260	—
SEANAD ÉIREANN				
C.—Salaries of Holders of certain Appointed Offices and Allowances of Seanadóirí ..	61,925	60,866	1,059	—
D.—Travelling Expenses of Seanadóirí	16,500	17,205	—	705
HOUSES OF THE OIREACHTAS				
E.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas	111,590	122,948	—	11,358
F.1.—Post Office Services ..	13,450	13,776	—	326
F.2.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas	1,400	1,603	—	203
G.—Inter-Parliamentary Activities (Grant-in-Aid)	8,300	7,500	800	—
H.—Expenses of the Restaurant (Grant-in-Aid)	3,500	3,500	—	—
I.—Allowances to certain Former Members of the Houses of the Oireachtas ..	2,000	1,544	456	—
J.—Witnesses' Expenses ..	200	—	200	—
TOTAL .. £	510,000	506,771	15,821	12,592

Surplus to be surrendered ... £3,229

Vote 2

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—The provision for travelling is necessarily conjectural.
- E.—The full amount of pay increases not provided for in the original estimate was not drawn from the Vote for Remuneration.
- F.2.—Excess was mainly due to travelling, which exceeded expectations.
- G.—The full Grant-in-Aid was not drawn as an anticipated visit of a French delegation did not materialise.
- I.—Saving due to deaths and to no new pensions being awarded.
- J.—The anticipated calling of witnesses before the Select Committee on the Health Services did not materialise as the Committee lapsed on the dissolution of Dáil Éireann in March, 1965 and was not revived in the new Dáil.

EXTRA REMUNERATION (exceeding £50)

A Stationery Clerk, five Clerk-Typists, a Paperkeeper, nine Messengers and a Cleaner received sums ranging from £52 to £286 for overtime.

NOTES

In addition to the amount expended under Subhead E, a further sum of £8,850 was charged to the Vote for Remuneration (No. 51).

Fees (stamps) amounting to £86 in respect of this service were received during the year.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
16th June, 1966.

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, 1966, 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	40,300	40,030	270	—
B.—Travelling and Incidental Expenses	1,000	589	411	—
C.—Post Office Services ..	2,200	2,162	38	—
TOTAL .. £	43,500	42,781		—
Surplus to be surrendered .. £			719	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—The saving was on the provision for travelling which is difficult to forecast accurately.

EXTRA REMUNERATION (exceeding £50)

A Clerical Officer received £152 in respect of overtime.

NOTES

In addition to the amount expended under Subhead A, a further sum of £4,900 was charged to the Vote for Remuneration (No. 51).

The Account of the Vote for Lands includes expenditure of £56 in respect of an officer temporarily lent, without repayment, to this Department.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
10th June, 1966.

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, 1966, 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	235,250	228,870	6,380	—
B.—Travelling and Incidental Expenses	11,560	8,349	3,211	—
C.—Post Office Services	9,300	8,366	934	—
D.—Collection of Statistics	72,750	62,404	10,346	—
GROSS TOTAL .. £	328,860	307,989	20,871	—
			Surplus of Gross Estimate over Expenditure £20,871	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
E.—Appropriations in Aid	1,500	2,058	£558	
NET TOTAL .. £	327,360	305,931	Total Surplus to be surrendered £21,429	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The delay in starting the Household Budget Inquiry, the existence of vacancies, and changes in personnel involving appointments at lower points on the salary scales caused savings totalling approximately £17,000, offset to the extent of approximately £10,800 by pay revisions during the year.
- B and C.—Due to the delay in starting field work for the Household Budget Inquiry the provisions for travelling, telephones and postal services were not utilised to the extent anticipated.
- D.—It was not found possible to recruit the number of Agricultural Civilian Enumerators estimated for and due to delay in starting the Household Budget Inquiry payments to householders were less than estimated.

APPROPRIATIONS IN AID

Receipts were mainly in respect of statistical information supplied.

EXTRA REMUNERATION (exceeding £50)

Ten Clerical Offices, nine Clerk-Typists, two Male Temporary Clerks and a Messenger received sums ranging from £51 to £185 for supervisory duties, overtime and task work.

NOTE

This Account includes expenditure of £245 in respect of an officer temporarily lent, without repayment, to another Department.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
20th June, 1966.

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, 1966, 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	65,000	64,920	80	—
B.—Travelling and Incidental Expenses	1,400	1,162	238	—
C.—Post Office Services ..	300	368	—	68
GROSS TOTAL .. £	66,700	66,450	318	68
			Surplus of Gross Estimate over Expenditure £250	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
D.—Appropriations in Aid ..	12,000	12,590	£590	
NET TOTAL .. £	54,700	53,860	Total Surplus to be surrendered £840	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount charged to this Subhead a sum of £3,500 was charged to the Vote for Remuneration (No. 51).
- B.—Saving due to travelling not being carried out to the extent anticipated.
- C.—Excess due to payment this year of telephone account received too late for payment in 1964–65.

K. M. FOWLER,
Accounting Officer.

11th May, 1966.

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, 1966, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Finance, including the Paymaster-General's Office.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances				
<i>Original</i> .. £331,550				
<i>Supplementary</i> 53,000				
	384,550	379,119	5,431	—
B.—Remuneration of Banks for the Management of Government Stocks inscribed or registered in their Books ..	116,320	116,318	2	—
C.—Travelling and Incidental Expenses				
<i>Original</i> .. £8,500				
<i>Supplementary</i> 16,000				
<i>Do.</i> 2,000				
	26,500	24,764	1,736	—
D.—Post Office Services				
<i>Original</i> .. £107,000				
<i>Supplementary</i> 1,000				
	108,000	108,038	—	38
E.—Institute of Public Administration	25,400	25,400	—	—
F.—An Comhlacht Comhairleach i leith na Gaeilge				
<i>Meastachán Bunaidh</i> £1,000				
<i>Meastachán Forlíontach</i> 1,500				
	2,500	2,116	384	—
G.—Expenses of the Savings Committee	9,800	8,088	1,712	—
CIVIL SERVICE				
ARBITRATION BOARD				
H.—Fees and Incidental Expenses	2,000	2,616	—	616
H.1.—Grants to County Development Teams				
<i>Original</i> .. Nil				
<i>Supplementary</i> £8,000				
	8,000	8,538	—	538

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
H.2—Expenses of the Tribunal on Clerical Pay Levels in the Public Services				
<i>Original</i> .. Nil				
<i>Supplementary</i> £500	500	255	245	—
GROSS TOTAL				
<i>Original</i> .. £601,570				
<i>Supplementary</i> 24,500				
<i>Do.</i> 57,500	£ 683,570	675,252	9,510	1,192
			Surplus of Gross Estimate over Expenditure £8,318	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
I.—Appropriations in Aid ..	6,070	6,939	£869	
NET TOTAL			Total Surplus to be surrendered	
<i>Original</i> .. £595,500				
<i>Supplementary</i> 24,500				
<i>Do.</i> 57,500	£ 677,500	668,313	£9,187	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

C.—The provision for the Economic Research Institute was not utilised to the extent anticipated.

F.—D'éirigh triúr ball as an gComhlacht i rith na bliana agus uime sin bhí laghdú mór ar na costais taistil, iostais, srl.

G.—A claim for recoupment was not furnished within the year.

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

H.1.—This being the first year of the service it was difficult to estimate requirements very closely.

H.2.—Closer estimation was not practicable.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Expenses of Management of the Local Loans Fund ..	2,000	2,000
2. Receipts from the Department of Posts and Telegraphs ..	1,300	1,982
3. Miscellaneous	2,770	2,957
	<u>£6,070</u>	<u>£6,939</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 Nitrigín Éireann Teoranta and an Assistant Principal Officer received £325 as a director of the National Building Agency. An Administrative Officer received £129 for higher duties. A Higher Executive Officer received a gratuity of £100 for special duties. Two Staff Officers, two Clerical Officers, eight Clerk-Typists and a Messenger received sums ranging from £51 to £154 for overtime.

NOTES

A sum of £1,808 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 £1,753 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 1965-66.

Commission or Committee	Year of Appointment	Total expenditure to 31st March, 1966
Civil Service Arbitration Board ..	1950-51	£ 9,915
Savings Committee	1955-56	40,324

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
7th July, 1966.

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 7 OFFICE OF THE REVENUE COMMISSIONERS

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1966, 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	3,500,000	3,436,259	63,741	—
B.—Travelling and Incidental Expenses	70,900	78,086	—	7,186
C.—Post Office Services ..	261,900	267,379	—	5,479
D.—Machinery and Equipment for Security Printing and Stamping	27,790	28,119	—	329
E.—Motor Vehicles	13,350	14,021	—	671
F.—Law Charges, Fees and Rewards	13,750	13,841	—	91
G.—Compensation and Losses ..	10	240	—	230
H.—Expenses in connection with International Organisations	2,000	1,683	317	—
GROSS TOTAL .. £	3,889,700	3,839,628	64,058	13,986
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £50,072	
<i>Deduct—</i>			Deficiency of Appropriations in Aid realised	
I.—Appropriations in Aid ..	140,000	137,175	£2,825	
NET TOTAL .. £	3,749,700	3,702,453	Net Surplus to be surrendered £47,247	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The sum of £145,000 was received from the Vote for Remuneration (No. 51).
- B.—Excess was due to increased travelling combined with an increase in subsistence rates. There was also unforeseen expenditure on advertising.
- C.—Excess was due mainly to increased expenditure on telephones.

E.—Excess was due to the payment of arrears of Motor Taxation. Account for 1964–65 was not presented for payment during that year.

G.—Compensation amounting to £240 was paid in respect of damages arising out of an accident in which a Revenue vehicle was involved (S.48/18/49).

H.—Saving was due to non-payment of subscription to the International Union for the Publication of Customs Tariffs.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Payments received for printing relating to Social Insurance	5,130	5,130
2. Payment received for printing relating to Post Office Services	31,220	30,008
3. Payment received for printing of motor vehicle licences and drivers' licences (Road Fund)	3,350	3,350
4. Moneys received for special attendance of officers	65,000	68,382
5. Fines, forfeitures, law costs recovered	25,000	20,247
6. Proceeds of customs sales	3,500	3,548
7. Miscellaneous	6,800	6,510
	<u>£140,000</u>	<u>£137,175</u>

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

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

7. Miscellaneous items comprised the following:—

	£
Recovery of salary of officers on loan	1,758
Bill of Entry receipts	1,552
Rent of official premises	936
Sale of official cars	923
Minor unclassified items, <i>e.g.</i> , surpluses in cash, General Lighthouse Fund, fees under the Merchant Shipping Acts, scrivenery fees, etc.	1,341
	<u>£6,510</u>

EXTRA REMUNERATION (exceeding £50)

Fourteen members of the Customs and Excise staff received allowances and gratuities varying from £51 to £257 while engaged on Special Inquiry duty.

Six hundred and sixty-four members of the Customs and Excise staff, two hundred and forty-three of the Taxes staff, two hundred and forty-five of the General Service staff and fifty of the Stamping Branch staff received amounts varying from £51 to £681 in respect of overtime, gratuities and/or rewards for detection of smuggling or other Revenue evasions, etc.

An Assistant Secretary received a gratuity of £250, an Inspector of Taxes, Higher Grade and a Higher Staff Officer (Taxes) each received a gratuity of £150 for special duties. An Inspector of Customs and Excise received a pensionable allowance of £300 for higher duties. A Higher Executive Officer received a gratuity of £100 from Vote 6 for special duties.

Vote 7

NOTE

This Account includes expenditure of £954 in respect of staff temporarily lent, without repayment, to another Department.

S. REAMONN,
Accounting Officer.

OIFIG NA gCOIMISINÉIRÍ IONCAIM,
2 Meitheamh, 1966.

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, 1966, compared with the sum granted, for the Salaries and Expenses of the Office of Public Works, for Expenditure in respect of Public Buildings; for the Maintenance of certain Parks and Public Works; and for the Execution and Maintenance of Drainage and other Engineering Works.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Office of Public Works: Salaries, Wages and Allowances	900,000	1,028,194	—	128,194
B.—Office of Public Works: Travelling and Incidental Expenses	79,000	85,974	—	6,974
C.—Post Office Services ..	37,000	37,478	—	478
D.—Purchase of Sites and Buildings	150,000	42,683	107,317	—
E.—New Works, Alterations and Additions	5,570,000	5,381,570	188,430	—
F.1.—Maintenance and Supplies	950,000	1,000,503	—	50,503
F.2.—Furniture, Fittings and Utensils	115,000	140,434	—	25,434
F.3.—Rents, Rates, etc. ..	340,000	333,842	6,158	—
F.4.—Fuel, Light, Water, Cleaning, etc.	330,000	355,349	—	25,349
G.1.—Arterial Drainage—Surveys	27,000	20,259	6,741	—
G.2.—Arterial Drainage—Construction Works ..	1,304,000	1,134,212	169,788	—
G.3.—Barrow Drainage—Repayment of Advances ..	14,417	14,417	—	—
G.4.—River Fergus Drainage ..	100	—	100	—
G.5.—Arterial Drainage—Maintenance	147,000	134,341	12,659	—
H.—Purchase and Maintenance of Engineering Plant and Machinery and Stores ..	355,000	309,052	45,948	—
I.—Coast Protection	30,000	23,889	6,111	—
II.—Coast Protection—Maintenance Works	—	1,387	—	1,387

Vote 8

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
J.—National Monuments ..	£ 60,000	£ 73,912	£ —	£ 13,912
GROSS TOTAL .. £	10,408,517	10,117,496	543,252	252,231
			Surplus of Gross Estimate over Expenditure £291,021	
			Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
K.—Appropriations in Aid ..	979,017	1,229,179	£250,162	
NET TOTAL .. £	9,429,500	8,888,317	Total Surplus to be surrendered £541,183	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Excess due to increases in remuneration partly offset by saving due to unfilled vacancies.
- B.—Excess due to increased travelling by technical officers and to increased subsistence rates.
- D.—Some major purchases provided for were not completed. Payments in the year were:—

SERVICE	AMOUNT £	DEPARTMENT OF FINANCE AUTHORITY
DEPARTMENT OF FINANCE—		
Public Works and Buildings—		
Dublin : 4 Kildare Street	17,000	S.2/86/25
32 Northumberland Road (fees and legal expenses)	744	S.200/2/63
44 Northumberland Road (balance) ..	11,518	Do.
Galway : Costello Bay, former Coast Guard Station ..	50	S.55/4/55
REVENUE COMMISSIONERS—		
Cavan : Aghalane Bridge Frontier Post—site ..	262	S.102/5/64
DEPARTMENT OF JUSTICE—		
Garda Síochána—		
Cavan : Cootehill—site	157	S.14/9/47
Clare : Kilrush—site	28	S.14/5/52
Broadford—site	165	Do.
Cork : Castlemartyr—site (deposit)	63	Do.
Donegal : Culdaff—site	169	Do.
Raphoe—site	450	Do.
Galway : Clifden—site	571	Do.
Kildare : Clane—site	200	Do.
Laois : Ballybrittas—site	65	Do.
Rathdowney—premises (balance) ..	675	S.14/2/64
Limerick : Rathkeale—site (balance) ..	263	S.14/5/52
Longford : Ballinalee—premises (balance) ..	600	S.14/8/32
Monaghan : Rockcorry—site	96	S.14/5/52

SERVICE				AMOUNT	DEPARTMENT OF FINANCE AUTHORITY
				£	
Offaly	: Birr—premises	..	..	2,940	S.14/1/65
Sligo	: Curry—site	..	..	210	S.14/5/52
Tipperary	: Coolbawn—site (balance)	..	..	75	Do.
Waterford	: Leamybrien—site (extension)	..	..	60	Do.
Wexford	: Coolgreaney—site	..	..	180	Do.

DEPARTMENT OF LANDS—

Fisheries—

Donegal	: Killybegs Major Fishery Harbour—site	..	..	322	S.27/7/60
Galway	: Major Fishery Harbour—site	..	..	83	Do.
	Fishery Research Station—site (deposit)			1,000	S.102/5/58

DEPARTMENT OF AGRICULTURE—

Dublin	: Veterinary College, Ballsbridge—plot of ground	..	..	3,920	S.2/12/36
Sligo	: Regional Veterinary Laboratory—site (fees)			34	D.306/3/64
Westmeath	: Athlone Regional Veterinary Laboratory—site	..	..	750	Do.

DEPARTMENT OF TRANSPORT AND POWER—

Westmeath	: Mullingar Meteorological Station—extension to site	33	S.99/6/43
-----------	--	----	----	----	-----------

£42,683

E.—Expenditure under this subhead is affected by factors outside the control of the Office of Public Works. Savings on the provisions for most Departments were partly offset by excesses on National Schools and Post Office buildings. A statement of expenditure, Department by Department, is at page 21.

F.1.—This subhead consists of a large number of provisions for requirements difficult to predict. A statement of expenditure, Department by Department, is at page 22. Excess due mainly to increased demands by occupying Departments.

F.2.—A statement of expenditure, Department by Department, is at page 22. The value of stocks held in the Central Furniture Stores on 31st March, 1966, was £39,000 approximately.

Excess due to cost of furnishing newly acquired premises and to general increases in costs.

F.3.—A statement of expenditure, Department by Department, is at page 22. Some charges provided for did not materialise.

F.4.—This subhead consists of a large number of provisions to meet the requirements of various Government establishments. The excess occurred because payment of some electricity accounts proper to the previous year could not be effected until the year of account. A statement of expenditure, Department by Department, is at page 22.

G.1.—The volume of survey work was restricted because of difficulty in recruiting technical staff.

In addition to the charge against the subhead engineering stores were supplied and services rendered by plant and machinery to the value of £6,882.

G.2.—The full amount of work provided for was not executed. In addition to the charge against the subhead, there were Engineers' salaries and travelling expenses, engineering stores supplied, and services rendered by plant and machinery, to the following values:—

				£
Catchment Drainage Schemes	: Inny	..	..	135,059
	Moy	..	..	286,317
	Deel	..	..	63,777
	Killimor	..	..	80,080

Vote 8

	£
Existing Embankments : Swilly	20,547
Shannon Estuary	85,381
Additional Minor Schemes : Abbey	1,164
Brickey	340
Duff	1,068
Matt	108

Materials transferred from the Broadmeadow scheme and the Corrib scheme amounted in value to £1,586 and £550 respectively.

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

G.5.—The expenditure on some of the schemes was less than expected.

H.—Certain purchases were deferred. In addition there were unfilled vacancies on the workshop staff.

I.—Less work was done than had been expected.

II.—The construction works at Rosslare being completed, it was necessary to open this subhead to provide for maintenance works (S.102/4/65).

J.—Excess due to increased activity.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Rents (including receipts from lettings of sporting and fishing rights, etc.)	50,000	57,946
2. Charges at harbours, parks, etc.	80,000	77,575
3. Sales of property	10,000	17,709
4. Sales of produce and surplus stores	11,000	13,865
5. Hire of plant	7,000	10,245
6. Recoveries from the Department of Posts and Telegraphs for services carried out on repayment terms	532,000	685,567
7. Recoveries from other Departments, etc., for services carried out on repayment terms	70,000	104,088
8. Recoveries from County Councils in respect of arterial drainage maintenance (Nos. 3 of 1945 and 23 of 1955) ..	165,000	176,091
9. Fees, etc., in connection with the operation of the Local Loans Fund	38,000	43,321
10. Miscellaneous	16,017	42,772
	<u>£979,017</u>	<u>£1,229,179</u>

1. Rents for some unforeseen lettings were received during the year. The receipts from lettings of sporting, fishing rights, etc., were £450.

2. Expected increase in harbour dues at Dún Laoghaire did not come into operation until late in the year.

3. Sales were greater than expected.
4. The receipts were as follows:—
Central Engineering Workshop and Stores, £7,365; Bourn Vincent Memorial Park, £4,261; Central Furniture Stores, £560; Dún Laoghaire Harbour, £421; Phoenix Park, £102; Royal Hospital, £86; sundry, £1,070.
5. Hirings at Central Engineering Workshop were greater than expected.
6. The amount of work executed was greater than expected.
7. Department of Social Welfare, £51,058; National University, £6,459; Córas Iompair Éireann, £3,902; in respect of services rendered by the Central Engineering Workshop and Stores, £27,848; by Central Furniture Stores, £2,541; by Dún Laoghaire Harbour Workshop, £652; and by Shannon Navigation, £520; sundry, £1,390; agency fees, £9,718.
8. Arrears from the previous year were collected.
9. Loans originating within the year of account proved to be greater than had been expected.
10. Work done for other parties, £1,003; National Schools—balances of local contributions, etc., £8,802; Shannon Navigation, £3,000; licences, football pavilions, etc., Phoenix Park, £1,278; storage, etc., of boats at Dún Laoghaire and Howth Harbours, £550; in respect of electricity, gas, water and heating, £744; rebates on fuel costs, £9,337; returned empties, £1,949; recoveries from trust funds re embankments, £8,186; contribution towards cost of altar, Curragh Camp Church, £3,000; sundry, £4,923.

EXTRA REMUNERATION (exceeding £50)

A total of £3,022 was paid to fourteen Assistant Architects as fees for professional services.

The Photographer received £670 from Vote 34 as fees for services rendered; he received also a gratuity of £20 from Vote 8 for special services (E.7/2/62 and E.109/16/65).

One Staff Officer, six Clerical Officers and two Messengers were paid a total of £818 in respect of overtime.

NOTES

1. This Account includes expenditure of approximately £7,015 in respect of remuneration of staff lent, without repayment, to other offices.
2. Services rendered to other Departments, without repayment, amounted in value to £281.
3. A sum of £139 was paid as compensation and costs in discharge of a claim by a member of the public injured by an accidental fall in State premises. Subhead F.1 (S.102/4/66).
4. In nine cases malicious damage to a total extent of £537 was caused to State property. Subheads E, F.1, G.2 and G.5.
5. A claim for £2,500 towards the cost of making good damage caused to a State pier by a foreign trawler was abandoned. Subhead F.1 (S.76/5/59).
6. A sum of £33 was paid in discharge of a claim for damages to a private car caused by a piece of lead which was blown from the roof of an official premises during a storm. Subhead F.1.
7. A total of £553 was spent on the maintenance of St. Enda's College (Pearse Bequest). Subheads F.1 and F.4 (S.22/9/41 and S.22/2/53).
8. A contract was placed in 1963 for the building of a new five classroom school at a cost of £19,845. After work had commenced it was decided that four additional classrooms should be included. As the work had by then made considerable progress a certain amount of it had to be re-done with a consequential loss of £306. Subhead E.

Vote 8

9. In a claim, which was received late, for compensation for damage caused in the course of drainage operations, an *ex-gratia* payment of £225 was made and a sum of £8 was allowed on foot of legal costs and expenses. Subhead G.2 (S.59/1/47).
10. Payments made in six cases of road accidents involving State vehicles amounted to £663. Subheads G.2 and H (S.48/3/37).
11. Articles to a total value of £232 lost in thirteen cases of theft, were written off (S.59/2/53 and S.76/1/53).
12. Losses of stores valued at £49 were written off.
13. A plot of ground, surplus to the Commissioners' requirements, was sold without competition to a local authority to facilitate development in their area (S.55/38/26).
14. A plot of land, approximately half an acre, surplus to requirements and valued at £100 was transferred to the Department of Lands (S.86/8/38).
15. Articles surplus to the requirements of the Special Employment Schemes Office and valued at £407 were taken over by the Commissioners (S.113/2/61).
16. The following losses by fire, not covered by insurance, were sustained:—

	£
Sligo Employment Exchange (estimated)	2,500
Terenure Garda Station	40
Waterford Employment Exchange	201
17. Expenditure during the year on Post Office buildings, charged to Telephone Capital Account, amounted to £187,381.
18. In addition to the expenditure shown in this Account, further expenditure was incurred from advances from the National Development Fund (*see* appended Statement).

H. J. MUNDOW,
Oifigeach Cuntasaíochta.

OIFIG NA NOIBREACHA POIBLÍ,
30 Meitheamh, 1966.

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, subject to the observations in my Report.

E. F. SUTTLE,
Comptroller and Auditor General.

STATEMENT OF RECEIPTS AND PAYMENTS BY THE COMMISSIONERS OF PUBLIC WORKS ON THE UNDER-MENTIONED NON-VOTED SERVICE IN THE YEAR ENDED 31ST MARCH, 1966

SERVICE	Balance, 1st April, 1965	Receipts, 1965-66	Payments, 1965-66	Balance, 31st March, 1966
	£	£	£	£
Marine Works Act, 1902, Maintenance Fund ..	(Dr.) 925	505	853	(Dr.) 1,273 (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,
30 Meitheamh, 1966.

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

Departments, etc.					Vote	Expenditure
					£	£
Houses of the Oireachtas	..	..	..	..	250,000	202,990
Department of the Taoiseach	..	..	..	..	150,000	147,432
Finance	..	..	..	..	483,200	351,754
Justice	..	..	..	..	738,000	441,143
Local Government	..	..	..	..	5,000	22,069
Education	..	..	..	..	3,154,100	3,203,917
Lands	..	..	..	..	263,200	191,716
Agriculture	..	..	..	..	269,600	227,527
Industry and Commerce	..	..	..	..	20,000	16,536
Transport and Power	..	..	..	..	9,500	3,767
Posts and Telegraphs	..	..	..	..	333,900	444,009
Defence	..	..	..	..	4,500	1,484
External Affairs	..	..	..	..	67,000	32,861
Social Welfare	..	..	..	..	15,000	10,268
Health	..	..	..	..	12,200	5,760
Minor New Works not exceeding £2,000 each	..	..	..	..	35,000	30,205
Urgent and Unforeseen Works	..	..	..	..	5,000	5,099
Minor Balances of Expenditure (not provided for above) on Works of prior years	..	..	..	..	15,000	43,033
TOTAL					£5,830,200	£5,381,570
Deduct For Works which might not have been carried out during the year	..	..	..	..	260,200	—
NET TOTAL					£5,570,000	£5,381,570

Vote 8

F.1, F.2, F.3, F.4.—MAINTENANCE, REPAIRS AND OTHER CURRENT CHARGES

DEPARTMENT	F.1 Maintenance and Supplies		F.2 Furniture Fittings and Utensils		F.3 Rents, Rates, etc.		F.4 Fuel, Light, Water, Cleaning, etc.	
	Vote	Expen- diture	Vote	Expen- diture	Vote	Expen- diture	Vote	Expen- diture
	£	£	£	£	£	£	£	£
President ..	17,880	17,974	2,000	1,156	—	—	5,000	5,684
Oireachtas ..	18,030	19,151	11,400	6,464	—	—	8,000	7,106
Taoiseach ..	1,725	1,638	1,100	626	30,000	15,674	5,500	3,475
Comptroller and Auditor General	350	312	100	31	—	20	310	257
Finance ..	402,205	435,090	15,200	24,765	88,000	92,667	70,220	82,371
Justice ..	174,900	150,144	8,000	7,347	27,500	26,900	46,120	53,966
Local Government	5,290	11,992	1,300	1,706	29,000	20,774	4,750	4,386
Education ..	63,410	52,367	7,030	7,108	17,000	11,038	25,700	24,029
Lands, Forestry and Fisheries ..	19,805	20,119	4,080	4,792	10,000	5,044	19,325	17,407
Gaeltacht ..	1,465	350	270	293	1,600	1,823	150	182
Agriculture ..	51,600	49,812	5,215	9,485	25,000	26,058	40,000	50,965
Industry and Com- merce ..	9,720	10,067	2,560	3,976	19,000	32,179	4,520	4,983
Transport and Power	8,490	7,615	1,515	2,805	8,900	6,359	8,015	7,356
Posts and Telegraphs	84,555	104,292	13,650	20,037	1,800	2,057	28,600	31,368
Defence ..	10,715	14,696	1,820	2,864	2,700	2,922	7,400	7,689
External Affairs ..	49,030	44,961	27,850	21,886	67,700	79,947	21,500	19,160
Social Welfare ..	18,435	40,081	4,310	4,661	11,700	10,295	23,390	24,931
Health ..	12,395	19,842	2,700	3,044	100	85	11,500	10,034
Unallocated ..	—	—	4,900	17,388	—	—	—	—
TOTAL	£ 950,000	1,000,503	115,000	140,434	340,000	333,842	330,000	355,349

NATIONAL DEVELOPMENT FUND

STATEMENT OF RECEIPTS AND PAYMENTS BY THE COMMISSIONERS OF PUBLIC WORKS IN
THE YEAR ENDED 31ST MARCH, 1966

SERVICE	Balance at 1st April, 1965	Receipts	Total	Payments	Balance at 31st March, 1966
	£	£	£	£	£
Gaeltacht Project— Inishere Pier ..	Dr. 85	—	Dr. 85	—	Dr. 85
Drainage Works— Owenogarney River Embankments Scheme ..	Dr. 700	—	Dr. 700	—	Dr. 700
Deele and Swillyburn Rivers Scheme ..	4,339	—	4,339	316	4,023
TOTAL	£ 3,554	—	3,554	316	3,238

H. J. MUNDOW,
Oifigeach Cuntasatochta.

OIFIG NA NÓIBREACHA POIBLÍ,
30 Meitheamh, 1966.

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 9 EMPLOYMENT AND EMERGENCY SCHEMES

ACCOUNT of the sum expended, in the year ended 31st March, 1966, 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	119,600	128,232	—	8,632
B.—Travelling and Incidental Expenses	21,500	20,523	977	—
C.—Post Office Services ..	3,500	3,572	—	72
D.—Urban Employment Schemes	200,000	193,654	6,346	—
E.—Rural Employment Schemes	35,000	34,254	746	—
F.—Minor Employment Schemes	124,000	101,888	22,112	—
G.—Development Works in Bogs used by Landholders and other Private Producers ..	155,000	141,850	13,150	—
H.—Rural Improvements Scheme	297,000	283,386	13,614	—
I.—Miscellaneous Schemes ..	20,000	11,898	8,102	—
GROSS TOTAL .. £	975,600	919,257	65,047	8,704
			Surplus of Gross Estimate over Expenditure £56,343	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—				
J.—Appropriations in Aid ..	53,000	35,244	£17,756	
			Net Surplus to be surrendered £38,587	
NET TOTAL	£ 922,600	884,013		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Excess due to pay increases.

F and G.—There was a shortage of suitable schemes in some areas.

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 ..	52,200	34,720
2. Miscellaneous receipts	800	524
	£53,000	£35,244

1. Contributions towards the 1965-66 Rural Improvements Scheme received prior to 1st April, 1965, were disproportionately large.
2. It is not possible to forecast accurately the various receipts under this head.

NOTES

An *ex-gratia* payment of £50 was made for damages arising out of personal injuries suffered during the execution of a road work under a rural improvements scheme, Subhead H, and a sum of £15 was paid for legal expenses arising out of the claim (S.113/1/61).

Articles surplus to requirements and valued at £407 were transferred to the Office of Public Works (S.113/2/61).

M. HAWE,
Accounting Officer.

SPECIAL EMPLOYMENT SCHEMES OFFICE,
2nd June, 1966.

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, 1966, 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	35,500	34,386	1,114	—
B.—Travelling and Incidental Expenses	400	404	—	4
C.—Post Office Services ..	1,100	1,067	33	—
D.—Apparatus and Chemical Equipment	2,000	2,222	—	222
GROSS TOTAL .. £	39,000	38,079	1,147	226
			Surplus of Gross Estimate over Expenditure £921	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
E.—Appropriations in Aid ..	1,360	1,920	£560	
NET TOTAL .. £	37,640	36,159	Total Surplus to be surrendered £1,481	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

D.—Owing to delays in the delivery of apparatus ordered and/or in the presentation of accounts for apparatus delivered, close estimation of expenditure is difficult.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts for various analyses, examinations, tests, etc. ..	1,200	1,755
2. Recovery from Road Fund in respect of analysis of road-making materials	150	150
3. Miscellaneous	10	15
	<u>£1,360</u>	<u>£1,920</u>

NOTE

In addition to the amount expended under Subhead A, a further sum of £10,100 was charged to the Vote for Remuneration (No. 51).

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
10th June, 1966.

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, 1966, 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	67,000	64,860	2,140	—
A.2.—Examiners, etc. ..	10,000	10,709	—	709
B.—Travelling and Incidental Expenses	4,700	5,480	—	780
C.—Post Office Services ..	5,600	5,636	—	36
D.—Examinations	6,700	6,931	—	231
GROSS TOTAL .. £	94,000	93,616	2,140	1,756
			Surplus of Gross Estimate over Expenditure £384	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
E.—Appropriations in Aid ..	50,000	53,093	£3,093	
NET TOTAL .. £	44,000	40,523	Total Surplus to be surrendered £3,477	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2.—Excess is due to increases in candidature necessitating the employment of more examiners and to increases in the fees payable to some examiners.

B.—Excess is due mainly to an unexpected increase in the number of Interview Board sittings.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from the Department of Posts and Telegraphs ..	26,000	26,000
2. Receipts from County and County Borough Councils and Harbour Authorities (No. 39 of 1926 (sec. 12) and No. 9 of 1946 (sec. 38))	24,000	27,093
	£50,000	£53,093

EXTRA REMUNERATION (exceeding £50)

Two Executive Officers received gratuities of £112 and £122 for higher duties.

NOTES

In addition to the amount expended under Subhead A.1 a further sum of £3,100 was charged to the Vote for Remuneration (No. 51).

Fees (stamps) amounting to £19,596 in respect of this service were received during the year.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
16th June, 1966.

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, 1966,
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,
27th May, 1966.

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, 1966, 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 ..	1,157,000	1,113,690	43,310	—
B.—Additional Allowances and Gratuities in respect of Established Officers ..	623,000	574,098	48,902	—
C.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ..	32,000	30,121	1,879	—
D.—Agency Payments in respect of Compensation Allowances	48,000	43,825	4,175	—
E.—Gratuities in respect of Un-established Officers and other non-pensionable Persons ..	39,000	55,980	—	16,980
F.—Injury Grants ..	37,000	30,647	6,353	—
G.—Fees to Medical Referees and Occasional Fees to Doctors	400	539	—	139
H.—Compensation in respect of Death or Personal Injuries and other Expenses in connection therewith ..	2,200	1,811	389	—
I.—Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows ..	66,000	63,807	2,193	—
GROSS TOTAL .. £	2,004,600	1,914,518	107,201	17,119
			Surplus of Gross Estimate over Expenditure £90,082	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
<i>Deduct—</i>				
J.—Appropriations in Aid ..	188,600	186,728	£1,872	
NET TOTAL .. £	1,816,000	1,727,790	Net Surplus to be surrendered £88,210	

Vote 13

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

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

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

E.—Excess due to greater number of gratuity awards than expected.

F.—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.

G.—Excess due to rise in the cost of medical fees.

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)	48,000	44,565
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	504
3. Receipt from the Social Insurance Fund for pension liability of staff (No. 11 of 1952 (sec. 40))	112,470	112,470
4. Pension liability in respect of officers on loan, etc.	27,500	29,155
5. Miscellaneous	30	34
	<u>£188,600</u>	<u>£186,728</u>

EXTRA REMUNERATION (exceeding £50)

Forty-six pensioners received from public funds sums ranging from £54 to £3,269 as remuneration for services rendered.

NOTE

In addition to the expenditure charged to Subheads A and I in this Account, sums of £56,000 and £3,400, respectively, were charged to the Vote for Increases in Pensions (No. 50) in respect of increases in certain pensions, etc.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
15th June, 1966.

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, 1966,
compared with the sum granted, for Secret Service.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
Secret Service	£ 8,500	£ 7,301	£ 1,199	£ —

Surplus to be surrendered .. £1,199

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

The estimate is necessarily conjectural.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
27th May, 1966.

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, 1966, 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.—Primary Allowance ..	8,990,000	9,031,358	—	41,358
B.—Supplementary Allowance ..	2,550,000	2,533,912	16,088	—
C.—Employment Allowance ..	960,000	921,739	38,261	—
TOTAL ..	£ 12,500,000	12,487,009	54,349	41,358

Surplus to be surrendered .. £12,991

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
13th June, 1966.

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, 1966, 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				
<i>Original</i> .. £147,800				
<i>Supplementary</i> 24,200				
	172,000	171,603	397	—
B.—Travelling and Incidental Expenses	1,300	1,013	287	—
C.—Post Office Services	2,900	2,956		
D.—Witnesses' Expenses, etc.				
<i>Original</i> .. £20,000				
<i>Supplementary</i> 6,500				
	26,500	26,430	70	—
E.—Fees to Counsel				
<i>Original</i> .. £37,000				
<i>Supplementary</i> 6,000				
	43,000	41,525	1,475	—
F.—General Law Expenses				
<i>Original</i> .. £17,000				
<i>Supplementary</i> 6,500				
	23,500	23,316	184	—
G.—Defence of Public Servants				
<i>Original</i> .. £7,000				
<i>Less Supplementary</i> 3,000				
	4,000	4,000	—	—
GROSS TOTAL				
<i>Original</i> £233,000				
<i>Supplementary</i> 40,200				
	£ 273,200	270,843	2,413	56
			Surplus of Gross Estimate over Expenditure £2,357	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised	
H.—Appropriations in Aid				
<i>Original</i> .. £8,000				
<i>Supplementary</i> 1,000				
	9,000	10,951	£1,951	
NET TOTAL			Total Surplus to be surrendered	
<i>Original</i> £225,000				
<i>Supplementary</i> 39,200				
	£ 264,200	259,892	£4,308	

Vote 16

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—The saving was chiefly on travelling expenses.

APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Costs and fees recovered by the Chief State Solicitor, etc.			
<i>Original</i>	.. .. .	£5,200	
<i>Supplementary</i>	.. .. .	1,000	
		6,200	8,348
2. Local Loans Fund, expenses of management	.. .. .	800	603
3. Receipts from the Department of Posts and Telegraphs	.. .. .	2,000	2,000
TOTAL			
<i>Original</i>	.. .. .	£8,000	
<i>Supplementary</i>	.. .. .	1,000	
		£9,000	£10,951

EXTRA REMUNERATION (exceeding £50)

Three Law Clerks received sums of £55, £58 and £81, respectively, for overtime.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
28th June, 1966.

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, 1966, 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) ..	30,000	30,000	—	—
A.1.—The National Theatre Society, Limited				
<i>Original</i> .. Nil				
<i>Supplementary</i> £306,500				
<i>Less Do.</i> 34,990				
	271,510	201,147	70,363	—
B.—Property Values (Arbitrations and Appeals)	3,500	4,302	—	802
C.—Bounties (Triplets and Centenarians)	150	80	70	—
D.—The Irish Society for the Prevention of Cruelty to Children (Grant-in-Aid) ..	5,000	4,268	732	—
E.—Commemoration of Easter Rising 1916				
<i>Original</i> .. Nil				
<i>Supplementary</i> £10				
	10	46,479	—	46,469
F.—Cork Opera House Company, Limited				
<i>Original</i> .. Nil				
<i>Supplementary</i> £35,000				
	35,000	11,515	23,485	—
TOTAL				
<i>Original</i> .. £38,650				
<i>Supplementary</i> 306,510				
<i>Do.</i> 10				
£	345,170	297,791	94,650	47,271
Surplus to be surrendered ..			£47,379	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—Progress on the building of the theatre was slower than was expected when the estimate was prepared.
- B.—Excess mainly due to retrospective salary increase for Property Arbitrator.
- D.—The amount issued is determined by reference to the Society's audited accounts which were not available when the estimate was prepared.
- E.—It was not possible to estimate expenditure when token estimate was prepared.
- F.—Saving due to the fact that final bills in respect of the rebuilding of the Opera House were not received by 31st March, 1966.

NOTE

Fees (stamps) amounting to £1,099 in respect of this service were received during the year.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
22nd June, 1966.

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, 1966, 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	116,900	112,942	3,958	—
B.—Travelling and Incidental Expenses	3,000	3,539	—	539
C.—Post Office Services ..	8,600	7,759	841	—
D.—Printing and Binding ..	352,500	349,828	2,672	—
E.—Paper	272,900	281,457	—	8,557
F.—Publications	27,000	24,472	2,528	—
G.—Office Machinery and other Office Supplies	194,800	194,278	522	—
GROSS TOTAL .. £	975,700	974,275	10,521	9,096
			Surplus of Gross Estimate over Expenditure £1,425	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
H.— <i>Deduct—</i> Appropriations in Aid ..	212,700	214,056	£1,356	
NET TOTAL .. £	763,000	760,219	Total Surplus to be surrendered £2,781	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—A sum of £11,500 was received from the Vote for Remuneration (No. 51).

B.—The excess is attributable mainly to the fact that a charge (balance due on foot of the purchase of a truck in 1964–65) for which no specific provision was made in the year of account did not mature for payment until that year.

C.—Payments for which provision was made were not claimed within the year.

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

Vote 18

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Sales of publications	33,000	34,733
2. Advertisements and notices in Government publications ..	1,200	612
3. Supplies and services provided on repayment	176,800	177,378
4. Sales of waste paper and surplus stores and other miscellaneous receipts	1,700	1,333
	<u>£212,700</u>	<u>£214,056</u>

2. No Government publication carrying advertisements was published in the year of account; also there was a marked decline in receipts in respect of notices in *Iris Oifigiúil*.
4. The quantity of waste paper sold was less than expected.

VALUE OF STOCK IN HAND ON 31ST MARCH, 1966

	£
Paper	114,123
Miscellaneous stores	27,824
	<u>£141,947</u>

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

EXTRA REMUNERATION (exceeding £50)

Sums varying from £54 to £287 were paid to fifty-six officers of different grades for overtime.

NOTE

Free copies of official publications were issued to—

International Labour Office	£17 (S.46/2/35)
Library of the Council of Europe	£10 (S.46/13/50)
The Editor of the <i>Irish Law Times and Solicitors' Journal</i>	£6 (S.46/3/50)
Food and Agriculture Organisation	£11 (S.71/14/46)
Library Committee of King's Inns	£11 (S.46/29/30)

BRIAN O BROLCHAIN,
Accounting Officer.

STATIONERY OFFICE,
31st May, 1966.

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, 1966, 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	253,480	236,800	16,680	—
B.—Travelling and Incidental Expenses	33,160	31,157	2,003	—
C.—Post Office Services ..	3,950	4,183	—	233
D.—Stores	7,900	8,514	—	614
E.—Equipment	16,110	24,770	—	8,660
GROSS TOTAL .. £	314,600	305,424	18,683	9,507
			Surplus of Gross Estimate over Expenditure £9,176	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
F.—Appropriations in Aid ..	32,600	42,119	£9,519	
NET TOTAL .. £	282,000	263,305	Total Surplus to be surrendered £18,695	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Savings due mainly to vacancies. The sum of £77,300 was received from the Vote for Remuneration (No. 51).
- B.—Saving was on travelling which is difficult to forecast accurately.
- C.—One quarterly telephone account relating to 1964–65 was paid during the current year.
- D.—The cost of a number of items was greater than anticipated.
- E.—The excess was due to the fact that a number of accounts in respect of goods delivered in the previous year were not furnished until 1965–66; this excess was partly offset by the non-purchase of a number of items for which provision was originally made.

Vote 19

APPROPRIATIONS IN AID

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)	..	..	..	..	..	1,750	1,539
3. Miscellaneous	..	..	..	..	..	900	1,316
ORDNANCE SURVEY							
4. Sales of Maps	..	..	..	..	..	23,000	32,955
5. Repayment by Stationery Office for facsimile reproduction of ancient manuscripts	..	..	..	..	..	5	—
6. Miscellaneous	..	..	..	..	..	650	14
						£32,600	£42,119

2 and 3. It is difficult to forecast accurately receipts under these headings.

4. The demand for maps proved greater than anticipated.

6. The proposed sale of old printing machines did not materialise.

EXTRA REMUNERATION (exceeding £50)

Two Clerical Officers and five Map Examiners received sums ranging from £52 to £142 in respect of overtime.

J. MOONEY,
Accounting Officer.

VALUATION OFFICE,
16th June, 1966.

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, 1966, WITHOUT REPAYMENT

Number of Vote	Service	Face Value of Maps	Cost of Special Services	Total
		£	£	£
4	Central Statistics Office	7	—	7
6	Office of the Minister for Finance ..	4	38	42
7	Office of the Revenue Commissioners ..	1	142	143
8	Public Works and Buildings	781	681	1,462
9	Employment and Emergency Schemes ..	18	—	18
16	Law Charges	31	—	31
21	Office of the Minister for Justice ..	3	1	4
22	Garda Síochána	1,108	397	1,505
25	Land Registry and Registry of Deeds ..	7,257	71	7,328
27	Local Government	445	14	459
28	Office of the Minister for Education ..	8,733	24	8,757
35	Lands	3,342	—	3,342
36	Forestry	2,920	—	2,920
37	Roinn na Gaeltachta	14	—	14
38	Agriculture	768	—	768
39	Fisheries	202	—	202
40	Industry and Commerce	74	—	74
41	Transport and Power	81	34	115
43	Defence	1,898	38	1,936
45	External Affairs	24	—	24
47	Social Welfare	5	—	5
48	Health	3	—	3
	TOTAL .. £	27,719	1,440	29,159

APPENDIX B

FACE VALUE OF MAPS PRESENTED DURING THE YEAR ENDED 31ST MARCH, 1966, TO VARIOUS INSTITUTIONS

National Library	..	..	..	£	159
Bodleian Library, Oxford	..	..	..		159
Cambridge University Library	..	..	..		159
Department of State, Washington, U.S.A.			..		261
British Museum, London	..	..	..		159
Royal Geographical Society, London	..	..	..		2
Queens University, Belfast	..	..	..		2
Magee University College, Derry	..	..	..		2
British House of Commons	..	..	..		2
National Library of Scotland	..	..	..		2
National Library of Wales	..	..	..		2
			TOTAL	..	<u>£909</u>

ACCOUNT of the sum expended, in the year ended 31st March, 1966, 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. ..	805,400	775,698	29,702	—
B.—Contributions towards Rates on Premises occupied by Representatives of External Governments	12,600	6,264	6,336	—
GROSS TOTAL .. £	818,000	781,962	36,038	—
			Surplus of Gross Estimate over Expenditure £36,038	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
C.—Appropriations in Aid ..	100,500	101,997	£1,497	
NET TOTAL .. £	717,500	679,965	Total Surplus to be surrendered £37,535	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—The general increase in the level of local authority poundage rates for 1965–66 was somewhat less than anticipated.

B.—Of £9,720 provided for the payment of the non-beneficial element of rates, including arrears, due in respect of premises occupied by representatives of the U.S.A. Government, only £2,821 was expended. Final agreement has not yet been reached on the elements in the rate to be defined as “beneficial” and “non-beneficial”.

Vote 20

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))	16,550	16,244
2. Receipts from Post Office Savings Bank for premises occupied in connection therewith	1,130	2,240
3. Payments by local authorities for premises occupied by Local Accounts and Supply Staff, Department of Local Government (No. 20 of 1925 (sec. 10))	100	84
4. Receipts in respect of premises occupied by the Department of Posts and Telegraphs	82,460	83,429
5. Receipts from the Road Fund in respect of premises occupied in connection therewith (No. 24 of 1961 (sec. 8))	260	—
	<u>£100,500</u>	<u>£101,997</u>

2. The sum of £967 due for 1964–65, was received from the Post Office Savings Bank during the year.

5. The receipts from the Road Fund were not received within the year.

J. MOONEY,
Accounting Officer.

VALUATION OFFICE,
16th June, 1966.

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, 1966, 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	202,000	201,709	291	—
B.—Travelling and Incidental Expenses	7,910	5,600	2,310	—
C.—Post Office Services ..	5,900	6,156	—	256
D.1.—Payments to the Incorporated Council of Law Reporting for Ireland ..	5,500	4,553	947	—
D.2.—Committee on Irish and Comparative Law (Grant-in-Aid)	25	—	25	—
E.—Commissions and Special Inquiries	1,000	656	344	—
F.—Legal Aid	20,000	5,991	14,009	—
GROSS TOTAL .. £	242,335	224,665	17,926	256
			Surplus of Gross Estimate over Expenditure £17,670	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—				
G.—Appropriations in Aid ..	525	461	£64	
NET TOTAL .. £	241,810	224,204	Net Surplus to be surrendered £17,606	

EXTRA RECEIPTS PAYABLE TO EXCHEQUER	Estimated	Realised
	£	£
Fees for Nationality and Citizenship Certificates (No. 26 of 1956)	1,500	1,748

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due to non-filling of vacancies, offset by increases in pay of certain grades.

B.—Travelling expenses were less than anticipated.

Vote 21

D.1.—No legal text books ready for publication in 1965–66.

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

F.—Expenditure was less than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Refunds of payments made under Subhead D.1	500	—
2. Miscellaneous	25	461
	£525	£461

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

2. £445 received from charges for searches and from lettings of theatre in Office of Film Censor.

EXTRA REMUNERATION (exceeding £50)

Three officers were paid allowances of £100, £121 and £190 for higher duties.
Ten officers were paid amounts ranging from £60 to £197 for overtime.

NOTE

Fees (stamps) were received as follows:—

Film Censorship	£
Searches, copies, etc., in Public Record Office	6,798
	572

Total expenditure in respect of Commissions and Special Inquiries on account of which payments were made in the year 1965–66.

	Year of Appointment	Total Expenditure to 31st March, 1966
		£
Committee on Court Practice and Procedure	1961/62	1,161
Committee on Law of Bankruptcy	1962/63	972

P. BERRY,
Accounting Officer.

DEPARTMENT OF JUSTICE,
15th June, 1966.

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, 1966, 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	6,017,394	5,919,538	97,856	—
B.—Travelling and Incidental Expenses	218,165	248,292	—	30,127
C.—Post Office Services ..	126,440	151,512	—	25,072
D.—Clothing and Equipment ..	141,013	99,378	41,635	—
E.—Station Services	84,189	76,720	7,469	—
F.—Transport and Carriage ..	231,950	229,940	2,010	—
G.—Medical Expenses ..	14,025	14,873	—	848
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 ..	2,378,914	2,207,053	171,861	—
GROSS TOTAL .. £	9,212,090	8,947,306	320,831	56,047
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £264,784	
<i>Deduct—</i>			Deficiency of Appropriations in Aid realised	
I.—Appropriations in Aid ..	319,090	275,986	£43,104	
NET TOTAL .. £	8,893,000	8,671,320	Net Surplus to be surrendered £221,680	

Vote 22

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—Excess resulted mainly from increased rates of subsistence allowance applicable to the Garda Síochána, the application to the Force of more advantageous allowances to cover costs of removal and transfer and an increase in the amount paid as compensation to members injured on duty.
- C.—Expenditure on telephones was greater than anticipated.
- D.—Expenditure on clothing was less than anticipated.
- E.—Expenditure on station furniture and fittings was less than anticipated.
- G.—Expenditure on hospital, medical and compounding expenses was greater than anticipated.
- H.—A sum of £83,700 was received from Vote No. 50 to meet increases granted in pensions. The saving on the subhead was due to the fact that the number of retirements during the year was less than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Repayments of advances under Subhead F (3)	13,000	13,415
2. Payment from Road Fund under Roads Act, 1920, and Road Traffic Act, 1961	265,000	212,333
3. Miscellaneous receipts	41,090	50,238
	<u>£319,090</u>	<u>£275,986</u>
2. The amount received from the Road Fund was less than anticipated due mainly to the fact that a payment from the Department of Justice Fines Account to the Road Fund was in transit at the 31st March, 1965.		
3. Miscellaneous receipts comprised the following:—		£
Payments for services rendered by the Garda Síochána ..		10,996
Recovery in respect of loss of property, or damage to stores, etc. ..		1,302
Proceeds of sales of old stores and cast uniforms and forfeited and unclaimed property		20,686
Fees for accident reports		12,381
Receipts from mental hospital authorities in respect of expenses incurred by the Garda Síochána under the Mental Treatment Act, 1945		79
Amounts recovered in respect of loss of services of members of the Force injured in accidents, etc.		53
Centage charge to Insurance Companies for collection of insurance premiums		3,631
Minor unclassified items		1,110
		<u>£50,233</u>

Receipts under these headings depend on factors which cannot be predicted.

STATEMENT OF LOSSES (Stores, etc.)

In 18 accidents involving Garda Síochána vehicles the damage amounting to £1,211 was attributable to Garda personnel (S.16/1/58). In the case of three of these accidents sums totalling £452 were recovered.

In 183 accidents involving Garda Síochána vehicles, the damage amounting to £3,038 was not attributable to Garda personnel. On foot of seven of these cases sums totalling £47 were recovered under halving agreements and in sixteen other cases sums amounting to £674 were received in settlement (S.16/1/58).

NOTES

Expenditure under Subhead F includes £129 for third party insurance in respect of the use of Garda Síochána cars in Northern Ireland.

£554 was received in respect of fees (stamps) for the issue of vehicle plates under the Road Transport Acts.

Assistance was given by the Department of Defence in disposing of explosive materials, and a military helicopter was made available to assist in traffic control at race meetings in 1964 and 1965 (S.4/17/63 and S.4/11/62).

Stores valued £17, surplus to the requirements of the Department of Transport and Power, were transferred to this Department (D.106/17/62).

A motor van valued £275 was transferred from the Department of Agriculture and Fisheries to this Department in February, 1965 (D.306/25/62).

An *ex-gratia* payment of £9 to a civilian who suffered loss assisting the Gardaí was sanctioned (S.13/13/65).

GARDA SÍOCHÁNA REWARD FUND, 1965-66

The appended statement shows the total receipts proper to the Fund for the year 1965-66, the amount of payments in that period and the balance of the Fund at the 31st March, 1966.

	£		£
Balance from previous year ..	9,484	Payments during the year ended 31st March, 1966 ..	13,912
Total amount credited in the year 1st April, 1965 to 31st March, 1966 ..	10,657	Balance on 31st March, 1966 ..	6,229
	<u>£20,141</u>		<u>£20,141</u>

On the 31st March, 1966, sums amounting to £457, payable to the Reward Fund, were held in suspense accounts.

P. BERRY,
Accounting Officer.

DEPARTMENT OF JUSTICE,
15th June, 1966.

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, 1966, 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	258,800	249,229	9,571	—
B.—Prison Services, Maintenance, etc.	116,755	113,820	2,935	—
C.—Travelling and Incidental Expenses	27,450	26,562	888	—
D.—Post Office Services ..	5,860	6,439	—	579
E.—Manufacturing Department and Farm	31,685	28,507	3,178	—
GROSS TOTAL .. £	440,550	424,557	16,572	579
			Surplus of Gross Estimate over Expenditure £15,993	
<i>Deduct—</i>	Estimated	Realised	Deficiency of Appropriations in Aid realised £1,316	
F.—Appropriations in Aid ..	37,600	36,284	Net Surplus to be surrendered £14,677	
NET TOTAL .. £	402,950	388,273		

Estimated daily average number of prisoners 570

Actual daily average number of prisoners 561

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—The saving is due mainly to delay in filling of vacancies offset in part by increases in pay of certain grades.

D.—The excess is due to increased cost of postal services and telephone services.

E.—Expenditure was less than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from manufacturing department and farm (including produce used in prisons)	37,009	35,331
2. Miscellaneous	591	953
	<u>£37,600</u>	<u>£36,284</u>

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

EXTRA REMUNERATION (exceeding £50)

Eighty-one Officers received sums varying from £51 to £121 for overtime.

P. BERRY,
Accounting Officer.

DEPARTMENT OF JUSTICE,
22nd June, 1966.

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, 1966

<i>Dr.</i>	<i>Cr.</i>		
	Agriculture	Other Industries	Total
Stock in hand, 1st April, 1965	£ 1,560	£ 18,389	£ 19,949
Purchases 1965-66	.. 1,120	27,985	29,105
Profit	.. 275	3,437	3,712
	£ 2,955	49,811	52,766
			£ 52,766

* Manufacture materials, £12,851; manufactured goods, £1,085; tools, etc., £4,186

RECONCILIATION WITH APPROPRIATION ACCOUNT

Amount due in respect of purchases as at 1st April, 1965	£ 1,418	Amount due in respect of sales at 1st April, 1965	£ 7,702
Purchases during year to 31st March, 1966	.. 29,105	Sales during year to 31st March, 1966	.. 34,644
* Amount due in respect of purchases as at 31st March, 1966	<u>30,523</u>	† Amount due in respect of sales as at 31st March, 1966	<u>42,346</u>
Expenditure from Subhead E as per Appropriation Account	.. .. £28,507	Receipts under Subhead F (1) as per Appropriation Account	.. .. £35,331
* Viz.—Public Departments, £1,209; other persons, £807		† Viz.—Public Departments, £6,693; other persons, £322	

P. BERRY,
Accounting Officer.

ACCOUNT of the sum expended, in the year ended 31st March, 1966, 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	485,000	481,292	3,708	—
B.—Travelling and Incidental Expenses	40,954	39,343	1,611	—
C.—Post Office Services ..	20,500	9,720	10,780	—
GROSS TOTAL .. £	546,454	530,355	16,099	—
			Surplus of Gross Estimate over Expenditure £16,099	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—				
D.—Appropriations in Aid ..	43,724	41,757	£1,967	
NET TOTAL .. £	502,730	488,598	Net Surplus to be surrendered £14,132	

	Estimated	Realised
Extra Receipts payable to Exchequer	£	£
Court Percentages	3,500	4,557

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—£56,000 was received from the Vote for Remuneration (No. 51).

C.—Expenditure on postal services was less than the amount estimated by the Department of Posts and Telegraphs.

Vote 24

APPROPRIATIONS IN AID							Estimated	Realised
							£	£
1. Fines	..	..	..	..	..	..	22,000	21,000
2. Receipts in connection with local bankruptcy proceedings (51 and 52 Vict., c. 44)	..	..	..	..	..	..	20	1
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	19,004
5. Bankruptcy percentages	..	..	..	..	..	..	100	152
6. Miscellaneous	..	..	..	..	..	..	104	135
							<u>£43,724</u>	<u>£41,757</u>

EXTRA REMUNERATION (exceeding £50)

One officer received £312 for overtime, and one officer received £500 for extra duties (E.109/13/65).

NOTE

Fees (stamps) were received as follows:—

	£
District Court fees	66,126
Circuit Court fees	36,435
Judicature fees	143,924
Bankruptcy fees	6,752
Judgments Registry fees	495
Chief Justice fees	2,216

P. BERRY,
Accounting Officer.

DEPARTMENT OF JUSTICE,
15th June, 1966.

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.

LAND REGISTRY AND REGISTRY OF DEEDS **Vote 25**

ACCOUNT of the sum expended, in the year ended 31st March, 1966, 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	219,000	194,566	24,434	—
B.—Travelling and Incidental Expenses	310	404	—	94
C.—Post Office Services ..	5,950	6,140	—	190
D.—Compensation for Losses payable under Section 22 of the Registration of Title Act, 1942	10	—	10	—
TOTAL .. £	225,270	201,110	24,444	284
Surplus to be surrendered ..			£24,160	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to non filling of vacancies, and to less expenditure than anticipated on additional assistance, offset in part by increases in remuneration of certain grades.
- B.—Increase due to cost of repairing maps in Land Registry (E.29/1/63).

EXTRA REMUNERATION (exceeding £50)

Twenty-seven officers in the Land Registry received amounts ranging from £51 to £209 for overtime. Thirteen officers in the Registry of Deeds received amounts ranging from £55 to £145 for overtime.

NOTE

Fees (stamps) were received as follows:—

						£
Land Registry fees	..	..	..	..	..	152,012
Registry of Deeds fees	..	..	..	..	..	66,698

P. BERRY,
Accounting Officer.

DEPARTMENT OF JUSTICE,
15th June, 1966.

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 26 CHARITABLE DONATIONS AND BEQUESTS

ACCOUNT of the sum expended, in the year ended 31st March, 1966, 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 ..	£ 11,053	£ 11,081	£ —	£ 28
B.—Travelling and Incidental Expenses	100	27	73	—
C.—Post Office Services ..	470	486	—	16
GROSS TOTAL ..£	11,623	11,594	73	44
			Surplus of Gross Estimate over Expenditure £29	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—				
D.—Appropriations in Aid ..	43	37	£6	
NET TOTAL ..£	11,580	11,557	Net Surplus to be surrendered £23	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—A sum of £1,080 was received from Vote No. 51 to meet increases in remuneration.

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

J. S. MARTIN,
Accounting Officer.

10th June, 1966.

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, 1966, 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 a Grant-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	606,030	606,191	—	161
B.—Travelling and Incidental Expenses	81,500	72,244	9,256	—
C.—Post Office Services ..	18,800	21,837	—	3,037
D.—Statutory Inquiries ..	2,000	1,279	721	—
E.1.—Local Authority Housing ..	2,700,000	2,700,000	—	—
E.2.—Private Housing, Water Supply and Sewerage Grants	3,635,000	3,634,436	564	—
F.—Water Supply and Sewerage Schemes	785,000	785,000	—	—
G.—Grants in respect of Derelict Sites, Public Amenity Works and Dangerous Quarries	47,000	57,000	—	10,000
H.—Recoupment of Expenditure in respect of Register of Electors	65,750	65,258	492	—
I.—An Foras Forbartha Teo. (Grant-in-Aid)	40,000	40,000	—	—
J.—Miscellaneous Services ..	19,620	14,292	5,328	—
GROSS TOTAL .. £	8,000,700	7,997,537	16,361	13,198
			Surplus of Gross Estimate over Expenditure £3,163	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
K.—Appropriations in Aid ..	179,000	196,119	£17,119	
NET TOTAL .. £	7,821,700	7,801,418	Total Surplus to be surrendered £20,282	

Vote 27

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—£28,300 was received from Vote 51 to meet increases in remuneration and £4,875 from the Road Fund, being proportion of Consultants' fees.
- B.—Saving arose mainly because the appointment of the full complement of officers whose duties entail travelling had not been completed.
- C.—Telephone expenses were greater than expected.
- D.—Expenditure on public inquiries was less than anticipated. The estimate can only be conjectural.
- G.—The rate at which works progressed and gave rise to claims for payment during the year exceeded expectations. Also an expansion of the activities on amenity works by local authorities followed the coming into operation of the Local Government (Planning and Development) Act, 1963.
- J.—Owing to the very slow rate of developments at local level, no expenditure arose in connection with the rehabilitation of itinerants.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees payable by local authorities, etc. for audit of their accounts	29,000	29,743
2. Costs payable by local authorities in relation to inquiries ..	2,500	3,976
3. Expenses repayable out of Road Fund under section 8 (1) of the Road Traffic Act, 1961 (No. 24 of 1961) ..	117,000	121,000
4. Expenses repayable by local authorities under section 17 of the Local Authorities (Combined Purchasing) Act, 1939 (No. 14 of 1939)	9,000	13,524
5. Fees payable by applicants for grants under the Housing Acts	10,000	7,897
6. Miscellaneous, including refunds of certain housing grants and salaries of officers on loan to outside bodies	11,500	19,979
	<u>£179,000</u>	<u>£196,119</u>

2, 3 and 4. Increases in administrative expenses resulted in the amounts realised being greater than estimated.

6. The miscellaneous receipts realised are comprised of refunds of private housing grants (£1,085), housing subsidy (£55), amenity grants (£773), salaries of officers on loan to outside bodies (£18,037), charge for collection of personal insurance premiums (£19) and anonymous receipts (£10).

EXTRA REMUNERATION (exceeding £50)

An Assistant Principal Officer received £292, being gratuity at the rate of £140 a year for the performance of additional duties from 1st March, 1964 to 31st March, 1966. Two Assistant Principal Officers received gratuities of £87 each for the performance of higher duties. An Assistant Principal Officer received a gratuity of £168 for writing script and assisting in the production of film dealing with water safety. A Housing Inspector received £75 being gratuity at the rate of £100 a year for the performance of special duties in connection with Group Water Supply Schemes.

NOTE

The charge to Subhead B includes a payment for the booking of two places at an International Congress. Attendance was ultimately not possible and only half the advance booking fees (£29) could be recovered.

J. GARVIN,
Accounting Officer.

DEPARTMENT OF LOCAL GOVERNMENT,
19th May, 1966.

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 28 OFFICE OF THE MINISTER FOR EDUCATION

ACCOUNT of the sum expended, in the year ended 31st March, 1966, 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> .. £727,000 <i>Supplementary</i> 88,000	815,000	814,147	853	—
A.2.—Travelling and Incidental Expenses	64,500	59,358	5,142	—
A.3.—Post Office Services <i>Original</i> .. £31,500 <i>Supplementary</i> 5,200	36,700	36,577	123	—
A.4.—Expenses in connection with the Commission on Higher Education <i>Original</i> .. £10 <i>Supplementary</i> 940	950	556	394	—
A.5.—Expenses in connection with the Council of Education ..	10	—	10	—
A.6.—Expenses of the Council of Design	1,000	490	510	—
B.1.—Expenses in connection with Membership of UNESCO	16,000	14,419	1,581	—
B.2.—Expenses in connection with O.E.C.D. Survey <i>Original</i> .. £10 <i>Supplementary</i> 910	920	712	208	—
NATIONAL MUSEUM				
C.1.—Purchase of Specimens (Grant-in-Aid)	3,600	3,600	—	—
C.2.—Fittings, Materials, etc. ..	2,500	2,472	28	—
C.3.—Archaeological Excavations (Grant-in-Aid)	500	500	—	—
NATIONAL LIBRARY				
D.1.—Purchase of Books, etc. (Grant-in-Aid)	8,000	8,000	—	—

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	936	1,170	—	234
NATIONAL COLLEGE OF ART				
E.1.—Models, Accessories, Materials, etc.	6,000	4,142	1,858	—
E.2.—Scholarships and Prizes ..	1,775	967	808	—
F.1.—Publications in Irish ..	26,100	19,527	6,573	—
F.2.—University Scholarships ..	98,000	93,283	4,717	—
F.3.—Grants to Colleges providing Courses in Irish Original .. £47,500 Supplementary .. 2,800	50,300	50,416	—	116
F.4.—The Irish Folklore Commission (Grant-in-Aid) ..	21,200	20,148	1,052	—
F.5.—Dramatic Productions in Irish (Grant-in-Aid) ..	4,500	4,500	—	—
G.1.—Royal Irish Academy (Grants-in-Aid) Original .. £17,125 Supplementary .. 500	17,625	17,625	—	—
G.2.—Royal Irish Academy of Music (Grants-in-Aid) Original .. £17,500 Supplementary .. 5,000	22,500	22,500	—	—
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)	3,500	3,500	—	—
G.5.—Royal Zoological Society of Ireland (Grant-in-Aid) ..	2,000	2,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
G.6.—Irish Committee of Historical Sciences (Grant-in-Aid) ..	300	300	—	—
G.7.—Overseas Club (Grant-in-Aid)	3,000	3,000	—	—
G.8.—Scientific Research Grants to Students	17,300	15,031	2,269	—
G.9.—Student Exchange Scholarships	2,820	2,495	325	—
G.10.—Expenses in connection with European Schools Day	500	627	—	127
G.11.—Expenses in connection with Organised Educational Tours, Courses and Seminars Abroad for Teachers ..	4,000	4,000	—	—
G.12.—Language Research (Grant-in-Aid)	5,000	4,259	741	—
G.13.—Muintir na Tíre (Grant-in-Aid)	5,000	5,000	—	—
G.14.—Senior Visiting Fellowships	1,500	1,487	13	—
	1,250,786	1,224,058	27,205	477
<i>Deduct—</i> Anticipated Savings on various Subheads (<i>See Supplementary Estimate</i>) ..	8,350	—	8,350	—
GROSS TOTAL <i>Original</i> £1,147,436 <i>Supplementary</i> 95,000 —£	1,242,436	1,224,058	18,855	477
	<u>Estimated</u>	<u>Realised</u>	Surplus of Gross Estimate over Expenditure £18,378	
<i>Deduct—</i> H.—Appropriations in Aid ..	14,936	13,809	Deficiency of Appropriations in Aid realised £1,127	
NET TOTAL <i>Original</i> £1,132,500 <i>Supplementary</i> 95,000 —£	1,227,500	1,210,249	Net Surplus to be surrendered £17,251	

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 Commission met less frequently than anticipated. Subhead A.1 includes expenditure of £8,025, 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, 1966, was £48,270.
- A.6.—The expenses of the Council were less than anticipated as the work was completed and the report submitted in September, 1965.
- 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.—Expenditure in connection with the final stages of the publication of the O.E.C.D. report was less than anticipated.
- D.3.—The excess is due to increases in fees granted after preparation of the estimate.
- E.1.—Expenditure on certain equipment was less than anticipated.
- E.2.—The provision for scholarships was not fully utilised.
- F.1.—The total of accounts presented for payment within the year was less than anticipated.
- G.8.—Expenditure on scientific research grants was not as great as anticipated.
- G.9.—Payments in respect of two scholarships were less than anticipated.
- G.10.—Organisation expenses were greater than anticipated.
- G.12.—Expenditure on research experiments was less than estimated.

APPROPRIATIONS IN AID

				Estimated	Realised
				£	£
1. Fees for tuition in National College of Art	..	..	..	4,500	4,565
2. Fees for genealogical researches, etc.	..	..	..	2,200	2,212
3. Sales of publications in Irish	..	..	..	4,000	5,211
4. Sales of photographic reproductions	..	..	..	1,000	1,303
5. Miscellaneous	..	..	..	3,236	518
				<u>£14,936</u>	<u>£13,809</u>

3. Receipts from the sales of Irish publications were greater than anticipated.
4. The number of photographic reproductions sold was greater than expected.
5. A contribution of £2,710 from O.E.C.D. towards the cost of the survey was not received before the end of the year.

EXTRA REMUNERATION (exceeding £50)

A Higher Executive Officer received a gratuity of £100 from Vote 40 for special duties. Eight Staff Officers, twenty-four Clerical Officers, twenty Clerk-Typists and three Messengers received sums varying from £51 to £200 in respect of overtime. Twenty-six attendants in the Institutions of Science and Art received sums varying from £51 to £250 in respect of Christmas Day, Good Friday, Sunday and night duty.

NOTE

A sum of £70 stolen from the National College of Art in October 1963 was written off as irrecoverable (S.18/18/63).

T. Ó RAIFEARTAIGH,
Accounting Officer.

AN ROINN OIDEACHAIS,
31 Bealtaine, 1966.

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, 1965-66

	Purchase of Specimens for National Museum	Archaeological Excavations	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, 1965 ..	2,571	—	154	513	557	329
Grants-in-Aid, 1965-66 ..	3,600	500	8,000	2,500	—	—
Expenditure, 1965-66 ..	6,171	500	8,154	3,013	557	329
	5,996	103	8,140	2,880	—	—
Balances on 31st March 1966 .. £	175	397	14	133	557	329

AN ROINN OIDEACHAIS,
31 Bealtaine, 1966.

T. Ó RAIFEARTAIGH,
Accounting Officer.

Vote 28

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

CAPITAL ACCOUNT FOR YEAR ENDED 31ST MARCH, 1966

	<i>Securities</i>		<i>Securities</i>
	<u>£</u>		<u>£</u>
Balances on 1st April, 1965	115,030	Securities sold	.. —
Securities bought	.. 400	Balances on 31st March, 1966	115,430
	<u>£115,430</u>		<u>£115,430</u>

LIST OF SECURITIES HELD ON 31ST MARCH, 1966

			<u>£</u>
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
4½% National Loan, 1975/80	..	..	257
4% Funding Loan, 1960/90	..	..	650
5¾% National Loan, 1982/87	..	..	280
6% Exchequer Loan, 1985/90	..	..	350
6¾% National Loan, 1986/91	..	..	400
			<u>£115,430</u>

INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDED 31ST MARCH, 1966

FUND	Balance on 1st April, 1965	Income, 1965—66	Total	Expendi- ture, 1965—66	Balance on 31st March, 1966
	£	£	£	£	£
Killury or Nelan Fund ..	65	22	87	—	87
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 ..	32	120	152	130	22
—Scheme C ..	199	197	396	273	123
The Father O'Halloran Memorial Fund ..	—	11	11	11	—
The Michael Joseph McEnery Memorial Scholarship Fund	109	53	162	139	23
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	11	6	17	3	14
Erasmus Smith Endowment	—	2,673	2,673	2,673	—
The Mary A. Hardiman Bequest	361	969	1,330	1,170	160
Murphy Bequest ..	886	1,220	2,106	1,207	899
TOTAL .. £	1,784	5,563	7,347	5,836	1,511

T. Ó RAIFEARTAIGH,
Accounting Officer.

AN ROINN OIDEACHAIS,
31 Bealtaine, 1966.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1966, 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				
<i>Original</i> .. £573,000				
<i>Supplementary</i> 13,000				
	586,000	597,106	—	11,106
A.2.—Repayable Advances of Training College Fees to Students	27,000	27,309	—	309
A.3.—Preparatory College, etc., including Contributions to Pension Fund	16,500	15,733	767	—
A.4.—Special Courses for Teachers of Physically and Mentally Handicapped Children ..	5,800	5,711	89	—
 B.—Examinations	 19,200	 19,440	 —	 240
SCHOOLS				
C.1.—Salaries, etc., of Teachers in Classification Schools and Grants to Capitation Schools				
<i>Original</i> £14,578,000				
<i>Supplementary</i> 1,400,000				
	15,978,000	15,881,464	96,536	—
C.2.—Model Schools — Miscellaneous Expenses ..	8,000	7,945	55	—
C.3.—Transport Services ..	51,200	51,492	—	292
C.4.—Incidental Expenses ..	1,000	1,645	—	645
C.5.—Free Grants of School Requisites	43,700	37,926	5,774	—
C.6.—Grants towards the Cost of Heating, Cleaning and Painting of Schools ..	310,000	271,892	38,108	—
C.7.—Grants towards the Cost of Free School Books for Necessitous Children ..	6,000	5,695	305	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
D.—Superannuation, etc., of Teachers				
<i>Original</i> £1,794,000				
<i>Supplementary</i> 45,000				
	1,839,000	1,817,580	21,420	—
	18,891,400	18,740,938	163,054	12,592
<i>Deduct—</i>				
Anticipated Savings on various Subheads (<i>See</i> Supplementary Estimate)	28,000	—	28,000	—
GROSS TOTAL				
<i>Original</i> £17,433,400				
<i>Supplementary</i> 1,430,000				
	£18,863,400	18,740,938	135,054	12,592
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £122,462	
<i>Deduct—</i>			Surplus of Appropriations in Aid realised	
E.—Appropriations in Aid ..	127,000	131,248	£4,248	
NET TOTAL			Total Surplus to be surrendered £126,710	
<i>Original</i> £17,306,400				
<i>Supplementary</i> 1,430,000				
	£18,736,400	18,609,690		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

C.4.—An account in respect of rural science equipment purchased for national schools in the previous financial year was not presented for payment until June, 1965.

C.5.—Expenditure during the year in connection with the schools reference library scheme was less than anticipated.

C.6 and C.7.—The number of claims was less than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
TRAINING OF TEACHERS		
1. Training college entrance examination fees	360	408
2. Refund of cost of training	1,440	1,251
3. Recovery of training college fees advanced to necessitous students	18,000	21,919

Vote 29

	Estimated	Realised
	£	£
PREPARATORY COLLEGE		
4. Fees from students	2,100	1,880
5. Book fees from students	35	23
6. Miscellaneous	65	75

SUPERANNUATION, ETC., OF TEACHERS		
7. Income from securities formerly part of the National School Teachers' Pension Fund	66,530	66,535
8. Receipts from Church Temporalities Fund	26,598	26,598
9. Refunds of gratuities under National School Teachers' Superannuation Schemes, 1934 to 1958, etc.	4,872	5,825

MISCELLANEOUS		
10. Miscellaneous receipts, including repayment by County and County Borough Councils of part of the expenses of examinations conducted on their behalf	7,000	6,734
	<u>£127,000</u>	<u>£131,248</u>

3. The number refunding was greater than anticipated.

4. Less students were admitted to the college than had been anticipated.

9. Four teachers refunded in full.

NOTES

In addition to recoveries accounted for under E.2 and E.3 further sums amounting to £249 being balances of salary due (Subhead C.1) have been withheld against liability in respect of refund of cost of training (£229) and training fees (£20).

In addition to expenditure under Subhead D a sum of £65,000 was charged to the Vote for Increases in Pensions (No. 50).

RECOVERY OF ADVANCE OF TRAINING COLLEGE FEES

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

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

No. of Cases	Total Amount
2	£210

T. Ó RAIFEARTAIGH,
Accounting Officer.

AN ROINN OIDEACHAIS,
31 Bealtaine, 1966.

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, 1966, 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) ..	1,340,000	1,363,817	—	23,817
A.2.—Laboratory Grants ..	164,800	172,526	—	7,726
A.3.—Grant for Irish and Bilingual Schools ..	70,000	69,780	220	—
A.4.—Bonus for Choirs and Orchestras ..	3,000	2,982	18	—
B.—Incremental Salary Grant Original £3,506,000 Supplementary 250,000	3,756,000	3,753,527	2,473	—
C.—Examinations ..	119,000	119,988	—	988
D.—Scholarships and Prizes ..	198,900	190,486	8,414	—
E.—Publication of Irish Text Books	13,650	14,334	—	684
F.—Courses for Secondary Teachers	8,100	11,753	—	3,653
G.—Payment to the Secondary Teachers' Pension Fund ..	10	—	10	—
H.—Educational Television Service	40,000	33,026	6,974	—
I.—Modern Language Teaching Aids ..	8,000	5,108	2,892	—
J.—Building Grants to Secondary Schools ..	25,000	275	24,725	—
K.—Comprehensive Schools Original .. £70,000 Supplementary 90,000	160,000	159,086	914	—
GROSS TOTAL Original £5,566,460 Supplementary 340,000	£ 5,906,460	5,896,688	46,640	36,868
			Surplus of Gross Estimate over Expenditure £9,772	

Vote 30

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£ Estimated	£ Realised	£ Deficiency of Appropriations in Aid realised	£
<i>Deduct—</i>				
L.—Appropriations in Aid . .	51,060	50,479		£581
NET TOTAL				
Original £5,515,400				Net Surplus to be surrendered
Supplementary 340,000				£9,191
£	5,855,400	5,846,209		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- 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.
- I.—Expenditure in respect of equipment for modern language teaching was less than anticipated.
- J.—This is a new service and applications had not reached the stage of payment of grant before the end of the year.

APPROPRIATIONS IN AID

			Estimated	Realised
			£	£
1. Examination fees of students	..	..	48,000	46,084
2. Sale of Irish text books	..	..	1,700	4,141
3. Miscellaneous receipts	..	..	1,360	254
			£51,060	£50,479

2. The number of text books sold was greater than anticipated.
3. These receipts are variable.

NOTE

The Department of Defence provided transport for examination papers for the second-year examinations during the bus strike.

T. Ó RAIFEARTAIGH,
Accounting Officer.

AN ROINN OIDEACHAIS,
31 Bealtaine, 1966.

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, subject to the observations in my Report.

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, 1966, in respect of Capital and Income

CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st April, 1965:—		Balance on 31st March, 1966:—	
3½ per cent. Exchequer Bonds, 1965/70	3,200	3½ per cent. Exchequer Bonds, 1965/70	3,200
5 per cent. National Loan, 1962/72	200	5 per cent. National Loan, 1962/72	200
War Loan 3½ per cent. Stock ..	400	War Loan 3½ per cent. Stock ..	400
6 per cent. Exchequer Stock, 1980/85	725	6 per cent. Exchequer Stock, 1980/85	725
6 per cent. Exchequer Loan, 1985/90	500	6 per cent. Exchequer Loan, 1985/90	500
	<u>£5,025</u>		<u>£5,025</u>

INCOME ACCOUNT

	£		£
Balance on 1st April, 1965 ..	275	Payments to retired registered teachers and to the legal personal representatives of deceased registered teachers out of surplus income under Regulation 6 of the Registration Council Regulations ..	410
Registration fees	441	Recoupment of portion of the salary of the officer who acts as Secretary to the Registration Council	65
Dividends received	205	Travelling and subsistence expenses of members of Council ..	4
		Balance on 31st March, 1966 ..	442
	<u>£921</u>		<u>£921</u>

T. Ó RAIFEARTAIGH,
Accounting Officer.

AN ROINN OIDEACHAIS,
31 Bealtaine, 1966.

Vote 31

VOCATIONAL EDUCATION

ACCOUNT of the sum expended, in the year ended 31st March, 1966,
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> £3,145,780				
<i>Supplementary</i> 260,000				
	3,405,780	3,404,097	1,683	—
B.—Training of Teachers ..	89,810	82,684	7,126	—
C.—Scholarships	2,610	1,975	635	—
D.1.—Grants under Section 109 of the Vocational Education Act, 1930	50,860	50,066	794	—
D.2.—Miscellaneous Vocational Education Services ..	10,320	8,986	1,334	—
E.—Contribution to Macra na Tuaithe (Grant-in-Aid) ..	4,800	4,800	—	—
F.—Examinations	24,010	26,914	—	2,904
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	83,580	84,297	—	717
H.—Payments under Section 51 (6) of the Vocational Education Act, 1930	118,340	112,806	5,534	—
GROSS TOTAL				
<i>Original</i> £3,530,110				
<i>Supplementary</i> 260,000				
£	3,790,110	3,776,625	17,106	3,621
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £13,485	
			Surplus of Appropriations in Aid realised	
Deduct—				
I.—Appropriations in Aid ..	51,610	58,634	£7,024	
NET TOTAL				
<i>Original</i> £3,478,500				
<i>Supplementary</i> 260,000				
£	3,738,500	3,717,991	Total Surplus to be surrendered £20,509	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—Some training courses for teachers for which provision was made in the estimate were not held.
- C.—Some scholarships were not awarded.
- D.2.—Two rural courses for apprentices were not held and expenditure on other miscellaneous services was less than anticipated.
- F.—The excess was due to an increase in the number of examinations held, and in the number of candidates for examination.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees of candidates for examinations (Vocational school examinations £17,500; other examinations £1,500) ..	19,000	25,877
2. Fees for courses	2,500	2,443
3. Receipts from Church Temporalities Fund	30,000	30,000
4. Miscellaneous	110	314
	<u>£51,610</u>	<u>£58,634</u>

1. The increase in the number of candidates for examination was greater than anticipated.
4. Miscellaneous receipts were greater than expected.

T. Ó RAIFEARTAIGH,
Accounting Officer.

AN ROINN OIDEACHAIS,
31 Bealtaine, 1966.

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 32 REFORMATORY AND INDUSTRIAL SCHOOLS

ACCOUNT of the sum expended, in the year ended 31st March, 1966, 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 ..	19,000	15,255	3,745	—
B.—Industrial Schools ..	263,000	233,997	29,003	—
C.—Places of Detention ..	7,400	6,962	438	—
D.—Conveyance Expenses ..	500	500	—	—
E.—Parental Moneys—Collection Expenses ..	650	460	190	—
GROSS TOTAL ..£	290,550	257,174	33,376	—
			Surplus of Gross Estimate over Expenditure £33,376	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
F.— <i>Deduct—</i> Appropriations in Aid ..	5,000	3,710	£1,290	
NET TOTAL ..£	285,550	253,464	Net Surplus to be surrendered £32,086	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

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

C.—The cost of maintenance was less than estimated due to a fall in the number under detention.

E.—The saving on collection expenses was due to a decrease in the amount of parental moneys collected.

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 1965-66 at St. Anne's Reformatory for Girls, Kilmacud, was 9, but payment was made on a notional number of 40 offenders (S.68/4/44).

T. Ó RAIFEARTAIGH,
Accounting Officer.

AN ROINN OIDEACHAIS,
31 Bealtaine, 1966.

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 33 **UNIVERSITIES AND COLLEGES AND
DUBLIN INSTITUTE FOR ADVANCED STUDIES**

ACCOUNT of the sum expended, in the year ended 31st March, 1966, 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 ..	43,000	43,000	—	—
B.—University College, Dublin	1,276,540	1,276,530	10	—
C.—University College, Cork ..	520,000	360,000	160,000	—
D.—University College, Galway	271,380	251,380	20,000	—
E.—Maynooth College	27,500	27,500	—	—
F.—Trinity College	508,500	506,758	1,742	—
G.—College of Surgeons ..	8,000	8,000	—	—
H.—Dublin Dental Hospital ..	90,000	90,000	—	—
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	133,370	132,570	800	—
K.—Grant under Section 16 (5) of the Institute for Advanced Studies Act, 1940 ..	10	—	10	—
TOTAL .. £	2,889,300	2,706,738		—
Surplus to be surrendered £			182,562	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

C.—Expenditure during the year in connection with the new science building was less than anticipated.

D.—Expenditure on equipment was less than estimated.

T. Ó RAIFEARTAIGH,
Accounting Officer.

AN ROINN OIDEACHAIS,
31 Bealtaine, 1966.

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, 1966, 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 ..	18,800	17,446	1,354	—
B.—Purchase and Repair of Pictures (Grant-in-Aid) ..	2,500	2,500	—	—
C.—Travelling and Incidental Expenses ..	1,540	2,571	—	1,031
D.—Post Office Services ..	220	251	—	31
E.—Conservation of Works of Art	2,500	2,000	500	—
GROSS TOTAL .. £	25,560	24,768	1,854	1,062
			Surplus of Gross Estimate over Expenditure £792	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
F.—Appropriations in Aid ..	150	348	£198	
NET TOTAL .. £	25,410	24,420	Total Surplus to be surrendered £990	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to delay in filling vacancies. A sum of £1,500 was received from the Vote for Remuneration (No. 51).
- C.—Greatly increased photographic expenses due to a greater public demand for photographic prints and a greater demand for public lectures. Also an un-estimated increase in lecturers' fees.
- D.—Telephone expenses greater than anticipated.
- E.—Goods ordered were not delivered within the year.

APPROPRIATIONS IN AID

Increase in receipts due to greater sales of photographic reproductions.

Vote 34

GRANT-IN-AID ACCOUNT

			£
Balance from 1964-65	..	..	2,706
Grant-in-Aid, 1965-66	..	..	2,500
			<hr/>
			5,206
Expended, 1965-66	..	..	3,086
			<hr/>
Balance to 1966-67	..	..	2,120
			<hr/>

JAMES WHITE,
Accounting Officer.

NATIONAL GALLERY,
23rd June, 1966.

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, 1966, 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	1,000,000	1,039,629	—	39,629
B.1.—Travelling and Incidental Expenses	76,950	67,815	9,135	—
B.2.—Post Office Services	56,500	36,918	19,582	—
C.—Legal Expenses	13,500	9,192	4,308	—
D.—Statutory Contributions to Land Bond Fund and Local Loans Fund	1,055,940	1,048,391	7,549	—
E.—Deficiencies from Sales of Land Bonds allocated to Government Departments	1,500	1,754	—	254
F.—Deficiency of Income from Untenanted Land	5	—	5	—
G.—Purchase of Interests for Cash, Advances for Purchase of Land and Auctioneers' Commission	460,000	400,381	59,619	—
H.—Gratuities to ex-Employees	13,500	14,452	—	952
I.—Improvement of Estates, etc.	900,000	907,987	—	7,987
J.—Adjustment Advances	15	—	15	—
K.—Losses by Default, Accident, etc.	10	650	—	640
L.—Preservation and Improvement of Game Resources	45,000	45,048	—	48
GROSS TOTAL .. £	3,622,920	3,572,217	100,213	49,510
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £50,703	
<i>Deduct—</i>			Surplus of Appropriations in Aid realised	
M.—Appropriations in Aid	208,220	215,853	£7,633	
NET TOTAL .. £	3,414,700	3,356,364	Total Surplus to be surrendered £58,336	

Vote 35

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The cost of pay increases authorised subsequent to preparation of the Estimate was met out of the subhead to the extent of approximately £18,000 made available through delay in filling vacancies and the balance, £39,629, was met out of savings on other subheads (F.63/3/60).
- B.1.—The saving is due mainly to delay in filling vacancies for travelling officers.
- B.2.—There was overestimation in the figure advised as the service charge for postal services.
- C.—The incidence of costs in price appeals and resumption of tenanted holdings was not as high as anticipated. Due to more prompt payment of annuities, the number of warrants issued was less than expected.
- D.—The saving is due to the issue of a lesser number of Land Bonds than had been contemplated.
- E.—The charge to the subhead was more than expected because State claims were met by allocation of Bonds which sold below 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.—Regulations under the Land Act, 1965, were not finalised to allow the new classes of payment under that Act to mature before the end of the year.
- H.—The number of persons who qualified for gratuities in respect of displacement from employment on land through acquisition, etc., was greater than anticipated.
- I.—The excess is due to increased building activity. A sum of £1,500 was paid to a migrant towards the construction of a new house to replace an old house which became uninhabitable due to dry rot. Costs of £100 and Architect's fees £16 were also paid (F.63/23/62).
Ex-gratia payments aggregating to £20 were made to five workmen as compensation for damage to clothing and personal property (E.109/3/43).
- K.—The charge to this subhead was in settlement of High Court proceedings arising from refusal to sanction the subdivision of a holding (F.63/1/54).

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from Church Temporalities Fund:—		
(i) Estimated cost of administration and management (44 & 45 Vict., c. 71 (sec. 4)) ..	7,200	7,200
(ii) Interest on Church Surplus Grant (No. 27 of 1923 (sec. 9 (3)) and No. 14 of 1941 (sec. 50)) ..	21,000	22,600
2. Local Loans Fund—expenses of management ..	4,000	4,000
3. Fees and costs recovered	6,500	5,386
4. Surplus income of Rent and Interest Accounts	39,000	33,414
5. Excess annuities, etc. (Land (Finance) Rules, 1956, Rules 3 and 4 (1) (a) and (b) (i) (ii))	111,000	123,065
6. Contributions towards improvements expenditure ..	12,500	10,687
7. Miscellaneous	7,020	9,501
	<u>£208,220</u>	<u>£215,853</u>

1. (ii) Estimated as accurately as possible.
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 less than foreseen.
5. The increase is largely due to the recovery of a higher percentage of expenditure on improvements works.
- 6 and 7. Accurate estimation of receipts from these items is difficult.

EXTRA REMUNERATION (exceeding £50)

The Solicitor received £700 for performance of extra duties during the two years ended 31st October, 1965 (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 £157, £130 and £69 for overtime.

A Record Clerk received £139 from Vote 42 for service as a night telephonist.

NOTES

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

Apportioned annuities amounting to £1 in respect of the submerged portions of two holdings were written off as irrecoverable (D.305/1/63). In the case of a defaulter's holding arrears of annuity amounting to £28 were written off as irrecoverable under Section 20 of the Land Act, 1939 (F.63/27/52).

Sections 13 and 24 of the Statute of Limitations 1957, extinguished the Land Commission title to a number of house improvement loans made by the former Congested Districts Board. In all, 32 cases were affected in whole or in part and arrears of repayments amounting to £1,038 had to be written off.

Sums ranging from 3s. 0d. to £7 and amounting in all to £25 in respect of grazing, conacre and bog rents due by 23 tenants to the Rent and Interest Accounts were written off as irrecoverable (D.305/1/63 and D.305/1/61).

Losses of engineering instruments, materials and tools to the value of £90 were written off as irrecoverable (D.305/1/63).

This Account includes expenditure of £335 in respect of staff temporarily lent, without repayment, to other Departments.

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.

26 Bealtaine, 1966.

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 35

NATIONAL DEVELOPMENT FUND

STATEMENT OF RECEIPTS AND PAYMENTS BY THE DEPARTMENT OF LANDS (LAND COMMISSION) IN THE YEAR ENDED 31ST MARCH, 1966

RECEIPTS		PAYMENTS	
	£		£
Balance at 1st April, 1965 ..	817	Improvement Works—Shannon Flooding Relief Scheme ..	7,143
Advances from Department of Finance—Shannon Flooding Relief Scheme	7,000	Balance at 31st March, 1966 ..	674
	<u>£7,817</u>		<u>£7,817</u>

T. O'BRIEN,
Accounting Officer.

26 Bealtaine, 1966.

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.

ACCOUNT of the sum expended, in the year ended 31st March, 1966, 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	658,010	684,304	—	26,294
B.1.—Travelling and Incidental Expenses	145,200	148,593	—	3,393
B.2.—Post Office Services ..	37,500	40,090	—	2,590
C.1.—Acquisition of Land (Grant-in-Aid)	135,000	60,000	75,000	—
C.2.—Forest Development and Management	3,123,000	2,881,561	241,439	—
C.3.—Sawmilling	25,050	25,554	—	504
D.—Grants for Afforestation Purposes	17,500	17,305	195	—
E.—Forestry Education ..	31,940	26,256	5,684	—
F.—Agency, Advisory and Special Services	20,000	18,493	1,507	—
G.—John Fitzgerald Kennedy Memorial Park	25,000	8,996	16,004	—
GROSS TOTAL .. £	4,218,200	3,911,152	339,829	32,781
			Surplus of Gross Estimate over Expenditure £307,048	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
H.— <i>Deduct—</i> Appropriations in Aid ..	612,000	712,419	£100,419	
NET TOTAL .. £	3,606,200	3,198,733	Total Surplus to be surrendered £407,467	

Extra Receipts Payable to Exchequer
Contributions towards the establishment of the John Fitzgerald Kennedy Memorial Park (See Subhead G) £100

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Excess due to pay revisions not covered by the Estimate; this was partly offset by vacancies in the headquarters and forester staff.

Vote 36

- B.1.—The excess arises from increased subsistence allowances operative from 1st January, 1965.
- B.2.—The cost of telephones and postage by foresters was greater than anticipated.
- C.1.—An adequate amount was available in the Grant-in-Aid Fund without drawing on the new grant in full.
- C.2.—The main saving was in respect of new roads, on which the construction programme was curtailed. New techniques, coupled with some curtailment of planting, also led to savings on State forest nurseries and establishment of plantations. Miscellaneous expenditure under the subhead includes the following:—
- (1) A sum of £15 was paid to an adjoining landowner for trespass arising out of the sale of gravel from his pit; the sale was arranged on the basis of the forester's map which showed the pit as being within the forest area. In fact there was an error in the delineation of the boundary. The Department received £5 in respect of gravel sold before the error was discovered (D.305/1/63).
 - (2) A sum of £20 together with £5 costs was paid to an adjoining landowner in respect of damage to his land arising out of protective burning undertaken by the Department (D.305/1/63).
 - (3) Sums totalling £8 were paid to five members of the forest staff in respect of damage to clothing occasioned by the fighting of forest fires (E.109/41/41).
 - (4) Sums amounting to £83 were paid in respect of damages and costs arising out of three accidents in which Department's vehicles were involved (D.305/1/63).
- C.3.—An excess on the labour head arose out of an increase in piece rates. Running expenses also showed an increase due to purchase of materials for increased hut manufacture.
- E.—The final-year students left Shelton Abbey earlier than usual; in addition, some expenditure in respect of students out on field-training fell on Subhead C.2.
- F.—Charges by the Institute for Industrial Research and Standards were lower than anticipated.
- G.—Progress with planning was slower than expected and the incidence of expenditure within the year was sharply affected.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
FOREST RECEIPTS:		
Sales of timber	550,000	642,687
Rents (grazing, shooting, etc.) .. .	12,000	13,170
Miscellaneous (including compensation for malicious injuries to forest properties and receipts from the sale of plants and miscellaneous materials) ..	5,000	17,619
SAWMILL RECEIPTS:		
Receipts from sawmills (Subhead C.3) .. .	45,000	38,943
	<u>£612,000</u>	<u>£712,419</u>

The market for constructional timber was buoyant and the pulpwood market expanded. The additional miscellaneous revenue was derived from sales of surplus nursery stocks.

EXTRA REMUNERATION (exceeding £50)

Fourteen officers received amounts varying between £52 and £136 in respect of overtime.

NOTES

A sum of £18,582 was written off in respect of losses incurred as a result of forest fires during the year (S.86/7/39 and D.305/1/63).

A sum of £309 was written off during the year in respect of deficiencies of tools at forest centres (D.305/1/63).

A sum of £308 being net amount of losses by theft during the year was written off as irrecoverable (D.305/1/63).

A sum of £7 arrears of cottage rent was written off; the tenant had left the country (D.305/1/63).

Cottage rent at the rate of 2s. 0d. per week has been written off; the tenant, aged 83 years, who lives with a sister aged 90, has refused to pay (S.86/9/54).

Sums totalling £115 were written off in respect of damage to forest property arising out of 12 cases of trespass caused by persons unknown, by sheep and by horses (D.305/1/63).

A sum of £5 being the value of a small part of an area of land purchased by the Department was written off; the vendor subsequently claimed that the piece of land was not included in the sale. It was felt that the cost of litigation would far exceed the benefit to be derived from the land (D.305/1/63).

A sum of £5 being rental due on a lease of sporting rights over State forest lands was written off; the lessee was outside the jurisdiction and the cost of proceeding against him would cost far more than the expected revenue (S.86/9/57).

A sum of £12 representing wages and travelling of a mechanic was written off. The machine he had been engaged to service had already been transferred to another forest (D.305/1/63).

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

Timber valued at £77 was supplied without payment to the Department of Agriculture (S.90/2/56).

A housing site, the property of the Office of Public Works valued at £100 was transferred without payment to the Forestry Division (S.86/8/38).

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

ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST MARCH, 1966

	£
Balance on 1st April, 1965	194,763
Grant-in-Aid 1965-66	60,000
Amounts received from various persons for the purchase of land, etc. ..	2,796
	<hr/>
	257,559
Expenditure 1965-66	115,824
	<hr/>
Balance on 31st March, 1966	£141,735

T. O'BRIEN,
Accounting Officer.

26 Bealtaine, 1966.

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 YEAR ENDED 31st MARCH, 1966

MANUFACTURING ACCOUNT

	Cong	Dundrum	Total		Cong	Dundrum	Total
	£	£	£	Trading Account—Cost of goods produced	£	£	£
Value of raw material	16,091	9,750	25,841		28,134	24,297	52,431
Carriage inward	1,342	1,796	3,138				
Cost of raw material consumed ..	17,433	11,546	28,979				
Factory wages	9,454	11,204	20,658				
Electricity	910	1,156	2,066				
Repairs and Maintenance	337	391	728				
£	28,134	24,297	52,431		28,134	24,297	52,431

TRADING ACCOUNT

	£	£	£		£	£	£
Stock of finished goods at 1st April, 1965	8,284	1,255	9,539	Sales (a)	£	£	£
Add cost of goods produced ..	28,134	24,297	52,431		39,272	27,071	66,343
Less stock of finished goods at 31st March, 1966	36,418	25,552	61,970				
	4,590	2,455	7,045				
Cost of goods sold (a)	31,828	23,097	54,925				
Profit and Loss Account—Gross Profit	7,444	3,974	11,418				
£	39,272	27,071	66,343		39,272	27,071	66,343

(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 expenses	2,298		2,182		4,480				
Insurance (notional)	290		130		420				
Depreciation—Buildings	539		694		1,233				
Machinery	281		548		829				
Net Profit	4,036		959		4,995				
	7,444		3,974		11,418	£	7,444	3,974	11,418

91

	Cong		Dundrum		Total
	£		£		£
Gross Capital Investment in Fixed Assets at 31st March, 1965	43,809		22,099		65,908
Less Aggregate Depreciation to 31st March, 1965	20,023		11,646		31,669
Net Capital Investment in Fixed Assets at 31st March, 1965	23,786		10,453		34,239
Add Capital Investment in Fixed Assets in year ended 31st March, 1966	—		—		—
Less Depreciation in year ended 31st March, 1966 (as shown above)	23,786		10,453		34,239
Net Capital Investment in Fixed Assets at 31st March, 1966	820		703		1,523
Add Value of Stock at 31st March, 1966	22,966		9,750		32,716
Capital employed at 31st March, 1966	4,590		2,455		7,045
	£27,556		£12,205		£39,761

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.

26 Bealtaine, 1966.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1966, 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	97,000	93,327	3,673	—
B.1.—Travelling and Incidental Expenses	10,000	9,754	246	—
B.2.—Post Office Services ..	3,000	2,951	49	—
C.—Sea Fisheries Development ..	62,500	57,209	5,291	—
D.1.—An Bord Iascaigh Mhara (Grant-in-Aid) ..	290,000	265,000	25,000	—
D.2.—Repayment of Advances ..	217,600	217,584	16	—
E.—Inland Fisheries Development	93,700	95,868	—	2,168
F.—The Inland Fisheries Trust Incorporated (Grant-in-Aid)	90,000	90,000	—	—
G.—The Salmon Research Trust of Ireland Incorporated (Grant-in-Aid)	2,000	1,922	78	—
GROSS TOTAL .. £	865,800	833,615	34,353	2,168
			Surplus of Gross Estimate over Expenditure £32,185	
	Estimated	Realised	Surplus of Appropriations in Aid realised £2,978	
H.—Appropriations in Aid ..	28,400	31,378	Total Surplus to be surrendered £35,163	
NET TOTAL .. £	837,400	802,237		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

C.—The number of boys and fishermen for training as fishermen and skippers respectively did not reach anticipations and a saving resulted. There was also a saving on operational expenses of exploratory vessels as the second of these vessels which was expected to be in operation for the whole of the year was not in fact completed until after the end of the year. The savings were partly offset by constructional costs of this vessel, provided for in 1964–65, being met in 1965–66.

D.1.—Expenditure by An Bord Iascaigh Mhara on promotional work in connection with advisory and technical services and market development was less than anticipated.

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	3,451
3. Lettings of fishing rights	3,000	4,137
4. Miscellaneous receipts	5,752	6,142
	<u>£28,400</u>	<u>£31,378</u>

2. Accurate estimation of receipts from fines and forfeitures is difficult.
3. Surplus due to appreciation in letting values of state fisheries and to rents due in 1964–65 not being paid until 1965–66.
4. Miscellaneous receipts are variable and cannot be closely estimated.

EXTRA REMUNERATION (exceeding £50)

A Principal and an Assistant Principal received £250 and £181 respectively for acting as members of the Foyle Fisheries Commission.

A Principal received £375 from the funds of An Bord Iascaigh Mhara for acting as a member of the Board.

NOTES

£28 was paid in respect of two claims for damage to property caused accidentally by blasting operations being carried out to remove an obstruction in the Owentocker river (D.305/1/63).

The Account of the Vote for Lands includes £279 in respect of the remuneration of officers temporarily lent, without repayment, to the Fisheries Division.

A sum of £8,000 was received from the Vote for Remuneration (No. 51).

J. C. NAGLE,
Accounting Officer.

24th June, 1966.

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.

CUNTAS ar an suim a caitheadh, sa bhliain dar chríoch an 31 Márta, 1966, i gcomparáid leis an suim a deonadh, le haghaidh Tuarastail agus Costais Roinn na Gaeltachta, maille le Deontais le haghaidh Tithe agus Ildeontais-i-gCabhair.

Seirbhís	Deontas	Caiteachas	Caiteachas i gcomparáid le Deontas	
			Níos lú ná mar a Deonadh	Níos mó ná mar a Deonadh
A.—Tuarastail, Pá agus Liúntais	£ 71,300	£ 79,046	—	£ 7,746
B.—Costais Taistil agus Costais Teagmhasacha	8,400	8,004	396	—
C.—Seirbhísí Poist	1,550	1,804	—	254
D.—Tithe Gaeltachta	215,000	229,995	—	14,995
E.—Scéimeanna Feabhsúcháin sa Ghaeltacht	270,000	189,820	80,180	—
F.—Scéimeanna Cultúrtha agus Sóisialacha	217,000	188,145	28,855	—
G.—Eagrais Áirithe Gaeilge (Deontais-i-gCabhair) ..	56,550	56,550	—	—
H.—Gaeltarra Éireann (Deontas-i-gCabhair) <i>Meastachán Bunaidh</i> £120,000 <i>Meastachán Forlíontach</i> 40,000	160,000	160,000	—	—
<i>Lúide—</i> Sábhála measta ar Fho-mhírchinn eile (<i>Féach</i> an Meastachán Forlíontach)	999,800 39,990	913,364 —	109,431 39,990	22,995 —
<i>MÓR-IOMLÁN</i> <i>Meastachán Bunaidh</i> £959,800 <i>Meastachán Forlíontach</i> 10	£ 959,810	913,364	69,441	22,995
<i>Baintear de—</i>	Measta	Mar a fuarthas	Farasbarr ag an Meastachán Iomlán ar an gCaiteachas £46,446	
I.—Leithreasa-i-gCabhair ..	5,100	5,852	Farasbarr de Leithreasa-i-gCabhair a fuarthas £752	
<i>GLAN-IOMLÁN</i> <i>Meastachán Bunaidh</i> £954,700 <i>Meastachán Forlíontach</i> 10	£ 954,710	907,512	Farasbarr Iomlán atá le tabhairt suas £47,198	

MÍNÚ AR CHRÚISEANNA NA DIFRÍOCHTA IDIR AN CAITEACHAS AGUS AN DEONTAS

A.—Ceadaiódh méaduithe ar thuarastail tar éis an Meastachán a ullmhú.

C.—Bhí méadú sa chaiteachas ar sheirbhísí teileafóna i ndáil le forbairt in obair na Roinne,

D.—Críochnaíodh níos mó oibre ar thithe Gaeltachta ná mar a bhíodhas ag súil leis.

E.—Is deacair caiteachas ar na scéimeanna feabhsúcháin a mheas go cruinn roimh ré. Caitheadh níos mó ar bhóithre agus ar scéimeanna talmhaíochta ná mar a bhíodhas ag súil leis agus sábháladh a bheag nó a mhór ar na scéimeanna eile. Is mar a leanas a bhí an caiteachas ar na scéimeanna éagsúla:—

	£
Bóithre	73,586
Uisce agus séarachas	19,535
Muir-oibreacha	32,348
Tithe gloine	1,890
Dáileadh cránacha	855
Talmhaíocht	41,580
Meánscolaíocht	13,590
Coláistí Gaeilge	100
Hallaí siamsa	2,235
Foirgnimh agus gléasra do chomharchumainn áirithe	840
Saoráidí ilghnéitheacha	3,261
Iomlán	<u>£189,820</u>

F.—Níor thuill an oiread daltaí an deontas £10 agus a raibh soláthar ann dóibh. Is mar a leanas a bhí an caiteachas ar na scéimeanna éagsúla:—

	£
Deontais do thuismitheoirí nó caomhnóirí daltaí áirithe arb í an Ghaeilge gnáth-theanga an teaghlaigh acu	84,605
Deontais chun cabhrú le daltaí Gaeltachta freastal ar chúrsaí oiliúna áirithe	2,609
Deontais chun cabhrú le cóir iompair a chur ar fáil do dhaltai meánscoile agus céardscoile sa Ghaeltacht	15,548
Seirbhísí iompair idir oileáin agus an mhórthír	904
Scoláireachtaí chun cabhrú le daltaí tréimhse saoire nó téarma scoile a chaitheamh sa Ghaeltacht	50,756
Drámaíocht sa Ghaeltacht	600
Deontais do thréimhseacháin a fhoilsítear i nGaeilge agus do nuachtáin a fhoilsíonn nuacht reatha i nGaeilge	29,334
Deontais chun cabhrú le gearrscannáin Ghaeilge a sholáthar	2,500
Seirbhísí ilghnéitheacha	1,289
Iomlán	<u>£188,145</u>

LEITHREASA I GCABHAIR	Measta	Mar a fuarthas
	£	£
1. Aisiocanna iasachtaí (Fo-mhírcheann E)	420	654
2. Aisíoc tuarastal oifigeach ar iasacht ag Gaeltarra Éireann	4,675	5,193
3. Fáiltais ilghnéitheacha	5	5
	<u>£5,100</u>	<u>£5,852</u>

Vote 38

1. Iasachtaí i ndáil le tithe gloine atá i gceist. An Roinn Talmhaíochta agus Iascaigh a bhailiann an t-airgead. Sa tsuim a fuarthas ón Roinn sin i rith na bliana bhí aisíocanna a bhain leis an mbliain roimhe sin chomh maith.
2. Ceadaíodh méaduithe ar na tuarastail sin tar éis an Meastachán a ullmhú.

TUARASTAIL BHREISE (thar £50)

Fuair Príomhoifigeach liúntas £134 mar stiúrthóir bainistí lánaimsire ar Ghaeltarra Éireann.

Fuair Príomhoifigeach Cúnta liúntas £228 mar bhainisteoir ginearálta lánaimsire ar Ghaeltarra Éireann.

Fuair Ard-Oifigeach Feidhmiúcháin £150 mar rúnaí ar Arramara Teoranta.

NÓTA

Sa chaiteachas ar scéimeanna talmhaíochta faoi Fho-mhírcheann E tá suim £9 a fuair duine áirithe mar dheontas forlíontach faoi scéim na bhfoirgneamh feirme ach nár tháinig díreach laistigh de réim na scéime sin (S.29/1/57).

L. TÓIBÍN,

Oifigeach Cuntasaíochta.

2 Meitheamh, 1966.

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

E. P. SUTTLE,

Ard-Reachtair Cuntas agus Ciste.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1966, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Agriculture and Fisheries, 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> £1,000,000				
<i>Supplementary</i> 415,000				
	1,415,000	1,183,407	231,593	—
B.1.—Travelling and Incidental Expenses	47,500	51,011	—	3,511
B.2.—Post Office Services	73,400	76,637	—	3,237
RESEARCH WORK				
C.1.—Seed Testing, Propagation and Certification, etc. ..	130,000	133,532	—	3,532
C.2.—Veterinary Research	131,810	138,409	—	6,599
C.3.—Subscriptions, etc., to International and other Research Organisations	33,292	34,221	—	929
C.4.—Miscellaneous Investigations, Inquiries and Reports	915	2,482	—	1,567
C.5.—Live Stock Progeny Testing	67,866	58,818	9,048	—
C.6.—Contribution to Irish Meat Association (Grant-in-Aid)	11,600	—	11,600	—
AGRICULTURAL EDUCATION AND DEVELOPMENT				
D.1.—Agricultural Schools and Farms	226,473	224,260	2,213	—
D.2.—Grants to Private Agricultural Schools, etc.	126,946	134,366	—	7,420
D.3.—Veterinary College	102,350	91,831	10,519	—
D.4.—University College, Dublin; Faculty of Veterinary Medicine	102,000	101,386	614	—
D.5.—Trinity College, Dublin; School of Veterinary Medicine	46,500	60,144	—	13,644

Vote 39

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
D.6.—Scholarships in Agriculture, etc.	£ 5,565	£ 6,454	£ —	£ 889
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> . . £160,580 <i>Supplementary</i> 58,700	219,280	208,502	10,778	—
D.10.—Farm Apprenticeship Scheme	160	47	113	—
D.11.—Rural Groups Advisory Service	300	78	222	—
E.1.—Improvement of Live Stock, Milk Production, etc. . .	108,570	110,373	—	1,803
E.2.—Improvement of Poultry and Egg Production	116,896	136,082	—	19,186
E.3.—Temporary Scheme for the Growing of Horticultural Crops in the Athlone Area	941	3,138	—	2,197
F.—Grants to County Committees of Agriculture	605,500	617,237	—	11,737
G.—Special Agricultural, etc., Schemes	261,530	304,449	—	42,919
H.—National Stud	55	54	1	—
I.1.—Agricultural Societies and Shows, including Miscellan- eous Grants-in-Aid, etc. . .	13,637	14,849	—	1,212
I.2.—Contribution to Irish Agri- cultural Organisation Soc- iety (Grants-in-Aid) . . .	30,000	30,000	—	—
I.3.—Contribution to Irish Country- women's Association (Grant- in-Aid) <i>Original</i> . . £8,000 <i>Supplementary</i> 1,000	9,000	9,000	—	—
I.4.—Contribution to Macra na Feirme (Grant-in-Aid) <i>Original</i> . . £4,000 <i>Supplementary</i> 1,000	5,000	5,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
I.5.—An Foras Talúntais (Grants-in-Aid) <i>Original</i> £1,293,280 <i>Supplementary</i> 136,000	1,429,280	1,404,280	25,000	—
J.—Botanic Gardens, Glasnevin ..	58,487	55,515	2,972	—
K.1.—Miscellaneous Work ..	29,955	29,160	795	—
K.2.—Fees for Reports on Agricultural Conditions ..	5,975	5,099	876	—
K.3.—Payments to the Agricultural Credit Corporation, Limited, in respect of Loans	6,800	7,438	—	638
K.4.—Improvement of the Creamery Industry, etc. ..	100	—	100	—
K.5.—Agricultural Production Council	10	—	10	—
K.6.—Farm Buildings Scheme and Water Supplies ..	2,208,161	2,282,696	—	74,535
K.7.—Land Project	2,345,938	2,385,501	—	39,563
K.8.—Lime and Fertilisers Subsidies	4,845,000	4,421,695	423,305	—
K.9.—Prevention of Diseases, etc., in Live Stock <i>Original</i> .. £18,000 <i>Supplementary</i> 43,200	61,200	49,411	11,789	—
K.10.—Artificial Insemination of Live Stock	9,010	10,706	—	1,696
K.11.—Bovine Tuberculosis Eradication Scheme <i>Original</i> £2,024,000 <i>Supplementary</i> 796,000	2,820,000	2,896,587	—	76,587
K.12.—Grants for Pasteurisation of Separated Milk, etc. ..	20,000	7,375	12,625	—
K.13.—Brucellosis Eradication Scheme	375,000	70,050	304,950	—
K.14.—Scheme of Grants for Calved Heifers	3,400,000	2,852,034	547,966	—
K.15.—Scheme of Grants for Forage Harvesting Equipment	60,000	72,805	—	12,805

Vote 39

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
K.16.—Grants towards the Cost of Co-operative Projects <i>Original</i> .. £10 <i>Supplementary</i> 6,000	£ 6,010	£ 1,403	£ 4,607	£ —
K.17.—Grants to Bacon Factories	150,000	66,450	83,550	—
K.18.—Payments to Pigs and Bacon Commission <i>Original</i> £1,800,000 <i>Supplementary</i> 1,300,000	3,100,000	3,100,000	—	—
K.19.—Losses on Disposal of Wheat, etc.	10	—	10	—
K.20.—Temporary Beef Export Payments Scheme ..	150,000	88,847	61,153	—
ADMINISTRATION OF ACTS AND STATUTORY ORDERS				
L.1.—Diseases of Animals Acts, 1894 to 1960 <i>Original</i> .. £42,127 <i>Supplementary</i> 24,700	66,827	70,962	—	4,135
L.2.—Bovine Tuberculosis Order, 1926, etc.	2,000	2,790	—	790
L.3.—Horse Breeding Act, 1934 ..	205	14	191	—
L.4.—Live Stock Breeding Act, 1925	5,335	5,422	—	87
M.1.—Agricultural Produce (Eggs) Acts, 1939 to 1961, etc. ..	38,715	46,007	—	7,292
M.2.—Dairy Produce Acts, 1924 to 1947, and Dairy Produce (Price Stabilisation) Acts, 1935 to 1956, etc. ..	45,586	63,831	—	18,245
M.3.—Agricultural Produce (Pota- toes) Act, 1931, Flax Act, 1936 and Destructive Insects and Pests (Consolidation) Act, 1958, etc.	143,173	102,923	40,250	—
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 ..	333,848	393,044	—	59,196

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
M.5.—Agricultural Produce (Cereals) Acts, 1933 to 1961 and Wheat Order, 1964, etc.	14,930	18,879	—	3,949
M.6.—Grain Storage (Loans) Act, 1951	5	—	5	—
M.7.—Acquisition of Land (Allotments) (Amendment) Act, 1934	4,510	4,130	380	—
M.8.—Agricultural Wages, etc., Acts, 1936 to 1961 ..	13,115	14,792	—	1,677
M.9.—Sundry Statutes ..	720	611	109	—
N.—Marketing etc., of Dairy Produce <i>Original</i> £9,788,000 <i>Supplementary</i> 956,000	10,744,000	10,703,894	40,106	—
O.—Technical Assistance ..	30,000	14,714	15,286	—
	36,453,975	35,022,816	1,852,736	421,577
<i>Deduct—</i> Anticipated Savings on various Subheads (See Supplementary Estimate) ..	1,167,000	—	1,167,000	—
GROSS TOTAL <i>Original</i> £32,716,375 <i>Supplementary</i> 2,570,600	£35,286,975	35,022,816	685,736	421,577
			Surplus of Gross Estimate over Expenditure £264,159	
<i>Deduct—</i> P.—Appropriations in Aid <i>Original</i> .. £951,375 <i>Supplementary</i> 525,600	Estimated 1,476,975	Realised 1,426,259	Deficiency of Appropriations in Aid realised £50,716	
NET TOTAL <i>Original</i> £31,765,000 <i>Supplementary</i> 2,045,000	£33,810,000	33,596,557	Net Surplus to be surrendered £213,443	
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			19,000	42,202
Miscellaneous			—	487
			£54,076	£77,765

Vote 39

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In order to avoid a proliferation of subheads in the 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 £244,200.
- B.1.—The volume of travelling was greater than expected. Subsistence rates were increased during the year with retrospective effect to 1st January, 1965. Messengers' uniforms, newspapers and other incidental expenses cost more than expected.
- C.2.—Excess expenditure on salaries, as increases granted during the year and paid out of this subhead were provided for under Subhead A, was partly offset by savings on general expenses due mainly to the fact that laboratory equipment was not required to the extent anticipated and to the fact that accounts were not furnished in time to have payment made within the year.
- C.4.—Inquiries into the horsebreeding and glasshouse industries caused the provision (a token) for commissions and special inquiries to be exceeded. The excess was modified by savings on poultry feeding trials, cereal trials and other experiments which were not proceeded with owing to shortages and changes of staff and the lack of suitable subjects for experiment.
- C.5.—Savings on purchase of pigs and feeding stuffs at Cork and Dublin pig progeny stations were due to the new extension at Cork being used exclusively for testing pigs imported from Norway and Sweden and to the fact that the intake of litter groups at Dublin was not as great as anticipated; on payments to artificial inseminating stations, as the full number of recorders were not employed; and on equipment, as the purchase of certain items (including a lorry and a land rover) was deferred, were modified by additional expenditure on salaries as a result of increases, provided for under Subhead A, being paid out of this subhead and of the employment of extra staff.
- C.6.—The meat research unit, to be partly financed from this contribution, was not set up during the year.
- D.2.—Additional expenditure on management grants, teachers' salaries, etc., due to the appointment of additional teachers and to salary increases, and on capital expenditure, was partly offset by savings on capitation grants.
- D.3.—There was a saving of £16,450 on the provision for the purchase of laboratory equipment, as equipment for the new field station at Abbotstown was not paid for in full during the year and the equipping of a new X-ray department at the college was deferred. The saving was partly offset by excess expenditure on salaries as increases paid out of this subhead were provided for under Subhead A.
- D.5.—The contribution in respect of professors' etc. salaries was paid on the basis of actual cost instead of on the mean of the scales. Additional equipment was purchased direct by the University.
- D.6.—Maintenance allowances were increased.
- D.10.—A close estimate was not possible.
- D.11.—The cost of demonstrations was not as high as expected and one of the parish agents resigned and was not replaced.
- E.2.—There was excess expenditure on salaries, travelling and van maintenance due to the appointment of extra staff in connection with an outbreak of fowl pest, and on grants for chicken houses and rearing equipment, for commercial egg production, and for broiler supply farm houses, all of which were in greater demand than envisaged when the estimate was being framed. The excess was partly offset by savings on other items of the subhead notably the Gaeltacht pullet chick scheme and grants for turkey breeding and fattening house scheme which were not availed of to the extent anticipated.
- E.3.—Excess expenditure on salaries and travelling due to the appointment of three additional agricultural officers.

- G.—There was additional expenditure on salaries mainly due to increases provided for under Subhead A being paid out of this subhead, on travelling, as subsistence rates were increased and more travelling was required, on the seed scheme as a result of higher prices for seed, and on the Gaeltacht glasshouse scheme, as more fertilisers and chemicals were required. Savings on the provision for the purchase of bulls and rams (fewer animals bought and lower prices) and on other items of the subhead reduced the excess.
- I.1.—An excess on the provision for the Department's educational exhibit due to increased costs for labour and materials was modified by savings on the grant-in-aid for the expenses of the Freedom from Hunger Campaign and on other items.
- K.2.—Fewer reporters than anticipated submitted reports.
- K.3.—Two cases of unusually heavy losses caused an excess on the "guarantee for irrecoverable losses" provision and the amount of loans issued under the fertilisers and ground limestone scheme was much greater than expected. These items were the main causes of the excess. The expenditure includes £4,984 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 was also recouped sums amounting to £433 in respect of unpaid amounts due in connection with the unsecured loans scheme and 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, S.90/5/54 and D.306/25/62).
- K.4.—As final audited accounts of the Dairy Disposal Company's operation of the Wexford cheese factory were not received the final payment under the Department's guarantee against losses could not be made.
- K.8.—The estimate was based on the assumption that there would be a continued upward trend in consumption of fertilisers which in fact did not materialise due to unfavourable weather conditions and other causes.
- K.9.—Only three sheep dipping baths were completed and qualified for grant during the year as compared with the fifty to sixty envisaged when the estimate was being framed. The grant-in-aid to the "Warble Fly Eradication Account" depends on contributions from farmers lodged during the year, and these were less than expected. The resultant savings were modified by excess expenditure on advertising as it was found necessary to carry out more publicity than anticipated.
- K.10.—The excess was on salaries and was mainly due to increases paid out of this subhead but provided for under Subhead A.
- 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.—It was not found possible to introduce full scale eradication measures in the Western and North Western counties as a result of delay in having the Diseases of Animals Bill, 1965 passed by the Oireachtas.
- K.14.—Expenditure on grants in 1965–66 dropped somewhat from the peak of the previous year.
- K.15.—Demand for grants was much greater than expected.
- K.16.—The two co-operative societies concerned did not furnish the necessary documents to enable the Department to pay out in full the grants provided in the year.
- K.17.—A number of bacon curers who had planned modernisation works under the scheme did not carry out the works during the year.
- K.20.—Payment depended on the level of guarantee payments declared from week to week under the British Fatstock Guarantee Scheme, which were much lower than anticipated.
- L.1.—The excess was mainly on salaries as increases paid out of this subhead were provided for under Subhead A.

Vote 39

- L.2.—The excess is due to the belated submission by one County Council of accounts for recoupment of compensation for animals slaughtered in 1963-64.
- L.3.—There was only one appeal during the year and no meeting of the Consultative Council was held.
- M.1.—Additional expenditure was incurred on salaries as increases paid out of this subhead were provided for under Subhead A. Variations on other items reduced the excess.
- M.2.—There was excess expenditure on salaries, as increases, provided for under Subhead A, were paid out of this subhead; on travelling due to the grant of higher rates of subsistence; on laboratory equipment at the Butter Testing Station, and on training of creamery managers, as maintenance allowances were increased. The excess was modified by savings on other items of the subhead.
- M.3.—The purchase of an experimental farm was deferred. The resultant saving was partly offset by additional expenditure on salaries as increases provided for under Subhead A were paid out of this subhead; on travelling due to the grant of higher rates of subsistence; on experiments as a result of additional trials and demonstrations, and on incidentals as some accounts paid in 1965-66 referred to equipment ordered but not delivered until the end of 1964-65.
- M.4.—The excess was mainly on salaries due to the employment of extra part-time veterinary examiners and to the payment out of this subhead of increases provided for under Subhead A. Travelling and purchase of equipment cost more than expected.
- M.5.—Salary increases provided for under Subhead A were paid out of this subhead. The purchase of additional equipment for wheat testing also contributed to excess expenditure.
- M.7.—A claim from one of the bodies operating the 1965-66 allotments scheme was not received in time for payment within the year.
- M.8.—Additional expenditure was incurred on salaries as increases provided for under Subhead A were paid out of this subhead; on travelling due to the grant of higher subsistence allowances; and on advertising as two wages orders instead of one for which provision was made were advertised during the year.
- M.9.—There was no meeting of the Animal Remedies Consultative Committee during the year and purchases of equipment under certain of the Acts were somewhat less than expected.
- O.—Commitments for technical assistance grants to the full extent of the provision were entered into for 1965-66 but only about half the projects were completed in time to have payment made within the year.

APPROPRIATIONS IN AID

	Corresponding Debit Subhead	Estimated £	Realised £
1. Receipts from seed testing fees, certification fees, sale of pure line seed, live stock, farm produce, etc.	C.1	66,800	54,048
2. Receipts from sale of vaccines, live stock, farm produce, etc.: Veterinary Research Laboratory and farm at Abbotstown	C.2	21,715	26,460
3. Receipts from sale of bacon pigs at Pig Progeny Testing Stations at Cork and Dublin . . .	C.5	34,500	23,313
4. Receipts from students' fees, sale of live stock and farm produce, etc.	D.1		
Athenry Agricultural Station		20,000	22,860
Ballyhaise Agricultural Station		23,400	24,569
Clonakilty Agricultural Station		23,710	17,007
Munster Institute		25,710	26,996

	Corres- ponding Debit Subhead	Estimated £	Realised £
5. Receipts from clinique and other fees, etc.: Veterinary College	D.3	1,200	668
6. Receipts from sale and leasing of bulls, etc., and registration fees	E.1	39,900	36,629
7. Receipts from fees in respect of poultry hatchery licences, blood-testing fees, and from sale of white turkeys, poultry, eggs, etc... ..	E.2 and M.9	25,000	17,985
8. Receipts from sale of seeds, manure, live stock, etc.	G	13,200	12,737
9. Refund of portion of the cost of certain schemes in North-West Cavan	G	900	318
10. Receipts in connection with scheme to encourage the commercial production of glasshouse crops in Gaeltacht areas	G	8,900	7,034
11. Receipts in respect of seed supplied to small- holders at reduced prices	G	50,250	51,765
12. Rent of lands and premises occupied by Comh- lucht Groighe Náisiúnta na hÉireann, Teoranta		1,400	1,400
13. Receipts from sale of Agricultural Products at Exhibitions and Fairs and charges to exhibitors for space, etc., at Irish Exhibit Stands	K.1(D)	5	—
14. Sums recoverable in respect of the salaries, etc., of officers seconded to outside bodies		16,500	21,269
15. 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	5	—
16. Recoupment from American Grant Counterpart Special Account in respect of grants for pasteurisation of separated milk	K.12	20,000	7,375
17. Receipts from sales of semen, etc.	K.10	5	—
18. Receipts from sale of cattle slaughtered under the Bovine Tuberculosis Eradication Scheme <i>Original</i> £364,000 <i>Supplementary</i> 479,000	K.11	843,000	848,640
19. Receipts from sale of cattle directed to be slaughtered under the Brucellosis Eradica- tion Scheme, etc.	K.13	50,000	—
20. Horse Breeding Act, 1934: Receipts from licences, etc.	L.3	700	708
21. Live Stock Breeding Act, 1925: Receipts from licences, etc.	L.4	3,500	4,151

Vote 39

	Corres- ponding Debit Subhead	Estimated £	Realised £
22. Agricultural Produce (Eggs) Acts: Receipts from fees, etc.	M.1	5,630	4,371
23. Dairy Produce Acts, and Dairy Produce (Price Stabilisation) Acts: Fees on production of butter and fees in respect of butter exported, etc.	M.2	9,700	9,736
24. Receipts from fees for inspection of potatoes, etc.	M.3	4,250	3,081
25. Agricultural Produce (Fresh Meat) Acts, and Pigs and Bacon Acts: Receipts from licences, inspection fees, etc. (1) Fresh Meat Acts (2) Pigs and Bacon Acts	M.4	26,000 34,000	44,736 55,664
26. Agricultural Produce (Cereals) Acts and Wheat Order, 1964, etc.: Receipts from Grain Dealers' Licences	M.5	1,050	948
27. Repayment of advances made under the Grain Storage (Loans) Act, 1951	M.6	47,580	47,579
28. Fees for licences under the Milk and Dairies Act	M.9	360	284
29. Receipts from Church Temporalities Fund		10,000	10,000
30. Miscellaneous		1,505	3,829
31. Receipts arising from the Warble Fly Eradication Campaign in certain areas of counties Mayo and Donegal <i>Original</i> Nil <i>Supplementary</i> £8,600	K.9	8,600	8,632
32. Contributions towards Warble Fly Eradication Account by owners of Animals treated under campaign <i>Original</i> Nil <i>Supplementary</i> £38,000	K.9	38,000	31,467
TOTAL <i>Original</i> £951,375 <i>Supplementary</i> 525,600		£1,476,975	£1,426,259

1. The number of samples of seed for testing was less than expected; sales of seed wheat were down as the quantity of seed of the popular variety available was limited and certification fees did not reach expectations due to failure of a large quantity of certifiable wheat to meet quality standards; certification fees for and sales of barley declined because of low yields; owing to unfavourable weather the grass seed certification programme was delayed and fees did not come to hand until 1966-67; sales of livestock and farm produce from Backweston farm were not as great as anticipated.
2. The area available for crops and grazing was reduced as more of the land is being used for experimental laboratories, etc.; consequently a certain number of live stock had to be sold thereby increasing receipts. Proceeds of sales of farm produce, etc., were lower than expected and reduced the surplus.

3. The deficiency is attributable to the delay in opening the new extension of the Cork Station and to the fact that its capacity was not fully utilised due to being reserved entirely for testing pigs imported from Norway and Sweden and the unexpected slackening off in the intake of litter groups at Dublin station towards the end of 1965.
4. There were no receipts from poultry at Clonakilty Agricultural Station as a result of the fowl pest outbreak and sales of livestock were not as great as anticipated. The deficiency was to a large extent offset by increased receipts at the other institutions.
5. Fewer livestock than expected were available for sale.
6. Imported Scandinavian pigs were under test before being leased to breeders and there were no leasing fees from these animals. The number of rams purchased for leasing was substantially less than anticipated while wastage due to slaughter because of disease and unsatisfactory breeding performance was greater than usual. It was expected that seven thoroughbred stallions would be bought for leasing but only five were bought.
7. Due to difficulties in running the incubators at the white turkey unit the output of day-old poults was reduced so that there was less stock available for sale. Because of the Christmas (1965) market situation a number of birds had to be held over and sold at rather unfavourable prices early in 1966.
9. Less bulls and rams than expected were located. The refund (£387) from the Cavan County Committee of Agriculture was not received until after the end of the financial year.
10. As a result of a very bad season production of tomatoes was less than anticipated and growers' repayments decreased accordingly.
14. Sums recovered from outside bodies were greater than expected due to salary increases granted during the year to the officers concerned.
16. Expenditure under Subhead K.12 fell short of expectations and recoupment in respect of such expenditure was correspondingly lower.
19. No reactors were purchased under the Scheme so there were none for sale.
21. Applications for licences were greater than expected.
22. 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. The proportion of fees not received in time for lodgment within the year was somewhat higher than usual.
24. Deficiency was due to reduced acreage of certified seed, reduced exports and reduced sealing of seed for home trade.
25. Monies which had accumulated from a special levy imposed as from 1st July, 1963, on slaughterings at all registered meat premises to meet the contribution of the meat trade towards the cost of establishing and operating a meat research unit and which had, up to then, been held in a Suspense Account were transferred to this subhead in August, 1965, and continued thereafter to be lodged to the credit of the subhead. The original estimate did not take account of the proceeds from this special levy.
26. Applications for licences were fewer than expected.
28. The number of additional licences applied for during the year was not as large as had been anticipated and a few existing licences were discontinued.
30. These receipts are variable and cannot be closely estimated.
32. The number of animals treated under the warble fly eradication campaign was not as large as anticipated and some of the contributions paid by farmers were not remitted by the operating bodies in time for lodgment within the year.

EXTRA REMUNERATION (exceeding £50)

One of the Deputy Secretaries received an allowance of £325 for acting as a member of the board of An Foras Tionscal and the other received an allowance of £271 for acting as a member of the board of Córas Tráchtála.

An Assistant Secretary received an allowance of £325 from An Bord Gráin for acting as chairman of the board.

A Principal received an allowance of £814 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 Baine for services rendered to the board.

A Senior Inspector and a Principal received allowances of £755 and £325 respectively from the Pigs and Bacon Commission for acting as chief officer and ordinary member of the Commission.

A Senior Inspector received £292 (for part of the year) 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.

One hundred and twenty-one officers of the Department's Veterinary staff received gratuities of £150 each in respect of additional work performed by them during the year ended 13th January, 1966. Six members and three former members of the Veterinary staff received gratuities ranging from £70 to £147 in respect of varying periods during the year concerned.

A Senior Superintending Veterinary Inspector received a gratuity of £150 for additional duties and 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 £150 from the funds of the company.

An Agricultural Inspector received a gratuity of £200 for services rendered in the development of the honey and mushroom industries.

An Agricultural Officer in charge of the Gaeltacht Glasshouse Scheme in Connemara received a gratuity of £80 for extra attendance given during the year ended 30th November, 1965. Thirty-three Agricultural Officers received amounts ranging from £57 to £117 for extra services rendered or supervisory duties in respect of varying periods between June, 1956 and March, 1966.

A Poultry Pathology Technician received a gratuity of £97 for the performance of his duties.

Three hundred and nine employees received sums varying from £51 to £446 in respect of overtime, Sunday duty, etc.

NOTES

This Account includes expenditure of approximately £5,076 in respect of the remuneration of officers temporarily on loan, without repayment, to other Departments, and £4,090 for officers temporarily on loan, without repayment, to outside bodies.

The Account of another Office includes expenditure of £954 in respect of the remuneration of an officer temporarily on loan, without repayment, to this Department.

Fencing posts, to the estimated value of £77, 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 1965 in connection with the "Freedom from Hunger" publicity campaign (S.4/11/62).

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

£673 to 17 herd owners in respect of cattle which failed to pass the tuberculin test under the Bovine Tuberculosis Eradication Scheme. In 3 of the cases the animals died before valuation and in the remaining 14 cases after valuation but before they could be collected for slaughter (S.90/11/60).

£344 to 9 herd owners whose cattle, having passed tests under the scheme were later condemned by a factory's veterinary examiner (S.90/11/60).

An *ex-gratia* payment of £820 was made to the representative of 40 riparian owners to enable him to complete an approved scheme of work under Section A of the Land Project and to carry out remedial works following flood damage to the part of the work already done (Subhead K.7) (S.90/10/57).

Two Kerry bulls were presented to the Government of the State of Andhra Pradesh, India, at a cost of £428 including carriage (Subhead K.1) (D.306/3/65).

£579 was paid to 3 members of the public in respect of cars damaged and £446 to another for live stock killed as a result of accidents in which motor vehicles, the property

of this Department, were involved (S.44/1/58, S.48/1/58 and D.306/25/62). Two of the Department's vehicles were repaired at a cost of £242. A third is awaiting repairs at an estimated cost of £219 and the fourth was not damaged.

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

Reference	Amount	
S.90/4/56 and S.90/23/56	£241	Balances £105, £72 and £64 of the full cost of three glasshouses, including equipment, after taking into account the sums recovered by way of loan repayments and the proceeds of the sale of the houses. The applicants gave notice of their intention to withdraw from the scheme but failed to dismantle and hand over the glasshouses in accordance with the terms of their agreements with the Minister for Agriculture.
D.306/3/61 and D.306/25/62	£86	£20 due in respect of a bull sold on special terms in the congested districts and £66 in respect of 5 boars sold.
D.306/25/62	£48	Purchase price (1959) of camera lost during study tour in Italy.

Fines amounting to £1,283,027 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 1964–65 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 62 cases of registered dealers who had defaulted, and in 7 cases of former registered dealers whose premises were transferred etc. The sum involved, *viz.*, £69 was written off (S.90/14/41).

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

J. C. NAGLE,
Accounting Officer.

24th June, 1966.

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, 1966
(Capital Amounts Only)

	£
Advances under the Grain Storage (Loans) Act, 1951	362,774
Sundry purchases of bulls under special scheme for congested districts (maximum sum payable) (a)	41,903
Loans under scheme to encourage commercial production of glasshouse crops in Gaeltacht areas	12,290
Miscellaneous	25
	<u>£416,992</u>

(a) Reducible, if certain conditions are complied with, to £11,564.

J. C. NAGLE,
Accounting Officer.

24th June, 1966.

MARKETING OF AGRICULTURAL PRODUCE (GRANT-IN-AID)

ACCOUNT OF RECEIPTS AND PAYMENTS IN RESPECT OF THE MARKETING OF AGRICULTURAL PRODUCE ACCOUNT IN THE YEAR ENDED 31ST MARCH, 1966

RECEIPTS	PAYMENTS
Balance on 1st April, 1965	£
.. .. .	19,426
.. .. .	1,328
.. .. .	3,566
.. .. .	51
.. .. .	14,481
.. .. .	£19,426

Recompment to Irish Fresh Meat Exporters Society, Ltd., in respect of their contribution to the United States Meat Council in connection with legal action arising out of United States laws for the labelling of imported meat

Publicity campaigns for livestock and livestock products, agricultural and dairy produce, etc.

Travelling, etc., expenses in connection with market investigation and development

Balance on 31st March, 1966

24th June, 1966.

J. C. NAGLE,
Accounting Officer.

WORLD FOOD PROGRAMME (GRANT-IN-AID)

See also Report of Comptroller and Auditor General

ACCOUNT OF RECEIPTS AND PAYMENTS IN RESPECT OF THE WORLD FOOD PROGRAMME ACCOUNT IN THE YEAR ENDED 31ST MARCH, 1966

RECEIPTS	PAYMENTS
Balance on 1st April, 1965	£
.. .. .	97,213
.. .. .	68,260
.. .. .	28,953
.. .. .	£97,213

Contributions to World Food Programme

Balance on 31st March, 1966

24th June, 1966.

J. C. NAGLE,
Accounting Officer.

WARBLE FLY ERADICATION ACCOUNT (GRANT-IN-AID)

See also Report of Comptroller and Auditor General

ACCOUNT OF RECEIPTS AND PAYMENTS IN RESPECT OF THE WARBLE FLY ERADICATION ACCOUNT IN THE YEAR
ENDED 31ST MARCH, 1966

RECEIPTS	PAYMENTS
Transfer from Vote 39 (Subhead K.9)	Compensation to herd owners
..
£ 31,467	£ 10,598
	Miscellaneous expenses

	122
	Balance on 31st March, 1966

	20,747
<u>£31,467</u>	<u>£31,467</u>

24th June, 1966.

J. C. NAGLE,
Accounting Officer.

NATIONAL DEVELOPMENT FUND

STATEMENT OF RECEIPTS AND PAYMENTS BY THE DEPARTMENT OF AGRICULTURE IN THE YEAR ENDED 31ST MARCH, 1966

SERVICE	Balance at 1st April, 1965	Advances from Department of Finance	Total	Payments	Balance at 31st March, 1966
Provision of storage facilities for seed and ware potatoes ..	£ 853	—	£ 853	£ —	£ 853
Provision of facilities for the production of foundation stocks of seeds	67	23,500	23,567	23,408	159
Buildings and equipment for Department's agricultural schools and farms	78	5,710	5,788	5,630	157
Erection of pig progeny testing stations	Dr. 43	43	—	—	—
Orchard planting in the Dungarvan area	15	670	685	588	98
TOTAL .. £	970	29,923	30,893	29,626	1,267

24th June, 1966.

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, 1966, 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				
<i>Original</i> .. £610,000				
<i>Supplementary</i> 70,000				
	680,000	693,805	—	13,805
B.1.—Travelling and Incidental Expenses	20,860	20,166	694	—
B.2.—Post Office Services ..	19,000	18,159	841	—
C.—Advertising and Publicity ..	2,360	5,327	—	2,967
D.—Remission of Penalties ..	5	—	5	—
MINERALS DEVELOPMENT				
E.—Minerals Exploration and Compensation for Mineral Rights, etc., acquired ..	1,510	2,246	—	736
INSTITUTE FOR INDUSTRIAL RESEARCH AND STANDARDS				
F.1.—Grant under Section 37 (1) of the Industrial Research and Standards Act, 1961 (Grant-in-Aid)	375,000	292,000	83,000	—
F.2.—Provision of Additional Laboratories and Equipment	6,000	3,929	2,071	—
INTERNATIONAL ORGANISATIONS, Etc.				
G.—Expenses in connection with International Organisations, Special Services, Enquiries, etc.	23,130	22,162	968	—
CÓRAS TRÁCHTÁLA				
H.—Córas Tráchtála (Grant-in-Aid)				
<i>Original</i> .. £450,000				
<i>Supplementary</i> 36,000				
	486,000	486,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
INDUSTRIAL DEVELOPMENT AUTHORITY				
I.—Remuneration and Expenses (Grant-in-Aid)				
<i>Original</i> .. £189,598				
<i>Supplementary</i> 9,000				
	198,598	198,598	—	—
AN FORAS TIONSCAL				
J.—Grant to An Foras Tionscal (Grant-in-Aid) ..	4,500,000	3,999,662	500,338	—
K.—Export Guarantee Arrange- ments under the Insurance Act, 1953	10	—	10	—
L.1.—Technical Assistance ..	350,000	264,253	85,747	—
L.2.—Irish National Productivity Committee (Grant-in-Aid)	80,000	72,000	8,000	—
M.—Grant to An Cheard Chomh- airle (Grant-in-Aid) ..	55,000	50,500	4,500	—
N.—New York World's Fair, 1964–65	58,000	65,449	—	7,449
O.—Commissions, Committees and Special Inquiries ..				
<i>Original</i> .. £260				
<i>Supplementary</i> 5,000				
	5,260	5,455	—	195
P.—Shipbuilding Subsidy ..	330,000	175,000	155,000	—
Q.—Repayment of Advances under the Trade Loans (Guarantee) Acts	2,871	2,162	709	—
R.—St. Patrick's Copper Mines, Ltd.—Provision for Care and Maintenance Expenses				
<i>Original</i> .. £12,500				
<i>Supplementary</i> 37,000				
	49,500	43,542	5,958	—
S.—National Building Advisory Council (Grant-in-Aid) ..	25,000	18,750	6,250	—
T.—Temporary Assistance for Industry				
<i>Original</i> .. £10				
<i>Supplementary</i> 2,225,990				
	2,226,000	2,095,611	130,389	—
U.—Promotion of Buy Irish Campaign	45,000	44,873	127	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
W.—Castlecrover Collieries, Ltd.				
Original .. Nil				
Supplementary £140,000	140,000	103,480	36,520	—
	9,679,104	8,683,129	1,021,127	25,152
Deduct—				
Anticipated Savings on various Subheads (See Supplementary Estimate) ..	700,990	—	700,990	—
GROSS TOTAL				
Original £7,156,114				
Supplementary 177,000				
Do. 1,645,000	£ 8,978,114	8,683,129	320,137	25,152
			Surplus of Gross Estimate over Expenditure £294,985	
Deduct—				
V.—Appropriations in Aid	Estimated	Realised	Surplus of Appropriations in Aid realised	
Original .. £112,114				
Supplementary 25,000	137,114	148,044	£10,930	
NET TOTAL			Total Surplus to be surrendered £305,915	
Original £7,044,000				
Supplementary 177,000				
Do. 1,620,000	£ 8,841,000	8,535,085		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Excess mainly due to increase in staff consequent on the transfer of the Companies' Registration Office to this Department.
- C.—Excess due to expenditure on advertising in connection with the issue of prospecting licences under the Minerals Development Acts.
- E.—Half-yearly compensation payable in March, 1965 in respect of coal production could not be paid as the royalties on which the compensation is based were not received until April, 1965.
- F.1.—New construction for which provision had been made was not undertaken.
- F.2.—One major item of equipment—a drilling machine—was not acquired within the year as originally anticipated.
- J.—Constructional works and installation of machinery did not proceed in some cases at the rate anticipated.
- L.1.—A number of industrial consultancy projects for which grants were approved were not completed within the year (saving £70,000), while activity in relation to minerals exploration and development for which grants were payable was lower than expected (saving £12,000). Grants to Adaptation Councils and to the Irish Management Institute towards expenses were lower than anticipated (saving £12,000). There were offsetting increases in respect of a grant to the Federation of Irish Industries (£6,000) and in expenditure on the Pilot Study on Scientific Research needs (£1,000).
- L.2.—Expenditure on grants, seminars and conferences was less than expected.

Vote 40

- M.—Expenditure on printing and publicity and other items was less than anticipated.
- N.—The cost of the protection of the exhibits during the winter of 1964 and the cost of alteration of the pavilion and the renewal of the display for the 1965 session of the Fair were considerably greater than expected.
- P.—Claims recommended for payment within the year by the special committee set up to examine subsidy applications by Verolme Cork Dockyard Ltd. were less than anticipated.
- Q.—Repayments by the Receiver over the affairs of Country Canneries Ltd. were greater than anticipated.
- R.—Two large payments which were expected to be made within the year were not made by the Receiver as the amounts were in dispute.
- S.—Responsibility for the National Building Advisory Council was transferred to the Department of Local Government with effect from 1st January, 1966. The Council had sufficient funds to carry on to the end of the financial year.
- T.—The number of applications for incentive grants in respect of increased exports for the period ended 31st December, 1965 was less than expected.
- W.—Certain development and exploratory work for which £50,000 was provided was not completed within the year.

APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Contributions and fees payable under the Weights and Measures Acts, 1878 to 1936		5,585	6,455
2. Repayment on account of salaries of officers on loan to outside bodies			
<i>Original</i> ..	£3,750		
<i>Supplementary</i> ..	5,000		
		8,750	12,835
3. Recoupment from American Grant Counterpart Special Account (Subheads F.2 £6,000 and L.1 £2,500) ..		8,500	4,769
4. Fees under the Minerals Development Act, 1940 and the Petroleum and other Minerals Development Act, 1960			
<i>Original</i> ..	£21,000		
<i>Supplementary</i> ..	4,000		
		25,000	27,979
5. Export Guarantee premiums and fees under the Insurance Act, 1953		6,000	4,621
6. Receipts under the Industrial and Commercial Property (Protection) Acts, 1927–1958 and the Trade Marks Act, 1963			
<i>Original</i> ..	£55,000		
<i>Supplementary</i> ..	9,000		
		64,000	73,158
7. Contribution from O.E.C.D. towards cost of Pilot Study on Scientific Research needs		3,150	—
8. Concession fees and brochure sales at New York World's Fair, 1964–65		8,000	8,007
9. Miscellaneous			
<i>Original</i> ..	£1,129		
<i>Supplementary</i> ..	7,000		
		8,129	10,220
TOTAL			
<i>Original</i> ..	£112,114		
<i>Supplementary</i> ..	25,000		
		£137,114	£148,044

1. The increased receipt reflects an increase in costs due to salary adjustments.
2. The secondment of a number of officers was extended for longer periods than anticipated.
3. Recoupment of expenditure under Subhead F.2 (£3,928) and Subhead L.1 (£841).
4. The number of prospecting licences issued was greater than anticipated.
5. The number and amount of guarantees given cannot be accurately estimated.
6. Receipts from patents renewal fees and trade marks applications were greater than anticipated.
7. The final instalment from the O.E.C.D. is not payable until the survey is completed. The survey was not completed within the financial year 1965-66.
9. The main items were—receipts under the Friendly Societies Acts (£163); refund from the Industrial Credit Co. Ltd., of part of pension lump sum paid to former Chairman of the Industrial Development Authority (£5,675); sale of exhibits and display material from Irish Pavilion at New York World's Fair (£3,297); sales of copies of consultant's report on St. Patrick's Copper Mines Ltd. (£243); Trade Loans (Guarantee) Acts (£224); refund to An Foras Tionscal (£125); contribution from New York World's Fair Authorities towards cost of Nationality Day Folk Festival (£54).

EXTRA REMUNERATION (exceeding £50)

A Deputy Secretary received £450 as Chairman of Ceimicií Teo; an Assistant Secretary received £325 as a director of Shannon Free Airport Development Co. Ltd.; an Assistant Secretary received £500 as a member of the Industrial Development Authority and an Assistant Secretary received £325 as a director of the National Building Agency Ltd.

A Principal received £325 as Chairman of An Foras Tionscal. A Principal, an Assistant Principal, four Higher Executive Officers and two Executive Officers received gratuities varying from £60 to £350 for additional duties principally in connection with the surveys of industry carried out by the Committee on Industrial Organisation.

Two Staff Officers, ten Clerical Officers, twenty-six Clerk-Typists, a Paperkeeper and an industrial worker received sums varying from £51 to £230 in respect of overtime.

Seven Examiners in the Industrial and Commercial Property Registration Office received sums varying from £264 to £433 in respect of the examination of patents applications performed outside their normal hours of duty.

NOTES

This Account includes expenditure of approximately £790 in respect of an officer temporarily on loan without repayment to another Department.

The Accounts of other Departments include expenditure of £1,472 in respect of remuneration of staff on loan without repayment to this Department.

An *ex-gratia* payment of £24 was made to an officer in respect of medical expenses in consequence of an accident in course of her official duties, Subhead B.1 (P.7/44/64).

Fees (stamps) were received as follows:—

Companies Registration	..	£17,506
------------------------	----	---------

Vote 40

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

Commission, Committee or Special Inquiry	Expenditure			
	Subheads		Total for year ended 31st March, 1966	Total Expenditure to 31st March, 1966
	O	Other		
	£	£	£	£
Working Party on Growing of Flax and Hemp as Industrial Crops (1963-64)	8	(A) 172	180	530
Committee on selection and training of Supervisors in Industry (1964-65)	141	(A) 496	637	1,615
Pilot Manpower Survey of Drogheda (1965-66)	5,269	(A) 426	5,695	5,695
Committee on Development Centres and Industrial Estates (1963-64)	37	—	37	994
£	5,455	1,094	6,549	8,834

J. C. B. MACCARTHY,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
12th July, 1966.

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, 1966, 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	1,250,005	1,393,804	—	143,799
B.1.—Travelling and Incidental Expenses	35,535	45,714	—	10,179
B.2.—Post Office Services ..	199,260	174,439	24,821	—
C.—Equipment, Stores and Maintenance	40,000	29,611	10,389	—
D.1.—Grant to Córas Iompair Éireann	2,000,000	2,000,000	—	—
D.2.—Córas Iompair Éireann Redundancy Compensation ..	450,000	437,361	12,639	—
E.—Grants for Harbours ..	250,000	249,700	300	—
F.1.—Grant under Section 2 of the Tourist Traffic Act, 1961 (Grant-in-Aid)	1,847,000	1,812,000	35,000	—
F.2.—Resort Development (Grant-in-Aid)	350,000	350,000	—	—
F.3.—Development of Holiday Accommodation (Grant-in-Aid)	255,000	255,000	—	—
G.1.—Acquisition of Land, Buildings, etc., at Airports ..	15,000	6,286	8,714	—
G.2.—Constructional Works at Airports including Furnishing of Buildings ..	500,000	504,773	—	4,773
H.1.—Maintenance Works at Airports including Supplies and Renewal of Furniture and Fittings	111,900	114,923	—	3,023
H.2.—Fuel, Water, Light and Cleaning at Airports ..	78,500	72,727	5,773	—
I.—Transport of Staff ..	23,000	20,189	2,811	—
J.—Radio Equipment ..	362,500	268,806	93,694	—

Vote 41

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
K.1.—Shannon Free Airport Development Company, Limited (Grant-in-Aid) ..	430,000	430,000	—	—
K.2.—Shannon Free Airport Development Company, Limited—Housing Subsidies and Grants	70,000	72,650	—	2,650
L.1.—Wreck and Salvage, Relief of Distressed Seamen, etc.	200	453	—	253
L.2.—Pensions and Allowances to Seamen or their Dependants and Medical Expenses of Seamen (No. 19 of 1946) ..	11,900	12,519	—	619
M.—Expenses in connection with International Organisations	175,490	128,461	47,029	—
N.—Technical Assistance ..	7,500	7,703	—	203
O.—Rural Electrification ..	524,500	527,105	—	2,605
P.—Grants for Bottled Gas Installations	2,000	2,018	—	18
Q.—Recoupment to Aer Lingus of certain Costs in connection with Pilot Training ..	10	—	10	—
R.—Commissions, Committees and Special Inquiries ..	10	27	—	17
S.—Grants for the Improvement of Roads to Generating Stations	12,000	2,823	9,177	—
T.—Rent and Rates on Lands, etc., at Airports ..	32,650	32,361	289	—
GROSS TOTAL .. £	9,033,960	8,951,453	250,646	168,139
			Surplus of Gross Estimate over Expenditure £82,507	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
U.—Appropriations in Aid ..	1,424,860	1,666,398	£241,538	
NET TOTAL .. £	7,609,100	7,285,055	Total Surplus to be surrendered £324,045	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—The excess was due to authorised salary increases granted during the year.

- B.1.—The excess was due to an unanticipated increase of £4,000 in travelling and subsistence expenses, and to a payment of approximately £5,500 relating to the North Atlantic Cable scheme.
- B.2.—Expenditure proved less than anticipated as follows—telephones, teleprinters, telegrams (£18,000), recoupment of salaries (£2,000), deficit on operation of Valentia and Malin Head coast stations (£5,000).
- C.—Equipment for Cork Airport (£6,000) was delivered too late to be paid for within the year.
- G.1.—Owing to circumstances outside Departmental control the land acquisition provided for did not proceed as quickly as expected and payments of compensation were not made in full within the year.
- H.2.—Expenditure on cleaning at Shannon Airport was £14,000 less than expected due to a change in the financial arrangements of the Sales and Catering Service offset by unanticipated increases in the costs of electricity and solid fuel (£4,500) and higher cleaning costs at Cork Airport (£4,000).
- I.—The saving was due partly to a bus strike and partly to the fact that the demand for tickets was less than anticipated.
- J.—The chief reasons for the saving were delays in clearance due to port strike, delays on the part of contractors and the deferment of placing contracts pending establishment of suitability of equipment.
- L.2.—The excess was due to an unanticipated increase in the rates of pensions awarded with effect from 1st April, 1965.
- M.—The saving was due to Ireland's contributions to Eurocontrol being less than anticipated (£41,000); travelling and subsistence expenses at International Conferences were less than estimated (£4,000).
- S.—Less maintenance was required as deliveries of turf at two stations were considerably lower than anticipated. Owing to the bad season maintenance work commenced later than usual and all works sanctioned could not be completed within the year.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Contributions and fees payable under the Gas Regulation Acts, 1920 to 1957	800	952
2. Fees under the Road Transport Acts, 1932 to 1958 (excluding sums paid for the issue of vehicle plates by the Garda Síochána)	2,580	2,734
3. Fees under the Air Navigation and Transport Acts, 1936 to 1959	17,930	24,380
4. Receipts under the Merchant Shipping and Mercantile Marine Acts	7,000	4,995
5. Foreshore rents and licence fees	750	858
6. Passenger service charge at airports	255,000	258,875
7. Class B communications traffic	1,250	607

SHANNON AIRPORT

8. Landing fees, etc.	530,000	689,050
9. Lettings of offices, stores, sites, surplus lands (including sale of crops), etc.	78,600	69,521

Vote 41

	Estimated	Realised
	£	£
10. Receipts from hostel accommodation	1,200	1,021
11. Concession fees	17,400	17,233
12. Staff payments in respect of transport (Subhead I) ..	5,800	5,579
13. Catering and Sales Service year ended 31st January, 1965 ..	101,000	96,704
14. Shannon Communications Charges	96,000	99,252

DUBLIN AIRPORT

	Estimated	Realised		
	£	£		
15. Surplus on Dublin Airport Management Account year ended 31st March, 1965	170,000	206,283		
<i>Deduct—</i>				
Deficit on Aer Rianta Teoranta General Administration Account	20,000	22,081	150,000	184,202

CORK AIRPORT

16. Landing fees, etc.	32,000	41,176
17. Lettings of offices, stores, sites, surplus lands (including sale of crops), etc.	18,250	18,814
18. Concession fees	4,500	6,996

TOURISM

19. Fees under the Tourist Traffic Act, 1952	1,000	518
20. Recoupment from Eurocontrol Organisation of cost of providing personnel and facilities	90,000	82,111
21. Miscellaneous receipts	13,800	60,820
	<u>£1,424,860</u>	<u>£1,666,398</u>

4. The deficit arose because it was not possible to complete the revision of the Fees Order during the year.
8. Receipts were greater than expected due to an unanticipated increase in commercial landings and arrangements made with foreign airlines for additional and intensive training programmes.
9. An amount of £8,000 was received too late for inclusion in this year's Account.
15. The surplus on the Management Account was higher than estimated owing to greater receipts from landing fees, a higher profit on catering and less expenditure than estimated under heads other than wages and salaries.
16. The surplus was due to an unexpected increase in landings at the airport.

18. Surplus due to greater receipts than anticipated and to the payment of arrears of fees.
19. The application for a guaranteed loan was for a considerably smaller amount than anticipated.
20. The estimate was based on the recovery of the full amount due in respect of the calendar year 1965 but some of the reimbursement was not effected within the financial year.
21. Miscellaneous receipts are variable and accurate estimation is not possible. They include payment for services rendered by the Department on a repayment basis, recoupment in respect of salaries of officers on loan to outside bodies, etc. Receipts this year include two unexpected items amounting to £34,000.

EXTRA REMUNERATION (exceeding £50)

Two Assistant Secretaries received fees of £450 and £500, respectively, as Directors of Irish Steel Holdings Ltd., and the British and Irish Steam Packet Co., Ltd.

A Principal received a fee of £325 as 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.

The Station Officer and Assistant Station Officer at Shannon Airport received gratuities of £90 and £80 respectively for extra attendance.

A Professional Accountant of the Department of Industry and Commerce received a gratuity of £75 for his services in connection with the acquisition of the British and Irish Steam Packet Co., Ltd. from Coast Lines, Ltd.

Four hundred and twenty-three employees received sums varying from £51 to £874 in respect of extra attendance and night duty allowances.

NOTES

1. Subhead I includes expenditure on subsidised transport of immigration officials (£111), Customs and Excise staff (£553), Post Office staff (£1,023) and Department of Agriculture staff (£93) (S.99/63/42).
2. Assistance was rendered by the Department of Defence in connection with the inspection of aircraft at Shannon Airport (S.4/11/63).
3. Stores valued £17 surplus to the requirements of the Department were transferred without repayment to the Department of Justice (D.106/17/62).
4. Sums to a total of £36 received in respect of fees under the Road Transport Acts were misappropriated. The full amount was recovered and there was no loss to public funds.
5. A salary payable order for £22, believed stolen, was cashed by a person unknown. There was no loss to public funds.
6. Used packing cases valued at £18 were transferred without repayment to the Department of Posts and Telegraphs from Valentia Observatory. The cost of transport of the cases was £10 (S.99/19/50).

T. J. BEERE,
Accounting Officer.

DEPARTMENT OF TRANSPORT AND POWER,
17th June, 1966.

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, 1966

1964-65				1965-66			
Total	Shannon	Dublin	Cork	Total	Shannon	Dublin	Cork
£	£	£	£	£	£	£	£
EXPENDITURE							
I. AIR NAVIGATION SERVICES							
Air Traffic Control							
195,019	101,141	75,591	18,287	216,085	118,286	75,715	22,084
41,219	32,431	5,904	2,884	42,274	32,278	6,285	3,711
Other Costs							
169,884	89,084	65,849	14,951	185,988	97,870	65,802	22,316
40,149	18,692	13,082	8,375	40,892	18,789	13,384	8,719
METEOROLOGICAL SERVICE							
Salaries, Wages and Superannuation							
Other Costs							
268,605	206,985	48,129	13,491	301,280	232,333	53,986	14,961
44,569	28,023	10,618	5,928	44,571	26,624	12,715	5,232
51,688	40,983	6,541	4,164	51,600	39,563	6,883	5,154
RADIO SERVICE							
Salaries, Wages and Superannuation							
Maintenance of Radio Stations							
Other Costs							
II. AIRPORT MANAGEMENT							
Administration							
160,672	64,657	81,110	14,905	193,302	86,752	93,718	12,832
Salaries, Wages and Superannuation							
Security Force							
123,869	45,487	59,070	19,312	149,811	63,491	64,644	21,676
Salaries, Wages and Superannuation							
Maintenance of Field and Buildings							
188,610	88,816	78,293	21,501	171,928	77,054	73,358	21,516
43,247	11,558	25,094	6,595	73,367	21,192	43,320	8,855
40,082	24,011	11,383	4,688	40,830	26,000	10,030	4,800
17,000	17,000	—	—	15,957	15,957	—	—
141,889	53,654	70,606	17,629	161,031	49,903	83,157	27,971
Rates							
Operation of Airport Post Office							
Other Costs							
£1,526,502	822,522	551,270	152,710	1,688,916	906,092	602,997	179,827

STATE AIRPORTS (continued)

1964-65				1965-66			
REVENUE							
Total	Shannon	Dublin	Cork	Total	Shannon	Dublin	Cork
£	£	£	£	£	£	£	£
964,519	572,425	362,704	29,390	1,173,976	689,050	443,750	41,176
209,744	91,231	95,874	22,639	198,632	76,641	103,177	18,814
42,747	16,823	21,178	4,746	48,195	17,233	23,966	6,996
229,414	33,625	177,915	17,874	249,541	40,605	188,172	20,764
141,446	94,160	47,286	—	157,726	103,134	54,592	—
89,372	89,372	—	—	99,252	99,252	—	—
844	844	—	—	607	607	—	—
—	—	—	—	82,111	82,111	—	—
26,408	12,383	9,421	4,604	40,639	25,889	10,846	3,904
1,704,494	910,863	714,378	79,253	2,050,679	1,134,522	824,503	91,654
1,526,502	822,522	551,270	152,710	1,688,916	906,092	602,997	179,827
(+) 177,992	(+) 88,341	(+) 163,108	(-) 73,457	(+) 361,763	(+) 228,430	(+) 221,506	(-) 88,173
957,564	498,189	338,681	120,694	1,024,537	520,238	378,866	125,433
£779,572	409,848	175,573	194,151	662,774	291,808	157,360	213,606
STATEMENT OF CAPITAL EXPENDITURE							
Total	Shannon	Dublin	Cork	Total	Shannon	Dublin	Cork
£	£	£	£	£	£	£	£
10,402,694	5,458,020	3,625,942	1,318,732	10,988,731	5,673,854	3,936,372	1,378,505
586,037	215,834	310,430	59,773	808,811	256,192	498,836	53,783
£10,988,731	5,673,854	3,936,372	1,378,505	11,797,542	5,930,046	4,435,208	1,432,288
419,294	176,553	195,809	46,932	425,580	176,553	195,809	53,218

Vote 41

T. J. BEERE,
Accounting Officer.

17th June, 1966.

NATIONAL DEVELOPMENT FUND

STATEMENT OF RECEIPTS AND PAYMENTS BY THE DEPARTMENT OF TRANSPORT AND POWER
IN THE YEAR ENDED 31ST MARCH, 1966

SERVICE	Balance at 1st April, 1965	Receipts	Total	Payments	Balance at 31st March, 1966
	£	£	£	£	£
Improvement works at Limerick Harbour ..	—	760	760	760	—
Improvement works at Dublin Harbour ..	—	15,765	15,765	15,765	—
TOTAL ..£	—	16,525	16,525	16,525	—

T. J. BEERE,
Accounting Officer.

17th June, 1966.

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, 1966, 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	12,650,000	12,790,735	—	140,735
B.—Travelling and Incidental Expenses	371,000	432,077	—	61,077
C.—Accommodation and Building Charges	1,253,000	1,418,348	—	165,348
D.—Conveyance of Mails ..	1,144,000	1,147,637	—	3,637
E.—Postal and General Stores ..	703,000	696,829	6,171	—
F.—Engineering Stores and Equipment	6,700,000	5,781,882	918,118	—
G.—Telephone Capital Repayments	2,686,000	2,685,771	229	—
H.—International Conferences and Conventions	21,000	18,671	2,329	—
I.—Losses	8,000	7,717	283	—
J.—Superannuation and other Non-effective Payments ..	705,400	686,541	18,859	—
BROADCASTING				
K.—Grant equivalent to Net Receipts from Broadcasting Licence Fees (Grant-in-Aid)	1,600,000	1,600,000	—	—
GROSS TOTAL .. £	27,841,400	27,266,208	945,989	370,797
			Surplus of Gross Estimate over Expenditure £575,192	
			Deficiency of Appropriations in Aid realised	
			£475,245	
Deduct—			Net Surplus to be surrendered	
T.—Appropriations in Aid ..	9,114,400	8,639,155	£99,947	
NET TOTAL .. £	18,727,000	18,627,053		

Vote 42

In addition to the amount accounted for in this Vote, further sums of £20,000 and £175,000 were provided from the Votes for Increases in Pensions and Remuneration, respectively (Nos. 50 and 51).

Extra Receipts payable to Exchequer	Estimated	Realised
	<u>£</u>	<u>£</u>
Broadcasting Licence Fees	1,800,000	1,821,016

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—More travelling by engineering force than anticipated.

C.—Expenditure on buildings and sites greater than anticipated (£151,000), mainly because expenditure provided for in previous year matured for payment within this year.

F.—Reduced expenditure due to revision of Telephone Capital programme (£500,000) and to less expenditure on contract works (£500,000), offset by greater expenditure on satellite communications (£87,000), than anticipated.

H.—Conference expenses and subscriptions to international organisations less than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	<u>£</u>	<u>£</u>
1. Recovery in respect of Telephone Capital expenditure ..	7,250,000	6,683,117
2. Receipts in respect of Savings services	432,000	434,885
3. Receipts in respect of Social Welfare services ..	590,500	598,277
4. Receipts in respect of Civil Aviation, Meteorological and Marine Radio services	88,000	81,000
5. Receipts in respect of services performed for the Revenue Commissioners	56,500	57,000
6. Provision of stores for other Government Departments ..	353,500	329,208
7. Sale of engineering stores	93,000	154,726
8. Sale of non-engineering stores	9,700	13,659
9. Receipts in respect of agency services performed for other Administrations	114,000	97,088
10. Repayment by the British Government in respect of compensation allowances (Subhead J)	16,100	16,546
11. Miscellaneous	111,100	173,649
	<u>£9,114,400</u>	<u>£8,639,155</u>

1. Reduced receipts mainly due to revision of Telephone Capital programme.

4. Services provided at Shannon Airport cost less than anticipated.

6. Less demand for stores from other Government Departments than anticipated.

7. More recoveries available for sale and prices for copper and scrap higher than expected.

8. More stores available for sale than expected.

9. A payment expected from the British Post Office was not received within the year.

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

	£
(a) Commission on repurchase of stamps	4,691
(b) Special leave at cost of substitution; overpayment of wages, etc. ..	10,504
(c) Wireless examination fees and transmitting permits	14,407
(d) Carriage of newspapers by Departmental vans	11,921
(e) Works carried out for and services rendered to outside bodies ..	49,757
(f) Renting of Post Office premises	9,361
(g) Void postal and money orders	10,400
(h) Staff on loan to outside bodies	3,921
(i) Rebate on purchases of petrol and oil	24,016
(j) Advertising in Post Office publications	14,529
(k) Miscellaneous services performed for other Government Departments	10,016

I.—LOSSES—CLASSIFIED SCHEDULE

	£
Theft of two registered letters, by fraudulent collection at poste restante, by a member of the public (S.41/12/63)	226
Payment of £265 in lieu of contributory old age pension to a Sub-Postmaster who had not been insured by the Department because of information supplied by the Sub-Postmaster. Subsequently, he was deemed to be insurable by the Department of Social Welfare and this Department became responsible for the benefit he should have received. The Sub-Postmaster's portion of arrears of insurance contributions of £77 was withheld and paid to Department of Social Welfare (E.82/3/65)	265
Losses ranging from £5 to £59 due to theft, fraud, etc. (41 cases) ..	650
Miscellaneous losses (mainly counter losses) not exceeding £20 and not involving suspicion of fraud or culpable negligence by Post Office servants	1,033
Compensation for loss or damage to parcels and letters—	
	Loss Damage
	£ £
Registered and insured parcels	514 1,421
Other parcels	2,496 258
Registered and insured letters	852 2
	<u>£3,862</u> <u>£1,681</u>
	5,543
TOTAL	<u>£7,717</u>

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

	£
Misappropriation of Savings Bank moneys (2 cases)	94
Fraudulent withdrawals from Savings Bank (32 cases)	456
Abstraction from postal packets (6 cases)	193
Theft, burglary, robbery and misappropriation of cash (8 cases) ..	4,844
	<u>£5,587</u>

LOSSES OF STORES

	£
Postal stores from stock during transit, etc.	11
Engineering apparatus destroyed and written off under the authority of the Secretary (1 case)	830
Engineering stores written off under the authority of the Secretary, Engineer-in-Chief, or Controller of Stores (50 cases)	852

Vote 42

Stores to the value of £688 were used in making good malicious damage.

Transactions during the year included 970,000 money orders amounting to £23,325,000; 8,107,000 postal orders amounting to £7,556,000; 2,806,000 Savings Bank deposits and withdrawals amounting to £48,174,000; Postmasters' and other remittances amounting to £166,359,000. A total of 7,019,000 parcels were dealt with and engineering stores to the value of £5,921,000 were handled. (Figures are approximate).

EXTRA REMUNERATION (exceeding £50)

Four thousand six hundred and ninety-five officers received sums ranging between £51 and £761 in respect of extra attendance and other duties.

Ex-gratia payments of £350 and £300 were made to two Executive Engineers and of £200 to an Assistant Engineer for extra attendance (E.109/25/59).

NOTES

1. Four claims totalling £72 were abandoned as irrecoverable; ninety-three claims totalling £2,813 and twenty-one claims totalling £292, in respect of damage to vehicles were abandoned on a mutual forbearance basis and on a halving basis, respectively.

In sixty-two 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 £2,109.

2. Two claims for repayment services amounting to £30 were abandoned. Four claims were reduced to £14 under a halving agreement.

3. Claims totalling £88 in respect of legal expenses, due mainly from telephone subscribers, were abandoned.

4. Seven 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.

5. Stores value £715 were stolen from telephone kiosks (467 cases) and the cost of labour in making good damage was £114.

6. Stores value £18 surplus to the requirements of the Department of Transport and Power were transferred to this Department (S.99/19/50).

7. Commemoration, etc., stamps of the nominal value of £2,365 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,
22nd June, 1966.

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, 1966

SUMMARY

Estimated Expenditure			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
£	£	£	£	£	£
231,800	7,250,000	281,600	120,321	*6,683,117	98,456
64,600	491,200	27,500	52,647	481,348	9,373
135,800	1,739,800	77,300	161,705	1,759,439	78,547
500	77,100	300	602	77,274	177
£10,377,500			£9,523,006		

* Includes £880,000 for increase in stock of engineering stores.

APPENDIX No. II

STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES FOR THE YEAR ENDED 31ST MARCH, 1966

RECEIPTS		ISSUES	
	£		£
Value of Stores in hand, 1st April, 1965—			
Stock at Rate Book prices on 31st March, 1965	2,533,026(a)	Works and Maintenance	2,015,187
Stores in transit on 31st March, 1965	22,568	Other Government Departments	43,331
	2,555,594	Repayment Services	14,545
Engineering Materials purchased	3,134,769	Sales	103,540
<i>Add</i>		Factory for use in Manufacture, Plant, etc. ..	39,502
Stores taken into stock in 1965-66 but not paid for on 31st March, 1966	206,195		
Stores paid for on 31st March, 1965 but not taken into stock until 1965-66	—	Value of stores in transit on 31st March, 1966	31,287
	3,340,964	Value of stores in hand on 31st March, 1966	3,537,943 (b)
<i>Deduct</i>		(including stores, £479,854, awaiting repair or condemnation; for sale £906)	3,569,230
Stores taken into stock prior to 1st April, 1965, but not paid for on 31st March, 1965	147,543	Stocktaking adjustments	580
Stores paid for on 31st March, 1966, but not taken into stock in 1965-66	—	Loss on Rate-Book prices	1,194
	147,543		
Manufactured articles received from Factory at cost	38,094		
	£5,787,109		£5,787,109

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

(b) Includes stores valued £2,588,000 charged to suspense head of the Telephone Capital Account.

APPENDIX No. III

J.—STATEMENT OF SUPERANNUATION AND OTHER NON-EFFECTIVE
PAYMENTS FOR THE YEAR 1965-66

	£	£
1. Annual allowances and pensions (Superannuation Acts, 1834 to 1963) and certain Children's Allowances		434,085
2. (a) Gratuities to officers retiring with less than 10 years' service (Section 6, Superannuation Act, 1859)	926	
(b) Additional Allowances (lump sums) (Sections 1, 3 and 6, Superannuation Act, 1909 and Section 2, Superannuation Act, 1954)	108,683	
(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)	25,447	
(d) Marriage Gratuities	33,782	
		168,838
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)	12,303	
(b) Gratuities granted by the Minister for Posts and Telegraphs to unestablished officers not qualified for grants under the Superannuation Acts	27,478	
		39,781
4. Workmen's Compensation, etc. (Section 1, Superannuation Act, 1887; Workmen's Compensation Act, 1906; Workmen's Compensation Acts, 1934 to 1955)		18,141
5. Compensation Allowances under Article 10 of the Treaty of 6th December, 1921		9,570
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		16,126
TOTAL ..		<u>£686,541</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, 1966	Total for the previously expired period	Total to 31st March, 1966		Payments in the year ended 31st March, 1966	Total for the previously expired period	Total to 31st March, 1966
To Balance on 31st March, 1965	£ —	£ 21,835	£ —	By Balance on 31st March, 1965	£ 21,835	£ —	£ —
" Advances from the Ex- chequer	6,750,000	41,591,858	48,341,858	" Expenditure on works ..	5,803,117	39,905,693	45,708,810
" Stores held under suspense head now allocated ..	—	—	—	" Expenditure on stores not yet allocated (suspense head)	880,000	1,708,000	2,588,000
				" Balance on 31st March, 1966	45,048	—	45,048
TOTAL .. £	6,750,000	41,613,693	48,341,858	TOTAL .. £	6,750,000	41,613,693	48,341,858

DEPARTMENT OF POSTS AND TELEGRAPHS,
22nd June, 1966.

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, 1966, 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> .. £460,000 <i>Supplementary</i> 50,600	510,600	496,663	13,937	—
B.—Permanent Defence Force: Pay <i>Original</i> £4,058,050 <i>Supplementary</i> 1,687,000	5,745,050	5,677,865	67,185	—
C.—Permanent Defence Force: Allowances <i>Original</i> £1,408,512 <i>Supplementary</i> 198,000	1,606,512	1,578,104	28,408	—
D.—Reserve Defence Force: Pay, etc. <i>Original</i> .. £426,487 <i>Supplementary</i> 79,400	505,887	496,724	9,163	—
E.—Chaplains and Officiating Clergymen: Pay and Allow- ances <i>Original</i> .. £21,574 <i>Supplementary</i> 11,150	32,724	31,530	1,194	—
F.—Civilians attached to Units: Pay, etc.	987,906	982,577	5,329	—
G.—Civil Defence	156,321	120,392	35,929	—
H.—Defensive Equipment ..	450,000	383,971	66,029	—
I.—Medicines and Instruments <i>Original</i> .. £19,800 <i>Supplementary</i> 5,000	24,800	22,880	1,920	—
J.—Mechanical Transport ..	181,290	156,358	24,932	—
K.—Provisions	352,992	347,431	5,561	—

Vote 43

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
L.—Petrol, Fuel Oils, etc. ..	102,413	89,035	13,378	—
M.—Clothing and Equipment ..	454,000	422,612	31,388	—
N.—Animals, Forage, etc. ..	19,053	18,113	940	—
O.1.—General Stores	317,000	140,060	176,940	—
O.2.—Helicopters	12,600	20,065	—	7,465
P.—Naval Stores	136,315	46,684	89,631	—
Q.—Engineer Stores	19,830	15,450	4,380	—
R.—Solid Fuel, Electricity, Gas and Water <i>Original</i> .. £191,500 <i>Supplementary</i> 5,000	196,500	202,735	—	6,235
S.—Buildings	210,000	166,329	43,671	—
T.—Barrack Services	107,610	89,044	18,566	—
U.—Transportation, etc. ..	94,410	94,769	—	359
V.—Insurance <i>Original</i> .. £137,650 <i>Supplementary</i> 9,220	146,870	143,005	3,865	—
W.—Expenses of Equitation Teams at Horse Shows	11,000	8,057	2,943	—
X.—Travelling and Incidental Ex- penses <i>Original</i> .. £35,202 <i>Supplementary</i> 19,050	54,252	46,560	7,692	—
Y.—Post Office Services ..	133,500	145,135	—	11,635
AA.—Military Educational Courses and Visits	12,000	9,655	2,345	—
BB.—Irish Red Cross Society (Grant-in-Aid) <i>Original</i> .. £22,000 <i>Supplementary</i> 10,000	32,000	28,872	3,128	—
CC.—Compensation	16,800	11,695	5,105	—
DD.—Lands	35,625	29,603	6,022	—
Balances Irrecoverable ..	—	10	—	10
	12,665,860	12,021,983	669,581	25,704

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)	350,620	—	350,620	—
GROSS TOTAL <i>Original</i> £10,591,440 <i>Supplementary</i> 1,723,800	£12,315,240	12,021,983	318,961	25,704
			Surplus of Gross Estimate over Expenditure £293,257	
<i>Deduct—</i> Z.—Appropriations in Aid <i>Original</i> . . £150,740 <i>Supplementary</i> 114,500	Estimated 265,240	Realised 356,172	Surplus of Appropriations in Aid realised £90,932	
NET TOTAL <i>Original</i> £10,440,700 <i>Supplementary</i> 1,609,300	£12,050,000	11,665,811	Total Surplus to be surrendered £384,189	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The saving is due to some vacancies remaining unfilled, to delay in filling other vacancies and to staff changes involving appointments at lower points on the salary scales.
- B.—The saving is due to the average strength having been, in the last part of the year, below that for which provision was made.
- C.—The saving is due mainly to the cost of marriage allowance having been less than anticipated.
- D.—It was not possible to pay within the year some credits arising from the retrospective increase in rates of pay.
- E.—The saving is due to slight strength variation during the year.
- F.—Some new works which had been provided for were not undertaken and some vacancies were not filled, resulting in a saving of approximately £18,000. This was offset by an excess of £12,700, approximately, caused by (a) increased use of professional consultants owing to the strength of Medical Officers being below Establishment and to the absence of Medical Officers on the Cyprus operation and (b) retrospective increases in pay for which provision had not been made.
- G.—The saving is due mainly to (a) difficulties encountered in providing suitable buildings for use as County and Sub-County controls, (b) deferment of purchase of some training equipment and (c) grants to Essential Undertakers being substantially lower than anticipated. There was a partial offset as a result of a carry-over of expenditure from the previous year in connection with the printing and distribution of the Home Protection Handbook.

Vote 43

- H.—The purchase of stores to the value of £60,000, approximately, was deferred. The balance of the saving is due to slow delivery of stores and to the fact that expenditure on some items was less than anticipated.
- I.—Some stores which were ordered were not delivered in time for payment within the year and drugs were not required to the extent provided for.
- J.—The purchase of certain vehicles was deferred, resulting in a saving of approximately £10,000. The number of applications for car advances from officers assigned to duty with An Fórsa Cosanta Áitiúil was substantially less than was expected, causing a saving of approximately £16,000.
- K.—The saving is due 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.—A saving on the purchase of horses was partly offset by an excess on their maintenance which resulted from an increase in the cost of forage.
- O.1.—The saving is due mainly to the deferment of purchases and to slow delivery of stores ordered.
- O.2.—The excess is due to (a) a carry-over from the previous year, (b) overhauls having been costlier than anticipated and (c) some spares having been delivered earlier than expected (S.60/3/42).
- P.—The saving is due mainly to the deferment of purchases.
- Q.—The saving is due mainly to the fact that requirements were less than anticipated.
- R.—There was an increase in the cost of solid fuel and increased consumption because of an extension of the heating season at the beginning of the year as a result of inclement weather. There was also increased consumption of electricity.
- S.—The saving is due to the fact that new works, renewals and maintenance works were not proceeded with to the extent provided for.
- T.—The saving is due to deferment of purchases and to the cost of laundry having been lower than had been anticipated.
- V.—The saving is due to the fact that in the last part of the year, the average strength was below that provided for.
- X.—The saving is due mainly to under-expenditure on advertisements, medals and travelling and subsistence, partly offset by an excess on the treatment in civilian hospitals of members of the Defence Forces and of soldiers' dependants.
- Y.—The excess is due to a carry-over of expenditure on telephones and telegrams.
- AA.—Vacancies were not obtained on some of the courses for which provision was made.
- BB.—Because of the special provision of £10,000 towards flood and storm relief, payment of the ordinary provision of £3,000 for such contingencies was not necessary.
- CC.—It is not possible to estimate accurately expenditure under this subhead.
- DD.—The saving is due mainly to the fact that expenditure on the purchase of sites and hire of premises was less than anticipated and that the expenditure on the maintenance of lands was also less than expected.
- Balances Irrecoverable—Special subhead opened with Department of Finance authority.
See Losses Statement.

APPROPRIATIONS IN AID

					Estimated	Realised
					£	£
1.	Lands and premises:—					
(a)	Revenue					
	<i>Original</i>	..	..	£19,070		
	<i>Supplementary</i>	..	..	12,500		
					31,570	29,868
(b)	Sales	..	..	..	3,500	4,445
2.	Sale of surplus stores and unserviceable clothing	..			8,000	28,269
3.	Sale of hides and offals	..	..	..	2,000	1,870
4.	Receipts from issues on repayment:—					
(a)	Supplies	..	..	..	£ 57,000	
(b)	Stores	..	..	..	3,000	
					60,000	73,653
5.	Revenue from bands	..	..	..	1,000	1,374
6.	Receipts on discharge by purchase	..	..	..	5,000	7,676
7.	Refunds in respect of treatment and maintenance of patients in military hospitals	..	..	..	11,700	7,991
8.	Receipts for barrack services	..	..	..	2,500	2,526
9.	Transport on repayment and refunds in respect of damaged vehicles	..	..	..	3,000	3,178
10.	Show prizes	..	..	..	1,000	1,267
11.	Refunds in respect of services of seconded officers	..			4,000	6,575
12.	Repayments of sums advanced to officers for purchase of motor cars	..	..	..	15,000	12,804
13.	Miscellaneous					
	<i>Original</i>	..	..	..	£14,970	
	<i>Supplementary</i>	..	..	..	102,000	
					116,970	174,676
	TOTAL					
	<i>Original</i>	..	..	..	£150,740	
	<i>Supplementary</i>	..	..	..	114,500	
					£265,240	£356,172

1, 3—10, 12. It was not possible to forecast with greater accuracy the receipts under these headings.

2. There was a very considerable increase in the price of unserviceable clothing and scrap leather.

11. Receipts were greater than anticipated due to increases in pay and allowances.

Vote 43

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

	£
(a) Payment in respect of the training of pilots on behalf of Aer Lingus. A sum of £2,280 in respect of a crashed aircraft is included	35,124
(b) Payment in respect of assistance given in the making of a film	35,000
(c) Recoveries of payments charged in prior years	12,919
(d) Receipts in respect of the hire of helicopters	3,819
(e) Refund by the United Nations of the sum of £24,334 in respect of the undermentioned expenses incurred in connection with the despatch of troops to the Congo:—	
(i) Stores consumed, rendered unserviceable or requiring repairs	19,707
(ii) Cost of medical treatment of personnel and of employment of civilian medical practitioners	3,196
(iii) Transport of troops	1,039
(iv) Overtime of civilian employees	392
(f) Refund by the United Nations of the sum of £43,294 in respect of the undermentioned expenses incurred in connection with the despatch of troops to Cyprus:—	
(i) Cost of temporary promotions, temporary chaplains, transport of troops, subsistence allowance, etc.	12,905
(ii) Stores and freight	14,545
(iii) Employment of civilian practitioners, postage, bank charges, telephones, etc.	5,844
(iv) Payment on account of outstanding claims	10,000

LOSSES STATEMENT

Particulars of cases with reference to Department of Finance Authorities	Deficiencies of Stores and other Losses not affecting the 1965-66 Vote	Cash Losses charged to Balances Irrecoverable, 1965-66
	£	£
I.—LOSSES CONSEQUENT ON THEFT, FRAUD OR NEGLIGENCE, PROVED OR SUSPECTED		
1. One case of theft caused a loss of £6 (S. 4/50/52)	6	—
2. Cases of damage to military vehicles in which negligence on the part of military per- sonnel was suspected or proved. Disciplinary action was taken in certain cases. £55 was recovered against a gross loss of £1,577 (S.4/25/56, S.6/1/58, S.6/13/53 and S.4/11/62)	1,522	—
3. One case of damage to buildings (Govern- ment property) arising out of accidents involving military vehicles resulted in a net loss of £3 (S.4/25/56)	3	—
II.—OTHER LOSSES		
4. Cases of damage to military vehicles not due to negligence, including expenditure in- curred under mutual forbearance agree- ments, etc. The total amount involved was £1,254 of which sums amounting to £166 were recovered (S.4/25/56)	1,088	—

Particulars of cases with reference to Department of Finance Authorities	Deficiencies of Stores and other Losses not affecting the 1965-66 Vote	Cash Losses charged to Balances Irrecoverable, 1965-66
	£	£
5. Loss of or damage to stores for which negligence could not be attributed to any person (S.4/3/48, S.4/34/49, S.4/25/56, S.4/11/62, S.4/40/52, S.4/9/64, S.6/13/53 and S.49/2/59)	2,657	—
6. Debit balances on non-effective soldiers' accounts (S.4/25/56)	42	10
7. Value of clothing found to be deficient on desertion of members of the Defence Forces (S.4/25/56)	251	—
8. One member of the Defence Forces failed to vacate married quarters within the pre- scribed period and, after all available credits were appropriated, overholding charges amounting to £1 together with a sum of £7 in respect of barrack service deficiencies were irrecoverable (S.4/25/56)	8	—
9. It was decided to waive recovery of the fee and the travel costs of a band which took part in a concert held in connection with the Jubilee celebrations of an Old I.R.A. Association (S.4/27/41)	17	—
TOTAL .. £	5,594	10

EXTRA REMUNERATION (exceeding £50)

Three military officers received allowances of £323, £323 and £105, respectively, from Vote 1 for performing the duties of Aides-de-Camp to the President.

A military officer received an allowance of £216 from Vote 3 for performing the duties of Aide-de-Camp to the Taoiseach.

A military officer received an allowance of £194 from Vote 21 for technical services rendered in connection with the inspection of industrial explosives.

NOTES

This Account includes the sum of £7,359 in respect of the pay and allowances of military officers on loan to other Departments.

This Account includes the sum of £24,468 in respect of the pay and allowances of thirty-two military officers on loan to the United Nations for varying periods (S.4/16/58).

This Account includes the net sum of £2,307 in respect of the pay and allowances of three military officers seconded to Dublin Corporation on a grant-aided basis for varying periods (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).

Vote 43

Assistance was given to the Garda Síochána in disposing of explosive materials and a military helicopter was made available to assist in traffic control in 1964 and 1965 (S.4/17/63 and S.4/11/62).

A military lorry and driver were made available to the Department of Agriculture in 1965 in connection with the Freedom from Hunger publicity campaign (S.4/11/62).

Military transport was made available to the Department of Education for the conveyance of examination papers in June, 1965 (S.4/11/62).

Military personnel were made available without charge for the production of programmes by Telefís Éireann in connection with the 50th Anniversary of the Rising of 1916 (S.4/77/43).

Additional expenditure amounting to £3,638 was incurred in providing a military transport service for the conveyance of civilian passengers in Dublin, Cork, Limerick and Galway during the bus strike in 1965 (S.4/4/63).

Roadside fences, damaged as a result of collision by military vehicles, were repaired by the Department at a cost of £21 (S.4/87/34 and S.4/11/62).

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

	£
Bath-house, Dún Mhic Aoidh, Dublin	800
Civil Defence Office, Military Barracks, Dundalk	142
A Block, Dún Ceannt, Curragh Training Camp	61
Fuel outhouse, Dún Cathal Brugha, Dublin	20
(S.4/3/48 and S.4/11/62)	

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

£	
90	refunded to a former non-commissioned officer who had purchased his discharge for £200. Subhead Z (S.4/57/46).
30	to the National Blood Transfusion Association in respect of increased costs of blood products. Subhead I (S.4/40/51).

The sum of £10 in respect of excess leave taken by a temporary cleaner who left the service was abandoned as irrecoverable (E.103/2/46).

In September, 1965, the sum of £24,626 was received from the United Nations in settlement of the fourteenth claim for extra expenditure incurred in sending of units to the Congo. The amount was made up of:—

	£
Freight charges, pay of temporary chaplains, telephones, etc.	292 (a)
Stores rendered unserviceable, employment of civilian medical practitioners, cost of medical treatment and of transport of troops, etc.	24,334 (b)
	<u>£24,626</u>

(a) This sum was credited to a suspense account to which the original expenditure had been charged.

(b) This sum was credited to Appropriations in Aid.

In March, 1966, the sum of £43,294 was received from the United Nations in respect of the first claim for extra expenditure incurred in sending of units to Cyprus. The amount, which did not include any recoupment in respect of overseas allowances, was credited to Appropriations in Aid.

S. Ó CEARNAIGH,
Oifigeach Cuntasaíochta.

AN ROINN COSANTA,
31 Bealtaine, 1966.

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

E. F. SUTTLE,
Comptroller and Auditor General.

ARMY PENSIONS

Vote 44

ACCOUNT of the sum expended, in the year ended 31st March, 1966, 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, and for certain Extra-Statutory Children's Allowances.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
ARMY PENSIONS BOARD				
A.—Salaries, Wages and Allowances	9,208	10,754	—	1,546
PENSIONS, ALLOWANCES, ETC.				
B.—Wound and Disability Pensions and Gratuities, etc. ..	207,500	204,228	3,272	—
—Allowances and Gratuities to Dependants, etc. ..	98,400	95,127	3,273	—
D.—Military Service Pensions ..	678,000	644,519	33,481	—
E.—Defence Forces (Pensions) Schemes, 1937 to 1964 ..	720,000	714,373	5,627	—
F.—Connaught Rangers (Pensions) Acts, 1936 to 1964 ..	1,683	1,225	458	—
G.—Compensation for Death or Personal Injuries sustained by Members of the Local Defence Force	2,460	2,604	—	144
H.—Special Allowances under the Army Pensions Acts, 1923 to 1964, to Persons who served in Easter Week, to Persons awarded Medals and to Persons granted Pensions or Gratuities under the Connaught Rangers (Pensions) Acts	648,000	666,303	—	18,303
I.—MacSwiney (Pension) Acts, 1950 to 1964	799	799	—	—
J.—Travelling and Incidental Expenses	9,070	9,049	21	—
K.—Post Office Services ..	4,500	4,500	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
L.—Special Compensation—United Nations Force	10	14,600	—	14,590
GROSS TOTAL .. £	2,379,630	2,368,081	46,132	34,583
			Surplus of Gross Estimate over Expenditure £11,549	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—				
M.—Appropriations in Aid ..	2,500	1,892	£608	
NET TOTAL .. £	2,377,130	2,366,189	Net Surplus to be surrendered £10,941	

Extra Receipts payable to Exchequer

Recovery from the United Nations of 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 service in the Congo or in Cyprus ..	£ 11,015
---	-------------

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The excess is due to increased rates of remuneration.
- B.—The saving is due largely to a number of pensions remaining unpaid in the absence of evidence of life.
- C.—The saving is due mainly to the number of deaths being greater than anticipated.
- D.—The saving is due to a number of pensions remaining unpaid in the absence of evidence of life and to the number of deaths being greater than anticipated.
- F.—The saving is due to the death of four pensioners during the year.
- H.—The excess is due to the number of new awards of special allowances being greater than anticipated.
- L.—A token sum only was provided. The expenditure represents the amount paid within the year in respect of lump sum payments. £3,500 of the amount has been refunded by the United Nations and the balance has been the subject of a further claim.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Refunds of overpayments	2,027	1,018
2. Recoveries in respect of pension liability	470	874
3. Miscellaneous	3	—
	£2,500	£1,892

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	.. 15
D	.. 115
E	.. 104
H	.. 1,534

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. 19/26/63, P.19/4/64 and S.19/6/65)—

<i>Subhead</i>	£
H	.. 481

The sum of £126,731 received from the Vote for Increases in Pensions (No. 50) was credited as follows:—

<i>Subhead</i>	£
B	.. 8,750
C	.. 7,350
D	.. 35,600
E	.. 38,400
F	.. 89
H	.. 36,500
I	.. 42
	<u>£126,731</u>

S. Ó CEARNAIGH,

Oifigeach Cuntasaíochta.

AN ROINN COSANTA,
31 Bealtaine, 1966.

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, 1966, 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				
<i>Original</i> . . . £574,000				
<i>Supplementary</i> 6,200				
	580,200	570,084	10,116	—
B.—Travelling and Incidental Expenses				
<i>Original</i> . . . £64,000				
<i>Supplementary</i> 700				
	64,700	66,592	—	1,892
C.—Post Office Services . .	16,100	17,968	—	1,868
D.—Repatriation and Maintenance of Destitute Irish Persons abroad	200	176	24	—
E.—Cultural Relations with other Countries (Grant-in-Aid) . .	15,000	14,984	16	—
F.—Information Services . .	39,000	35,519	3,481	—
G.—Official Entertainment . .	23,000	23,128	—	128
I.—Return of Remains of Roger Casement				
<i>Original</i> . . . Nil				
<i>Supplementary</i> £7,500				
	7,500	6,628	872	—
GROSS TOTAL				
<i>Original</i> . . . £731,300				
<i>Supplementary</i> 14,400				
£	745,700	735,079	14,509	3,888
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £10,621	
			Surplus of Appropriations in Aid realised	
Deduct—				
H.—Appropriations in Aid . .	11,300	11,602	£302	
NET TOTAL				
<i>Original</i> . . . £720,000				
<i>Supplementary</i> 14,400				
£	734,400	723,477	Total Surplus to be surrendered £10,923	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—The excess arises under the headings of telephones, newspapers and miscellaneous items which are difficult to estimate accurately.
- C.—Close estimation on this subhead is not possible having regard to the nature of the services provided.
- F.—Expenditure on some projects was less than originally estimated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Repayment by An Bord Scoláireachtaí Cómairte and Córás Tráchtála in respect of staff seconded and services provided	4,855	5,938
2. Receipts from sale of information booklets and films	5,000	2,866
3. Miscellaneous	1,445	2,798
	<u>£11,300</u>	<u>£11,602</u>

- The amount realised comprises a sum of £2,143 repaid by An Bord Scoláireachtaí Cómairte and a sum of £3,795 repaid by Córás Tráchtála. The amount recovered from Córás Tráchtála included arrears of salary for which provision had not been made.
- Certain receipts expected from the sale of information booklets and from films did not materialise.
- Receipts of a miscellaneous nature proved higher than expected.

EXTRA REMUNERATION (exceeding £50)

A Clerical Officer and Clerk-Typist received a sum of £121 and £58, respectively, for overtime.

NOTES

The sum of £86,729 was paid to the Office of the Revenue Commissioners for fee stamps for use in connection with Consular Services provided by the Department.

A sum of £74,550 was received from the Vote for Remuneration (No. 51).

The Account includes a sum of £39 spent on the purchase of gifts presented officially to foreign dignitaries (S.100/3/57; S.71/11/65; S.71/16/51).

REPATRIATION ADVANCES

	£
Balance outstanding, 1st April, 1965	996
Advances, 1965-66	<u>2,047</u>
	3,043
Amount recovered	<u>1,653</u>
Written off (Subhead D)	<u>176</u>
	1,829
Balance outstanding, 31st March, 1966	<u>£1,214</u>

HUGH McCANN,
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
30th June, 1966.

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, 1966, 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 ..	18,300	20,418	—	2,118
A.2.—Travelling and Incidental Expenses	9,000	6,831	2,169	—
ORGANIZATION FOR ECONOMIC CO-OPERATION AND DEVELOPMENT				
B.1.—Contribution towards the expenses of the Organization	22,700	19,780	2,920	—
B.2.—Travelling and Incidental Expenses	4,750	3,405	1,345	—
UNITED NATIONS				
C.1.—Contribution to the United Nations	53,800	51,152	2,648	—
C.2.—Travelling and Incidental Expenses	11,500	12,284	—	784
C.3.—Contribution to the United Nations Children's Fund ..	5,400	5,360	40	—
C.4.—Contribution towards Expanded Programme of Technical Assistance ..	10,800	10,753	47	—
C.5.—Contribution towards the United Nations Emergency Force	10,000	12,266	—	2,266
C.6.—Contribution to the United Nations Refugee Fund ..	1,800	1,785	15	—
C.7.—Contribution to the United Nations Relief and Works Agency	9,000	8,958	42	—
C.8.—Contribution to the United Nations Special Fund ..	21,600	21,505	95	—
C.9.—Contribution to the United Nations Training and Research Institute ..	5,400	5,376	24	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
INTERGOVERNMENTAL LEGAL BODIES				
D.1.—Subscriptions to Inter-governmental Legal Bodies	950	984	—	34
D.2.—Travelling and Incidental Expenses	50	101	—	51
GROSS TOTAL .. £	185,050	180,958	9,345	5,253
			Surplus of Gross Estimate over Expenditure £4,092	
	Estimated	Realised	Deficiency of Appropriations in Aid Realised	
E.— <i>Deduct—</i> Appropriations in Aid ..	50	6	£44	
NET TOTAL .. £	185,000	180,952	Net Surplus to be surrendered <u>£4,048</u>	

Extra Receipts payable to Exchequer

Interest and principal due on United Nations Bonds £5,458

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—The amount of the contribution had not been fixed when the estimate was prepared.
- A.2.—Provision was made for four sessions of the Consultative Assembly. Only three such sessions were held.
- 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.—A special delegation attended the Twentieth Session of the General Assembly during the visit of His Holiness Pope Paul VI. No provision was made for the expenses incurred.
- C.5.—The contribution was not fixed when the estimate was being prepared.
- D.1.—The subscription to The Hague Conference on Private International Law was greater than anticipated.
- D.2.—An officer from Ireland attended a meeting of the International Institute for the Unification of Private Law in Rome for which provision had not been made.

DEPARTMENT OF EXTERNAL AFFAIRS,
30th June, 1966.

HUGH McCANN,
Accounting Officer.

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

E. F. SUTTLE,
Comptroller and Auditor General.

OVERSEAS TRAINEE FUND

ACCOUNT OF RECEIPTS AND PAYMENTS IN RESPECT OF THE OVERSEAS TRAINEE FUND IN THE YEAR ENDED
31ST MARCH, 1966

RECEIPTS	PAYMENTS
Balance on 31st March, 1965	Grants
..	Balance on 31st March, 1966:—
..	Advance in respect of 1st Zambian Scheme
..	Advance in respect of 2nd Zambian Scheme
£ 50,000	Paymaster-General
£50,000	50,000
	£50,000

HUGH McCANN,
Accounting Officer.

30th June, 1966.

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, 1966, 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> .. £1,632,000				
<i>Supplementary</i> .. 116,000				
	1,748,000	1,617,778	130,222	—
B.—Travelling and Incidental Expenses				
<i>Original</i> .. £71,210				
<i>Supplementary</i> .. 10,000				
	81,210	79,564	1,646	—
C.—Post Office Services				
<i>Original</i> .. £471,130				
<i>Supplementary</i> .. 8,000				
	479,130	478,078	1,052	—
D.—Insured Persons' Medical Certificates				
<i>Original</i> .. £166,660				
<i>Supplementary</i> .. 25,000				
	191,660	191,597	63	—
SOCIAL INSURANCE				
E.—Payment to the Social Insurance Fund under Section 39 (9) of the Social Welfare Act, 1952				
<i>Original</i> .. £9,718,000				
<i>Supplementary</i> .. 1,300,000				
	11,018,000	11,018,000	—	—
F.—Investment Return				
<i>Original</i> .. £36,000				
<i>Supplementary</i> .. 7,000				
	43,000	42,565	435	—
SOCIAL ASSISTANCE				
G.—Old Age Pensions (Non-contributory)				
<i>Original</i> .. £10,660,000				
<i>Supplementary</i> .. 1,780,000				
	12,440,000	12,173,199	266,801	—
H.—Children's Allowances ..	10,300,000	10,245,671	54,329	—

Vote 47

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
I.—Unemployment Assistance				
<i>Original</i> £1,779,000				
<i>Supplementary</i> 461,000	2,240,000	2,070,386	169,614	—
J.—Widows' and Orphans' Non-contributory Pensions				
<i>Original</i> £2,150,000				
<i>Supplementary</i> 230,000	2,380,000	2,294,133	85,867	—
K.—Miscellaneous Grants ..	305,000	269,534	35,466	—
M.—Losses	—	341	—	341
N.—Extra-Statutory Grants ..	—	4,727	—	4,727
GROSS TOTAL				
<i>Original</i> £37,289,000				
<i>Supplementary</i> 3,937,000	£ 41,226,000	40,485,573	745,495	5,068
			Surplus of Gross Estimate over Expenditure £740,427	
Deduct—			Deficiency of Appropriations in Aid realised	
L.—Appropriations in Aid	Estimated	Realised		
<i>Original</i> £1,781,000				
<i>Supplementary</i> 102,000	1,883,000	1,802,696	£80,304	
NET TOTAL			Net Surplus to be surrendered £660,123	
<i>Original</i> £35,508,000				
<i>Supplementary</i> 3,835,000	£ 39,343,000	38,682,877		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving mainly due to the fact that anticipated pay revisions for certain officers could not be implemented until after the end of the financial year.
- B, F and H.—Estimated as closely as practicable.
- G.—The number of pensions in payment was less than anticipated.
- I.—The saving arose mainly from the payments to smallholders having been less than expected. The effect of the new method of assessing means for smallholders was difficult to estimate accurately.
- J.—The decline in the number of pensions in payment was somewhat greater than anticipated.
- K.—The expenditure on the fuel and footwear schemes was less than expected.
- M.—The charge to the subhead comprises—
- | | | |
|--|---|-----|
| 1. Cash shortages at local offices not exceeding £2 in any case (except one for £4 and one for £3) and not involving suspicion of fraud or culpable negligence on the part of officers of the Department (S.70/1/47 and S.73/3/54) | £ | 38 |
| 2. Assistance paid in error and irrecoverable (S.73/3/54) | | 303 |
- 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>	£1,419,000	
<i>Supplementary</i>	102,000	
	<hr/> 1,521,000	1,436,992
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	327,000	327,776
3. Recoveries of Social Assistance overpaid ..	22,000	19,893
4. Miscellaneous	13,000	18,035
	<hr/>	<hr/>
TOTAL		
<i>Original</i>	£1,781,000	
<i>Supplementary</i>	102,000	
	<hr/> £1,883,000	£1,802,696

1. The deficiency in the amount of administration expenses recovered from the Social Insurance Fund is mainly a consequential effect of the saving on Subhead A.

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

EXTRA REMUNERATION (exceeding £50)

An Inspector of Agents received £217 and two Agents £226 and £227, respectively, for the performance of higher duties.

Twenty-two Staff Officers, thirty-one Clerical Officers and fourteen Clerk-Typists received sums ranging from £51 to £321 in respect of overtime.

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

A Male Temporary Clerk received £260 from Vote 42 for services as a night telephonist.

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)	5,209
Children's Allowances	233
Unemployment Assistance	573
Widows' and Orphans' Non-contributory Pensions	676

Vote 47

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)	3,125
Children's Allowances	40
Unemployment Assistance	29
Widows' and Orphans' Non-contributory Pensions	116

L. Ó hUANACHÁIN,
Oifigeach Cuntasaíochta.

AN ROINN LEASA SHÓISIALAIGH,
31 Bealtaine, 1966.

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, 1966, 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> .. £334,200				
<i>Supplementary</i> .. 20,000				
	354,200	363,324	—	9,124
B.1.—Travelling and Incidental Expenses	7,900	7,733	167	—
B.2.—Post Office Services ..	12,400	12,677	—	277
C.—Superintendent and District Registrars	3,100	3,230	—	130
D.—Expenses in connection with International Congresses, etc.	18,900	19,164	—	264
E.—Statutory Inquiries ..	100	—	100	—
F.—Expenses in connection with Advisory and Consultative Bodies	9,300	1,828	7,472	—
GRANTS				
G.—Grants to Health Authorities				
<i>Original</i> .. £14,360,000				
<i>Supplementary</i> .. 980,000				
	15,340,000	15,358,764	—	18,764
H.—Contributions to Local Authorities for the Improvement of County Homes and for alternative Accommodation for certain Classes hitherto maintained therein	32,000	30,395	1,605	—
I.—Grants to Voluntary Agencies	17,000	19,069	—	2,069
J.—Grant to An Bord Altranais	100	—	100	—

Vote 48

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
K.—Hospitals Trust Fund (Grant-in-Aid) <i>Original</i> .. £500,000 <i>Less Supplementary</i> 100,000	400,000	400,000	—	—
MISCELLANEOUS				
L.—Dissemination of Information on Health and Health Services	14,000	7,900	6,100	—
M.—Vaccine Lymph Supply ..	1,500	500	1,000	—
N.—Supplements to Pensions of certain District Medical Officers and Compensation on vacating Official Dispensary Residences	15,000	12,043	2,957	—
O.—Training Scheme for Health Inspectors	8,900	8,555	345	—
OO.—Fluoridation of Public Water Supplies <i>Original</i> .. Nil <i>Supplementary</i> £30,000	30,000	9,129	20,871	—
GROSS TOTAL <i>Original</i> £15,334,400 <i>Supplementary</i> 30,000 <i>Do.</i> 900,000	£16,264,400	16,254,311	40,717	30,628
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £10,089	
<i>Deduct—</i> P.—Appropriations in Aid NET TOTAL ..	25,500	26,501	Surplus of Appropriations in Aid realised £1,001	
<i>Original</i> £15,308,900 <i>Supplementary</i> 30,000 <i>Do.</i> 900,000	£16,238,900	16,227,810	Total Surplus to be surrendered £11,090	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GIANT

- F.—A saving of almost £7,000 resulted from the fact that the Committee on Dental Caries and Fluorides did not commence field work during the year.
- I.—The expenditure of the bodies to which grants are payable was greater than anticipated due mainly to increases in remuneration and in general institutional costs.
- J.—No grant was required by An Bord Altranais during the year.

- L.—It was not considered necessary to utilise the provision of £3,500 for the display of window bills and posters. A further saving of £2,500 arose from a decision to defer the publication of a booklet on the Health Services.
- M.—The arrangements for the supply of vaccine lymph were revised and accumulated stocks were used to meet a substantial part of the requirements within the year.
- N.—Saving arose as a result of extension of the services of a number of District Medical Officers.
- OO.—There were unavoidable delays in carrying out structural works and in finalising payments of contractors' accounts by local authorities.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Costs payable by local authorities in relation to inquiries ..	10	—
2. Fees for renewal of licences to private mental hospitals ..	300	329
3. Fees under the Therapeutic Substances Act, 1932, and the Dangerous Drugs Act, 1934	1,050	1,041
4. Recovery of salaries of officers on loan to outside bodies ..	6,520	7,581
5. Recovery from health authorities of cost of vaccine lymph supply	2,100	2,110
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	15,500	15,425
8. Miscellaneous	10	15
	<u>£25,500</u>	<u>£26,501</u>

4. As a result of salary adjustments, arrears amounting to £992 were collected during the year.

NOTES

Expenditure in respect of the Commission of Inquiry on the Problem of Mental Illness, included under Subhead F, amounted to £756, and when the cost of secretarial assistance (included under Subhead A) is added, the total becomes £3,436, thus giving a cumulative total from the appointment of the Commission in 1961 to the 31st March, 1966 of £11,112.

Also included in the expenditure under Subhead F is a sum of £142 in respect of the Committee on Dental Caries and Fluorides, bringing the expenditure to the 31st March, 1966 in connection with that Committee to £255.

The Commission of Inquiry into Mental Handicap presented its Report on the 30th March, 1965, but remnant payments amounting to £324, were charged to Subhead F within the year, bringing the total expenditure on that Commission, from its appointment in 1961 to 31st March, 1966, to £9,716.

P. S. Ó MUIREADHAIGH,
Accounting Officer.

AN ROINN SLÁINTE,
31 Bealtaine, 1966.

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, 1966, 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	69,600	69,301	299	—
B.—Victualling Patients and Rations for Staff	8,800	8,885	—	85
C.—Uniforms, Clothing for Patients, etc.	2,400	2,409	—	9
D.1.—Travelling and Incidental Expenses	2,850	2,874	—	24
D.2.—Post Office Services ..	400	407	—	7
E.—Farm and Garden ..	500	507	—	7
GROSS TOTAL ..£	84,550	84,383	299	132
			Surplus of Gross Estimate over Expenditure £167	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct— F.—Appropriations in Aid ..	3,450	3,623	£173	
NET TOTAL ..£	81,100	80,760	Total Surplus to be surrendered £340	

Number of patients estimated for 98

Daily average number of patients maintained 100

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—In addition to the amount expended under Subhead A a further sum of £1,000 was charged to the Vote for Remuneration (No. 51).

APPROPRIATIONS IN AID

				Estimated	Realised
				£	£
1. Receipts from staff for rations	..	..	..	800	756
2. Receipts from farm and garden (including value of produce used in the Hospital)	..	..	..	700	944
3. Receipts from leather work, rug and mat-making			..	260	226
4. Rents of official quarters	..	..	..	1,535	1,580
5. Miscellaneous	..	..	..	155	117
				<u>£3,450</u>	<u>£3,623</u>

EXTRA REMUNERATION (exceeding £50)

A Charge Attendant was paid a gratuity of £55 in respect of his performance of duties of the Head Male Attendant in the period September, 1964 to October, 1965. Twelve Male Attendants and two Boilermen received sums ranging from £55 to £110 for overtime.

P. S. Ó MUIREADHAIGH,
Accounting Officer.

CENTRAL MENTAL HOSPITAL,
31 Bealtaine, 1966.

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, 1966, 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.	375,000	354,831	20,169	—
Surplus to be surrendered			..	<u>£20,169</u>

DETAILS OF EXPENDITURE AS COMPARED WITH ESTIMATE

	Estimate	Expenditure
	£	£
Civil Service	76,000	76,000
National School Teachers	65,000	65,000
Garda Síochána (including widows and children) ..	83,700	83,700
Resigned and Dismissed members of the Royal Irish Constabulary (including widows)	3,400	3,400
Defence Forces—		
Retired Pay and Pensions	38,400	38,400
Wound and Disability Pensions and Allowances ..	16,100	16,100
Military Service Pensions	35,600	35,600
Special Allowances	36,500	36,500
Connaught Rangers, Local Authorities, etc.	20,300	131
	<u>£375,000</u>	<u>£354,831</u>

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
27th May, 1966.

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, 1966, 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 ..	850,000	612,030	237,970	—

Surplus to be surrendered .. £237,970

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 1965–66 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	75	2,350	2,425
2	Houses of the Oireachtas	14,650	8,850	23,500
3	Department of the Taoiseach	450	4,900	5,350
4	Central Statistics Office	10,840	—	10,840
5	Comptroller and Auditor General	5,200	3,500	8,700
6	Office of the Minister for Finance	48,000	—	48,000
7	Office of the Revenue Commissioners	150,000	145,000	295,000
8	Public Works and Buildings	171,000	—	171,000
9	Employment and Emergency Schemes	15,735	—	15,735
10	State Laboratory	2,250	10,100	12,350
11	Civil Service Commission	—	3,100	3,100
16	Law Charges	30,750	—	30,750
17	Miscellaneous Expenses	950	—	950
18	Stationery Office	—	11,500	11,500
19	Valuation and Ordnance Survey	—	77,300	77,300
21	Office of the Minister for Justice	21,930	—	21,930
22	Garda Síochána	—	—	—
23	Prisons	7,500	—	7,500
24	Courts	11,500	56,000	67,500
25	Land Registry and Registry of Deeds	16,435	—	16,435
26	Charitable Donations and Bequests	220	1,080	1,300
27	Local Government	34,700	28,300	63,000
28	Office of the Minister for Education	23,535	—	23,535
32	Reformatory and Industrial Schools	—	—	—
34	National Gallery	135	1,500	1,635
35	Lands	58,000	—	58,000
36	Forestry	34,620	—	34,620
37	Fisheries	2,700	8,000	10,700
38	Roinn na Gaeltachta	11,354	—	11,354
39	Agriculture	477,200	—	477,200
40	Industry and Commerce	70,000	—	70,000

Vote 51

Vote No.	SERVICE	Met out of Depart- mental Vote	Borne on this Vote	Total
		£	£	£
41	Transport and Power	143,000	—	143,000
42	Posts and Telegraphs	225,000	175,000	400,000
43	Defence	50,500	—	50,500
44	Army Pensions	1,546	—	1,546
45	External Affairs	—	74,550	74,550
47	Social Welfare	51,450	—	51,450
48	Health	37,000	—	37,000
49	Central Mental Hospital	300	1,000	1,300
TOTAL ..£		1,728,525	612,030	2,340,555

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
4th July, 1966.

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, 1966

RECEIPTS	PAYMENTS
Balance at 1st April, 1965	£
Repayment of Advances:	Advance—
Vote for Industry and Commerce—	Payment to Department of Industry and Commerce in respect of payments to Castlecomer Collieries Ltd. to cover to the date of closure such cash deficiencies or unavoidable outgoings as cannot be met from the Company's available resources ..
Refund of advances to Castlecomer Collieries Ltd.	16,500
<u>£36,500</u>	Balance of Fund at 31st March, 1966
	<u>£36,500</u>

DEPARTMENT OF FINANCE,
21st June, 1966.

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.

INDEX

TO THE

APPROPRIATION ACCOUNTS OF PUBLIC SERVICES, 1965-66, AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

(Titles of Votes are shown in Clarendon Type)

	PAGE		PAGE
Acquisition of Land ..	87, 119	Calved Heifers, Scheme of Grants for ..	99
Acquisition of Land (Allotments) (Amendment) Act, 1934 ..	101	Carlisle and Blake Fund ..	69
Advanced Studies, Dublin Institute for ..	80	Censorship, Film ..	48
Advertisements in Government Publications ..	40	Central Fund Receipts and Issues ..	vi
Agency Payments ..	31, 128, 133	Central Mental Hospital ..	158
Agricultural Credit Corporation, Ltd. ..	99, 105	Central Statistics Office ..	6
Agricultural Grants ..	34	Charitable Donations and Bequests ..	58
Agricultural Land, Relief of Rates on ..	34	Charleville Endowment ..	69
Agricultural Produce Acts ..	100, 106	Cheard Chomhairle, An ..	114
Agricultural Production Council ..	99	Chief Justice Fees ..	56
Agricultural Wages Acts ..	101	Children's Allowances ..	151
Agriculture ..	97	Chomhairle Ealaíon, An ..	30
Agriculture, County Committees of ..	98	Church Surplus Grant, Interest on ..	84
Air Navigation and Transport Acts ..	121	Church Temporalities Fund 72, 77, 84, 106 ..	106
Airports ..	119, 122, 124	Circuit Court ..	55
American Grant Counterpart Special Account ..	105, 116	Ciste Shéamais A. Mhic Shuibhne ..	69
Arbitration Board, Civil Service ..	9, 11	Citizenship and Nationality Certificates ..	47
Army Pensions ..	143	Civil Defence ..	135
Army Pensions Board ..	143	Civil Service Arbitration Board ..	9, 11
Art, Science and ..	62	Civil Service Commission ..	28
Arterial Drainage ..	15, 18	College, Preparatory ..	70
Arts Act, 1951 ..	30	Colleges, Training ..	70
Assistance, Social ..	151	Colleges, Universities and ..	80
Assistance, Unemployment ..	152	Comhlacht Comhairleach i leith na Gaeilge ..	9
Attorney General, Office of the ..	35	Commerce, Industry and ..	113
Audit Fees ..	60	Commission on Higher Education ..	62
Auditor General, Comptroller and ..	8	Committee on Irish and Comparative Law ..	47
Bacon Factories, Grants to ..	100	Companies Registration ..	117
Bands, Army ..	139	Compensation Allowances ..	31
Bankruptcy Fees ..	56	Compensation Personal Injuries ..	31
Bankruptcy Law, Committee on ..	48	Comprehensive Schools ..	73
Bankruptcy Percentages ..	56	Comptroller and Auditor General ..	8
Beef Export, Payments Scheme ..	102	Comptroller and Auditor General, Report of the ..	iii
Bequests, Charitable Donations and ..	58	Connaught Rangers (Pensions) Acts ..	143
Blake Fund, Carlisle and ..	69	Contingency Fund Deposit Account ..	163
Bogs, Development Works in ..	24	Co-operative Fruit Growers' Society, Ltd., Dungarvan ..	103
Bord Altranais, An ..	155	Co-operation, International ..	148
Bord Isaigh Mhara, An ..	92	Córas Iompair Éireann ..	119
Bord Scoiláireachtaí Cómalairte ..	147	Córas Tráchtála ..	113, 147
Botanic Gardens ..	99	Council of Education ..	62
Bovine Tuberculosis Order ..	100	Council of Europe ..	148
Bovine Tuberculosis Eradication Scheme ..	99, 105	Council of Law Reporting, Incorporated ..	47
British Government, Repayments by ..	32	Counsel, Fees to ..	35
Broadcasting ..	127	County Borough and Urban Area Councils, Receipts from (Unemployment Assistance Acts) ..	153
Brucellosis Eradication Scheme ..	99	County Committees of Agriculture ..	98
Burke Memorial Fund ..	69	Court Practice and Procedure, Committee on ..	48
Buy Irish Campaign ..	114		

	PAGE		PAGE
Courts	55	Films of Irish Historical Interest ..	67
Creameries	101	Finance, Office of the Minister for ..	9
Creamery Industry, Improvement of	99	Fines	56
Criminal Prosecutions, Expenses of ..	35	Fisheries	92
Cultural Relations with other Countries	146	Flax Act, 1936	100
Cultural Services	62, 94	Fluoridation of Public Water	156
Dáil Éireann	3	Folklore Commission, Irish	63
Dairy Produce Acts	100, 106	Forage Harvesting Equipment, Grants for	99
Dairy Produce, Marketing of	101	Foras Forbartha Teo., An	59
Dairy Produce (Price Stabilisation) Acts	100, 106	Foras Talúntais, An	99
Dairy Science	98	Foras Tionscal, An	114
Dangerous Drugs Act, 1934	157	Forestry	87
Deeds, Registry of	57	Friendly Societies Acts	117
Defence	135	Gaeltacht and Breac-Gaeltacht, Bonus to Parents, etc.	95
Defence Forces (Pensions) Schemes ..	143	Gaeltacht Holiday Scholarships	95
Defence of Public Servants	35	Gaeltacht Housing	94
Department of the Taoiseach	5	Gaeltachta, Roinn na	94
Derelict Sites	59	Gaeltarra Éireann	94
Destructive Insects and Pests Act ..	100	Gallery, National	81
Detention, Places of	78	Garda Síochána	49
Diseases of Animals	99	Garda Síochána, Pensions, etc.	49
Distressed Seamen, Relief of	120	Garda Síochána Reward Fund	51
District Court	55	Gas Regulation Acts	121
Donations and Bequests, Charitable ..	58	Genealogical Researches	65
Drainage Works	15, 23	Glasshouse Crops in Gaeltacht Areas ..	105
Dramatic Productions in Irish	63	Government Property, Rates on	45
Dublin Institute for Advanced Studies	80	Government Stocks, Management of	9
Dublin Metropolitan Police, Pensions, etc.	49	Grain Storage	101, 106, 109
Ealaíon, An Chomhairle	30	Grants, Extra-Statutory	152
Education, Adult	63	Grants-in-Aid (see under name of receiving service)	31
Education and Development, Agricultural	97	Grants, Injury	31
Education, Council of	62	Harbours	18, 119
Education, Forestry	87	Hardiman, Mary A., Bequest	69
Education, Military	136	Health	155
Education, Office of the Minister for ..	62	Heraldic Museum	67
Education, Primary	70	High Court	55
Education, Secondary	73	Historical Documents	47
Educational Television Service	73	Historical Records, Irish	63, 67
Education, Vocational	76	Historical Sciences, Irish Committee of	64
Egg and Poultry Production	98	Horse Breeding Act, 1934	100
Electors, Register of	59	Horticultural Crops	98
Employment and Emergency Schemes	24	Hospitals Trust Fund	156
Engineering Expenditure (Post Office)	131	Houses of the Oireachtas	3
Engineering Works	15	Housing Acts	60
Entertainment, Official	146	Housing Grants	60, 94, 120
Erasmus Smith Endowment	69	Incorporated Council of Law Reporting	47
Estates, Improvement of	83	Increases in Pensions	160
Exchange Scholarships	64	Industrial and Commercial Property (Protection) Acts	116
Exchequer Extra Receipts	iii	Industrial Development Authority ..	114
Expenses, Miscellaneous	37	Industrial Research and Standards, Institute for	113
Export Guarantee	116	Industrial Schools, Reformatory and Industry and Commerce	113
External Affairs	146	Injury Grants	31
Extra-Statutory Grants	152	Inland Fisheries	92
Farm Buildings Scheme	99	Inland Fisheries Trust	92
Fee Stamps 4, 29, 38, 48, 51, 56, 57, 85, 117	85, 117	Inquiries, Statutory	59, 155
Film Censorship	48	Institute for Advanced Studies, Dublin	80
Film Institute of Ireland, National ..	63	Institute for Industrial Research and Standards	113
Films, Educational	63		
Films in Irish	63		

	PAGE
Institute of Public Administration	9
Insurance Act, 1953 ..	114, 116
Insurance, Social ..	151
International Co-operation ..	148
International Organisations, Ex- penses in connection with 12, 97, 113, 120, 127, 148, 155	
Inter-Parliamentary Activities ..	3
Investment Return ..	151
Irish Agricultural Organisation Society ..	98
Irish and Bilingual Schools ..	73
Irish Committee of Historical Sciences ..	64
Irish Countrywomen's Association	98
Irish, Dramatic Productions in ..	63
Irish Folklore Commission ..	63
Irish Land Commission ..	83
Irish, Publications in ..	63
Irish Red Cross Society ..	136
Irish Text Books ..	73, 74
Judgments Registry Fees ..	56
Judicature Fees ..	56
Justice, Office of the Minister for ..	47
Keeper of State Papers ..	47
Kennedy, John F., Memorial Park	87
Killury or Nelan Fund ..	69
Laboratory Grants ..	73
Laboratory, State ..	26
Land Bond Fund ..	83
Land Commission, Irish ..	83
Land Project ..	99, 101
Land Registry and Registry of Deeds	57
Lands ..	83
Language Research ..	64
Law Charges ..	35
Law Charges ..	12
Law, Committee on Irish and Comparative ..	47
Library, National ..	62, 67
Licences, Publicans' ..	56
Lighthouse Fund, General ..	13
Lismore Endowment ..	69
Live Stock Breeding Act, 1925	100, 105
Live Stock, Improvement of ..	98
Live Stock Progeny Testing ..	97
Loans, Agricultural ..	109
Local Appointments Commission	28
Local Authorities 18, 28, 32, 34, 59, 60, 72, 153, 155	
Local Authorities (Combined Pur- chasing) Act, 1939 ..	60
Local Defence Force ..	143
Local Government ..	59
Local Loans Fund ..	10, 18, 36, 63
Local Security Force ..	49
McEnery Memorial Scholarship Fund ..	69
MacSwiney (Pension) Acts, 1950 to 1964 ..	143
Macra na Feirme ..	98
Macra na Tuaithe ..	76
Management of Government Stocks	9
Manufacturing Accounts, Prisons	54
Manuscripts, Ancient, Facsimile Reproduction of ..	42
Manuscripts, Inspection of ..	63

	PAGE
Maps, Sales, etc., of ..	42, 43, 44
Marine Works Act, 1902 ..	20
Marketing of Agricultural Produce	110
Marketing of Dairy Produce ..	101
Medical Referees ..	31
Mental Treatment Act, 1945 ..	50
Merchant Shipping Acts	13, 121
Military Service Pensions ..	143
Milk and Dairies Act ..	106
Milk Production, Improvement of	98
Minerals Development ..	113
Minerals Development Act, 1940	113, 116
Miscellaneous Expenses ..	37
Model Schools ..	70
Monuments, National ..	16
Muintir na Tire ..	64
Mulock, The Henry P., Charity ..	69
Murphy Bequest ..	69
Museum, Heraldic ..	67
Museum, National ..	62, 67
National College of Art	63, 65
National Development Fund	23, 86, 112, 126
National Film Institute of Ireland	63
National Gallery ..	81
National Library ..	62, 67
National Monuments ..	16
National Museum ..	62, 67
National School Teachers' Super- annuation ..	70
National Stud ..	98, 105
National Theatre Society, Ltd. ..	37
Nationality and Citizenship Certi- ficates ..	47
Nelan Fund, Killury or ..	69
Nurses Act, 1950 ..	157
Office of the Minister for Education	62
Office of the Minister for Finance ..	9
Office of the Minister for Justice ..	47
Office of the Revenue Commissioners	12
O'Halloran, Father, Memorial Fund	69
Oifig an Ard-Chláraitheora ..	155
Oireachtas Debates ..	39
Oireachtas, Houses of the ..	3
Oireachtas Restaurant ..	3
Old Age Pensions ..	151
Ordnance Survey, Valuation and ..	41
Organisation for Economic Co- operation and Development	62, 116, 148
Outturn of the Year ..	iii
Overseas Trainee Fund ..	150
Parental Moneys ..	78
Pasteurisation of Separated Milk ..	99
Parks ..	15, 18
Paymaster-General's Office ..	9
Pension Fund, Secondary Teachers'	73
Pensions, Army ..	143
Pensions Board, Army ..	143
Pensions, etc., Dublin Metropolitan Police ..	49
Pensions, etc., Garda Síochána ..	49
Pensions, Increases in ..	160
Pensions, Old Age ..	151
Pensions, Royal Irish Constabulary	31
Pensions, Widows' and Orphans' ..	152
Pig Progeny Testing Station ..	104
Pigs and Bacon Commission ..	100

	PAGE		PAGE
Post Office Savings Bank ..	129	Scholarships, Exchange ..	64
Posts and Telegraphs ..	127	Scholarships, Gaeltacht Holiday ..	95
Posts and Telegraphs, Superannua- tion, etc., Charges ..	127, 133	Scholarships, Secondary Schools ..	73
Poultry and Egg Production ..	98	Scholarships, Vocational ..	76
Power, Transport and ..	119	Scholarships, University ..	63
Preparatory College ..	70	School Books, Free ..	70
President's Establishment ..	2	Schools and Farms, Agricultural ..	97
Primary Education ..	70	Science and Art ..	62
Prisons ..	52	Sea Fisheries ..	92
Prosecutions, Criminal, Expenses of	35	Sea Fisheries Association ..	93
Public Administration, Institute of	9	Seamen, Compensation and other Payments to ..	120
Public Record Office ..	47	Seamen, Distressed, Relief of ..	120
Public Servants, Defence of ..	35	Seanad Éireann ..	3
Public Works and Buildings ..	15	Secondary Education ..	73
Publicans' Licences ..	56	Secret Service ..	33
Publications in Irish ..	63, 65, 73	Shannon Free Airport Development Co., Ltd. ..	119
Publications, Government ..	39	Shipbuilding Subsidy ..	114
Publications, Sales of ..	40	Slaughter of Cattle and Sheep Acts	100
Rates on Agricultural Land, Relief of ..	34	Smith, Erasmus, Endowment ..	69
Rates on Government Property ..	45	Social Assistance ..	151
Rates on Premises occupied by Representatives of External Governments ..	45	Social Insurance ..	151
Record Office, Public ..	47	Social Insurance Fund 13, 32, 151, 153	
Red Cross Society, Irish ..	136	Social Welfare ..	151
Reformatory and Industrial Schools	78	Societies and Shows, Agricultural	98
Registration Council (Secondary Education) ..	75	Sporting Rights ..	18
Registry of Deeds, Land Registry and ..	57	Stamps, Fee (<i>See</i> Fee Stamps)	
Reid Bequest ..	69	State Laboratory ..	26
Relief of Distress ..	24	State Papers, Keeper of ..	47
Relief of Distressed Seamen ..	120	Stationery Office ..	39
Remuneration ..	161	Statistics Office, Central ..	6
Repatriation and maintenance of destitute Irish persons abroad 146, 147		Statutory Inquiries ..	59, 155
Report of the Comptroller and Auditor General ..	iii	Stock and Store Accounts ..	iv
Research, Agricultural ..	97	Stud, National ..	98
Research and Standards, Institute for Industrial ..	113	Subsidies, Lime and Fertilisers ..	99
Research Grants ..	64	Superannuation and Retired Allow- ances (<i>See</i> also Posts and Tele- graphs, Superannuation, etc., Charges) ..	31
Research, Veterinary ..	97	Superannuation of Teachers ..	70
Restaurant, Oireachtas ..	3	Supreme Court ..	55
Retired Allowances, Superannuation and ..	31	Surrender of Balances ..	iii
Revenue Commissioners, Office of the ..	12	Taoiseach, Department of the ..	5
Reward Fund, Garda Síochána ..	51	Teachers, Superannuation of ..	70
Road Fund ..	13, 26, 50, 60	Technical Assistance 101, 114, 120, 148	
Road Traffic Act, 1961 ..	50, 60	Telegraphs, Posts and ..	127
Road Transport Acts ..	51, 121	Telephone Capital ..	20, 127, 134
Roads Act, 1920 ..	50	Television Service, Educational ..	73
Roinn na Gaeltachta ..	94	Theatre Society, Ltd., National ..	37
Royal Irish Academy ..	63	Therapeutic Substances Act, 1932	157
Royal Irish Academy of Music ..	63	Tithe Gaeltachta ..	94
Royal Irish Constabulary, Pensions	31	Tourism ..	122
Royal Zoological Society of Ireland	63	Tourist Traffic Acts ..	119, 122
Rural Electrification ..	120	Trade Loans (Guarantee) Acts ..	114
Rural Groups Advisory Service ..	98	Trade Marks Act, 1963 ..	116
St. Patrick's Copper Mines Ltd. ..	114	Training Colleges ..	70
Salmon Research Trust ..	92	Transport and Power ..	119
Savings Bank, Post Office ..	129	Tribunal on Clerical Pay Levels ..	10
Savings Committee ..	9, 11	Unemployment Assistance ..	152
Sawmilling ..	87, 88, 90	U.N.E.S.C.O. ..	62
Scholarships, Agricultural ..	98	United Nations ..	144, 148
Scholarships, Art ..	63	Universities and Colleges ..	80
		Vaccine Lymph Supply ..	156
		Valuation and Ordnance Survey ..	41
		Veterinary College ..	97
		Veterinary Research ..	97
		Vocational Education ..	76

	PAGE		PAGE
Warble Fly Eradication	106, 111	Widows' and Orphans' Pensions ..	152
Water Supplies ..	59, 99	Witnesses' Expenses ..	3, 35
Weights and Measures Acts ..	116	World Food Programme ..	110
Wheat, Losses on Disposal of ..	100	Workmen's Compensation	31, 133
Wheat Order, 1964 ..	101, 106	Wreck and Salvage ..	120

ANALYSIS, UNDER VOTES, OF THE REPORT OF THE COMP-
TROLLER AND AUDITOR GENERAL SHOWING THE ACCOUNTS
TO WHICH SPECIFIC REFERENCE IS MADE

Number and Title of Vote					Report	
					Page	Para.
7.	Office of the Revenue Commissioner	..	..	..	viii	9-16
8.	Public Works and Buildings	..	..	..	xi	17-26
17.	Miscellaneous Expenses	..	..	..	xiv	27
18.	Stationery Office	..	..	..	xiv	28-30
21.	Office of the Minister for Justice	..	..	..	xv	31
22.	Garda Síochána	..	..	..	xv	32
27.	Local Government	..	..	..	xv	33
29.	Primary Education	..	..	..	xvi	34
30.	Secondary Education	..	..	..	xvi	35, 36
37.	Fisheries	..	..	..	xvi	37
39.	Agriculture	..	..	..	xvii	38-50
40.	Industry and Commerce	..	..	..	xx	51-58
41.	Transport and Power	..	..	..	xxii	59-68
42.	Posts and Telegraphs	..	..	..	xxiv	69-73
43.	Defence	..	..	..	xxvi	74-77
47.	Social Welfare	..	..	..	xxvii	78-80
48.	Health	..	..	..	xxviii	81
	Contingency Fund Deposit Account	..	..	..	xxviii	82