





ACCOUNTS OF THE PUBLIC SERVICES, 1966-67

# APPROPRIATION ACCOUNTS 1966-67

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED  
BY THE OIREACHTAS FOR PUBLIC SERVICES FOR  
THE YEAR ENDED 31 MARCH 1967, TOGETHER  
WITH THE REPORT OF THE COMPTROLLER  
AND AUDITOR GENERAL THEREON

*(Presented pursuant to Section 7 of the Comptroller and Auditor  
General Act, 1923 (No. 1 of 1923) )*

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1967

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## ACCOUNTS OF THE PUBLIC SERVICES, 1966-67

### REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

#### General

1. As may be observed from my previous reports I have, with the encouragement and support of the Committee of Public Accounts, extended the scope of my audit from an examination of regularity into the field of administrative efficiency. This is in line with modern State audit as developed and practised in other countries. With the exception which I mention in the following paragraph, I have received the co-operation of Departments and State-sponsored agencies.

2. In the course of audit of votes accounted for by the Office of the Minister for Justice I asked the Accounting Officer for certain files which in my judgment were necessary for the completion of the audit. These, from evidence before me, appeared to relate to travelling expenses, the supply of medicines to Gardaí and an Organisation and Methods report on the payment of witnesses' expenses in certain Court cases. The Accounting Officer suggested that my request be withdrawn because he saw objection, in principle, to making available any papers which might contain administrative directions or arguments of a policy character and matters of that kind. I have rejected that suggestion because it is quite plain that if Departments were allowed to withhold or delay information, on grounds of policy or interest, the whole purpose of State audit would be defeated.

#### *Outturn of the Year*

(Adjusted to the nearest £)

3. The audited accounts are summarised on page xxix. The amount to be surrendered as shown in the summary is £4,984,937 arrived at as follows:—



	£	Estimated £	Actual £
Gross Expenditure			
Original estimates ..	256,402,833		
Supplementary and Ad- ditional estimates ..	13,780,850		
<i>Deduct—</i>	<hr/>	270,183,683	264,946,115
Appropriations in Aid			
Original estimates	17,137,113		
Supplementary do.	1,240,500		
	<hr/>	18,377,613	18,124,982
Net Expenditure ..		£251,806,070	£246,821,133
Amount to be surrendered ..		£4,984,937	

This represents 1·9 per cent. of the supply grants, the same as 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*

4. Extra receipts payable to the Exchequer as recorded in the Appropriation Accounts amounted to £2,394,970.

#### *Surrender of Balances on 1965-66 Votes*

5. The balances due to be surrendered out of votes for the public services for 1965-66 amounted to £4,414,111. I hereby certify that these balances have been duly surrendered. I further certify that the excesses on six votes referred to in paragraph 2 of my report for the year 1964-65, amounting to £123,982, have been made good by votes of the Oireachtas granting sums totalling £118,354 and authorising the application of £5,628 as appropriations in aid.

#### *Stock and Store Accounts*

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

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

7. As mentioned in paragraph 6 of the previous report the balance in the Winding up Account at 31st March 1966 was £368,020. Statements are appended to the accounts of the votes for Lands and Agriculture indicating that net expenditure of £27,090 was incurred on various projects during the year under review. I understand that it has been decided to close the Account and to transfer the balance, £340,930, to the Exchequer.



8.—STATEMENT OF RECEIPTS INTO THE CENTRAL FUND  
FOR THE YEAR ENDED 31ST MARCH, 1967

				£
REVENUE:—				
Customs and Excise Duties	..	..	..	122,815,000
Estate, etc., Duties and Stamps	..	..	..	8,113,000
Income Tax and Corporation Profits Tax	..	..	..	73,390,000
Turnover Tax	..	..	..	14,914,000
Wholesale Tax	..	..	..	2,320,000
Motor Vehicle Duties	..	..	..	10,426,491
Post Office	..	..	..	18,330,000
Interest on Advances from the Central Fund	..	..	..	12,303,160
Sundry Receipts	..	..	..	10,267,329
				<hr/> 272,878,980 <hr/>

REPAYMENTS IN RESPECT OF ISSUES UNDER THE FOLLOWING ACTS:—

Shannon Free Airport Development Co. Ltd. Acts, 1959 to 1965	6,902
Electricity (Supply) Acts, 1927 to 1965	942,310
Turf Development Acts, 1946 to 1965	421,863
Sea Fisheries Acts, 1952 to 1963	62,646
Tourist Traffic Acts, 1939 to 1955	83
National Building Agency, Ltd., Act, 1963	3,296
Bretton Woods Agreements Act, 1957	467,773

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1,904,873

---

MONEY RAISED BY CREATION OF DEBT:—

Ways and Means Advances	86,821,000
Exchequer Bills	236,460,000
Savings Certificates	12,455,000
Tax Reserve Certificates	1,071,140
Telephone Capital Acts, 1924 to 1963	5,900,000
National Bonds 1966-77	195,000
Prize Bonds	4,028,310
Ireland 7½% Stock 1981-1983	4,846,512
Loan from Bank of Nova Scotia	5,000,000
Other Borrowings	6,342,338
7½% National Loan, 1981-1986	24,607,323
Exchequer Notes, 1967-1978	22,000,000
<hr/> 409,726,623 <hr/>	

TOTAL RECEIPTS .. £684,510,476

STATEMENT OF ISSUES FROM  
THE CENTRAL FUND FOR THE YEAR ENDED 31 MARCH 1967

	£
CENTRAL FUND SERVICES:—	
Public Debt Services .. .. .	47,449,936
Road Fund .. .. .	9,214,913
Annuities, Pensions, Salaries, Allowances and Returning Officers' Expenses .. .. .	391,644
SUPPLY SERVICES .. .. .	248,164,178
	<hr/>
	305,220,671

ISSUES UNDER THE FOLLOWING ACTS:—

Local Loans Fund Acts, 1935 to 1964 .. .. .	18,925,000
Turf Development Acts, 1946 to 1965 .. .. .	1,806,000
Telephone Capital Acts, 1924 to 1963 .. .. .	5,900,000
Sea Fisheries Acts, 1952 to 1963 .. .. .	110,000
Transport Act, 1964 .. .. .	2,090,000
Electricity (Supply) Acts, 1927 to 1965 .. .. .	901,000
Shannon Free Airport Development Co. Ltd. Acts, 1959 to 1965 .. .. .	850,000
Agricultural Credit Acts, 1927 to 1965 .. .. .	1,200,000
Industrial Credit Acts, 1933 to 1959 .. .. .	800,000
Gaeltacht Industries Acts, 1957 and 1965 .. .. .	65,000
Finance Acts, 1953 (Section 16) and 1954 (Section 22) .. .. .	500,000
Irish Steel Holdings Ltd., Acts, 1960 and 1963 .. .. .	135,000
National Building Agency, Ltd., Act, 1963 .. .. .	146,000
Bretton Woods Agreements Act, 1957 .. .. .	724,041
Taiscí Stáit Teo., Act, 1963 .. .. .	78,000
International Development Association Act, 1960 .. .. .	194,786
Trade Loans (Guarantee) Acts, 1939 to 1954 .. .. .	4,194
	<hr/>
	34,429,021

ISSUES FOR THE REDEMPTION OF PUBLIC DEBT:—

Ways and Means Advances .. .. .	80,790,000
Exchequer Bills .. .. .	245,760,000
Savings Certificates .. .. .	6,285,000
Prize Bonds .. .. .	3,365,000
Tax Reserve Certificates .. .. .	1,048,188
Other Borrowings .. .. .	7,930,895

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345,179,083

TOTAL ISSUES .. .. £684,828,775



9. In addition to the issues shown in the previous paragraph an advance of £620,000 was made from the Capital Fund to Bord na Móna.

### Vote 7.—Office of the Revenue Commissioners

#### *Revenue Account*

10. A test examination of the Revenue Account yielded satisfactory results, with the exception of the matters mentioned later in this report.

11. The net yield of revenue for the years 1966-67 and 1965-66, under its main heads, is shown in the following statement:—

	1966-67	1965-66
	£	£
Customs .. ..	67,845,551	58,378,853
Excise .. ..	54,970,632	49,101,653
Estate, etc., duties ..	4,638,233	4,667,630
Stamps .. ..	3,467,369	3,605,525
Income tax and Sur-tax ..	63,988,360	54,901,344
Corporation Profits tax ..	9,431,033	9,320,304
Turnover tax .. ..	14,916,768	14,181,736
Wholesale tax .. ..	2,328,902	—
	<u>£221,586,848</u>	<u>£194,157,045</u>

£221,552,000 was paid into the Exchequer during the year leaving a balance of £114,783 as compared with £79,935 at the end of the previous financial year.

12. I have been furnished with the following analysis of amounts of income tax, sur-tax and corporation profits tax outstanding:—

	Tax under appeal or under inquiry	Tax not in dispute but collection held up for reasons such as bankruptcy, death, etc.	Tax due for collection
	£	£	£
<i>Income tax</i> (as at 1 June 1967)			
1965-66 .. ..	3,434,894	411,506	597,158
1964-65 and earlier years ..	3,048,825	459,087	214,723
	<u>6,483,719</u>	<u>870,593</u>	<u>811,881</u>
<i>Sur-tax</i> (as at 31 March 1967)	<u>£8,166,193</u>		
1965-66 .. ..	795,514	101,510	136,309
1964-65 and earlier years ..	562,671	92,072	50,639
	<u>1,358,185</u>	<u>193,582</u>	<u>186,948</u>
<i>Corporation Profits tax</i> (as at 31 March 1967)	<u>£1,738,715</u>		
1965-66 .. ..	942,822	4,083	173,279
1964-65 and earlier years ..	492,769	7,367	21,675
	<u>1,435,591</u>	<u>11,450</u>	<u>194,954</u>
	<u>£1,641,995</u>		



Comparative totals for the previous year are—Income tax, £6,254,202; Sur-tax, £1,355,432; Corporation Profits tax, £1,133,435.

*Extra-statutory Repayments of Customs and other Duties*

13. Extra-statutory repayments of Customs duties, £17,117, Excise duties, £20,587, Turnover tax £19 and Stamp duties, £545 were made during the year.

*Remissions and Amounts Irrecoverable*

14. I have been furnished with schedules of the cases involving a loss of £50 or upwards in which claims for duty under the Revenue Acts were remitted without statutory authority or passed as irrecoverable during the year ended 31 March 1967.

The total amount of the items included in the schedules, £36,132, is made up as follows:—

			£
Estate, etc., duties (2 cases) ..	..	..	1,075
Income tax (69 cases) ..	..	..	27,787
Sur-tax (13 cases) ..	..	..	5,556
Turnover tax (6 cases) ..	..	..	1,714
			<hr/>
			£36,132

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

			£
Remission			
On grounds of equity ..	..	..	226
Composition settlements ..	..	..	8,833

*Amounts Irrecoverable*

Miscellaneous: liability not enforceable,			
etc. ..	..	..	27,073
			<hr/>
			£36,132

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

*Income Tax (Pay as you earn)*

15. I found as a result of my examination that the records of defaulting employers in tax deduction card cases were incomplete and I asked for an explanation. I was informed that existing machine resources were such that it would have been difficult to note against each case the progressive action taken but when employer records are transferred to the new computer installation a comprehensive record could be maintained. I was also informed that there were 600 cases of underpayments in train for recovery action and 1,000 cases of employers who had failed to send in monthly returns. All these cases were, I was informed, under continuous review but the Revenue Commissioners were reluctant

to operate the normal procedure of pursuing them through the Audit Branch or the Arrears Branch since these branches were already overburdened with cases having a much higher revenue content.

16. In reply to my inquiry as to why final action had not been taken against any defaulting employer in stamp book cases, I was informed that here again the bulk of initial investigation would ordinarily fall to the audit staff who had to be diverted to work relating to turnover and wholesale taxes. It was considered that the follow-up of the defaulters was less urgent because the amount of tax involved was small but the question of recovery measures would be reviewed.

#### *Turnover Tax*

17. I mentioned in paragraph 13 of my report on the accounts for 1964-65 that returns of taxable turnover were being compared with annual accounts furnished for income tax purposes. In the course of examination of the results I observed that no check had been made of returns in the Dublin districts and that the comparisons which had been made covered only about one-third of all registered persons. As this comparison is the principal check on returns for turnover tax I communicated with the Accounting Officer. I was informed that new and unforeseeable work in connection with dance and wholesale taxes had delayed the production of turnover tax summaries. The Revenue Commissioners hoped that the introduction of a new computer would solve these difficulties.

18. Section 23 of the Finance Act, 1966 increased, with effect from 1 May 1966, the rate of turnover tax on dances to 10 per cent. I observed that the procedures introduced to prevent evasion and to ensure the accuracy of the returns made by accountable persons were not being fully implemented. In reply to my inquiry I was informed that because of staffing difficulties, trained personnel were diverted to work in connection with the new wholesale tax which was estimated to yield £5,000,000 in a full year as against £200,000 from the turnover tax on dances.

19. My conclusion is that the arrangements by the Revenue Commissioners were inadequate to effectively safeguard the revenue and that while the Commissioners believed that they had their priorities right it is unsatisfactory that a choice had to be made which involved the deferment of full enforcement procedures in the cases that I have referred to in paragraphs 15 to 18 above.

#### *Wholesale Tax*

20. The Finance (No. 2) Act, 1966 provided for the introduction with effect as from 1 October 1966 of a wholesale tax at the rate of five per cent. of taxable turnover payable monthly. I have not yet had an opportunity of testing the procedures and accounting arrangements which have been put into operation.



## Vote 8.—Public Works and Buildings

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

21. The charge to the subhead comprises £1,498,478 expended on general architectural and engineering works, and £2,772,039 in respect of grants towards the erection, enlargement or improvement of national schools, as compared with £2,259,100 and £3,122,470, respectively, in the previous year.

22. School grants amounting to £1,991,531 were paid to managers who undertook responsibility for having the works carried out, and £780,508 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.

23. 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 1967 397 houses were completed and a further 58 houses were in course of construction. The total amount charged to the vote, including £110,156 paid in the year of account, amounted to £1,030,276.

### *Subhead F.1.—Maintenance and Supplies*

24. It was observed in the course of audit that the dredger "Sisyphus" worked for less than ten weeks in each of the years 1963–64 to 1965–66 and a scrutiny of pay sheets suggested that it was fully manned throughout those years. In reply to my inquiry I was informed that during lying up time about half the crew of twelve was employed on routine maintenance works. The full crew was required to prepare the vessel for dredging operations and to clean up afterwards. I have been assured that in future, when crew members are working on other dredgers or ashore, the paysheets will show clearly the nature of the work on which they are employed.

25. I noted that the "Fág an Bealach", a suction dredger designed to handle sand and gravel, had worked for a total of only 12½ weeks in the three years 1962–63 to 1964–65, and had not worked at all in 1965–66 or 1966–67. This dredger had operated from time to time in Arklow harbour on a hireage basis and in the five-year period referred to receipts from hireage were £1,900 as against expenses totalling £19,500 which included £16,000 for labour. In reply to my inquiry I was informed that, in the opinion of the Commissioners, some considerations, the outcome of which was awaited, made it worthwhile to retain this vessel for the present but that the position would be kept under review and as soon as future dredging requirements could be assessed a decision would be taken on its retention.



26. Overtime payments amounting to approximately £2,300 were made to 80 out of the labour force of 130 workers at Dún Laoire harbour during the five-week period ended 21 December 1966. I inquired regarding the nature of the overtime work and whether the productivity of the labour force was regularly assessed. I was informed that the work related to the replacement in concrete of the substructure of the Mail Boat pier, that it was carried out in sections and it was found that one section could not without overtime be made ready for the heavy Christmas traffic. No formal system was then in use for measuring the productivity of the labour force but, I am informed, a system was introduced in April 1967 on a trial basis for selected categories of work and it will be extended to all categories.

27. I observed that in the course of the work mentioned in the previous paragraph extra manpower costs were incurred in mixing and transporting concrete by inefficient methods. Authority sought in July 1965 for the purchase of a mixer and two dumpers at a cost of some £3,400 for the effective and economical execution of the work had been refused. I was informed that contracts for new items of plant were not being placed at that time in accordance with a decision that expenditure on capital services should be curtailed and that no expenditure unprovided for in the reduced programme should be incurred in the financial year 1965–66.

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

28. The charge to the subhead in respect of major construction works in progress during the year amounted to £930,388. In addition, the value of stores issued, charges for the use of plant and certain engineers' salaries and travelling expenses were assessed at £483,706. The cost of each scheme to 31 March 1967 was:—

Work			Estimated Cost	Expenditure to 31 March 1967
Catchment Drainage Scheme:			£	£
Inny	..	..	1,840,000 (to be revised)	2,245,647
Moy	..	..	3,260,000 (to be revised)	3,792,931
Deel	..	..	920,000	673,916
Killimor	..	..	800,000	711,434
Existing Embankments:				
Swilly Lower	..	..	111,500	127,405
Shannon Estuary	..	..	912,000 (to be revised)	865,265
Blanket Nook	..	..	51,000	33,707

The balance of the charge to the subhead is made up of sums amounting to £46,896 in respect of intermediate or minor schemes and £4,177 being remanets of expenditure on completed major schemes.

### Vote 18.—Stationery Office

#### *Subhead E.—Paper*

29. In the course of my examination of paper stocks I noticed that considerable quantities were held by contractors on behalf of the Stationery Office and in reply to an inquiry about certain items issued to one contractor I received the following statement:

Type of Paper	Issues to contractor 1966-67	Credited as used by contractor 1966-67	Stocks at 31 March 1967
	Sheets	Sheets	Sheets
White Printing Super Royal 27½	250,000	147,389	553,260
Cream Wove Quad Foolscap 44	220,000	39,942	313,731
Green Quad Foolscap 44	68,000	82,914	292,857
Yellow Quad Foolscap 42	25,000	4,521	89,758
White Printing Ant. D'Royal 50	44,600	38,760	70,313
White Printing D'Royal 45	592,500	314,172	1,260,100

There did not appear to be a regular reconciliation between the Stationery Office records and those of contractors but I have been assured that this will be done at six-monthly intervals from 1 April 1967. From the above table it would appear that unnecessary issues were made to the contractor during the year; I have asked for an explanation and for the value of stocks held by him at 31 March 1967.

### Vote 22.—Garda Síochána

#### *Subhead E.—Station Services*

30. Annual fuel and light allowances for Garda stations are based on the number of public rooms but if the allowances are found to be insufficient the vouched excess cost is also paid. The rates, which have remained unchanged for more than 40 years, sufficed for half of all the stations but the amounts paid in some



of the other cases were as much as five times the appropriate allowance. The basic standards, in my opinion, are unrealistic and I invited the observations of the Accounting Officer. He replied that in some stations increased costs had been offset by a reduction in manpower and hours of attendance but that in others increased costs, an extension of the official heating season, increased incidence of night duty and variations in size and condition of stations and strength of station parties had rendered the allowances inadequate. While he admitted that the old rates are no longer realistic he stated that there had been no general revision as they covered costs for up to 50 per cent. of stations.

## **Vote 27.—Local Government**

### *Motor Vehicle Duties*

31. 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 1966–67 amounted to £10,453,353 compared with £9,594,197 in the previous year. They include fines amounting to £216,993 collected by the Department of Justice; £6,151 in respect of fees received under the Road Traffic Act, 1961, Road Traffic (Public Service Vehicles) Regulations, 1963; £12,752 fees collected by Planning Authorities in respect of appliances and structures for servicing vehicles; £43,491 fees received by the Department of Local Government pursuant to the Road Traffic (Licensing of Drivers) Regulations, 1964, and £78,368 received from government departments in respect of State owned vehicles.

£10,426,491 was paid into the Exchequer and £12,104 was refunded leaving a balance of £159,137 as compared with £144,379 at the end of the previous financial year.

## **Vote 29.—Primary Education**

### *Subhead A.1.—Training Colleges*

32. Reference was made in paragraph 34 of my previous report to the construction of new premises and the conversion of existing buildings at St. Patrick's Training College, Dublin at an estimated cost of £1,500,000, all of which is being financed from voted moneys. Expenditure incurred by the college authorities up to 31 March 1967 amounted to £1,374,107 including £106,343 for professional fees. The charge to the subhead includes £250,000 for direct grants and £61,202 in respect of principal and interest due in the year on the bank loan of £750,000 obtained by the college authorities. The total amounts issued to date are £576,000 for direct grants and £210,086 (principal £107,150; interest £102,936) for loan repayment charges.



### **Vote 30.—Secondary Education**

#### *Subhead J.—Building Grants to Secondary Schools*

33. The scheme of building grants for secondary schools provides that, where the Minister for Education is satisfied that a school cannot from its own resources meet the cost of new school buildings or major extensions to existing buildings and that all or a portion of the cost is being met by way of loan repayable over a number of years, an annual grant may be paid not exceeding 70 per cent. of the loan repayment charges.

#### *Subhead K.—Comprehensive Schools*

34. Reference was made in paragraph 36 of my previous report to contracts for the erection of comprehensive schools at Cootehill, Carraroe and Shannon Airport. The schools were opened in September 1966 but final payments under the contracts had not been made before the end of the financial year. Taking into account £432,565 charged in this account, expenditure on the building of the three schools to 31 March 1967 totalled £591,649 including £73,266 for professional fees. Expenditure to 31 March 1967 on the initial furnishing and equipping of the schools was £8,900 approximately.

Each school is managed by a Board appointed by the Minister for Education; expenses are charged to this subhead and receipts are credited to appropriations in aid. In the period to 31 March 1967 £45,675 was paid for salaries, wages, and miscellaneous expenses arising out of the running of the schools, and fees received amounted to £3,223.

A site for another school, at Glenties, was purchased during the year for £400 and £2,500 was paid for professional fees in connection with plans for that school.

### **Vote 35.—Lands**

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

35. Complaints were made by a number of tenants concerning defects in their dwellinghouses which had been erected in recent years by the Land Commission using direct labour. In the case of a house which had been built in 1960 at a cost of £1,654, expenditure amounting to £490 was incurred between 1962 and 1965 to remedy defects and in 1967 a settlement of £1,000 was made to meet the cost of further repairs plus professional fees. Offers of £200 and £300 were made in two other cases in settlement of claims for defects in houses built in 1961 and 1964 at a cost of £1,836 and £2,784, respectively, and expenditure of £723 was sanctioned in January 1967 to repair five houses built in 1964–65 at a cost of £15,567. I have asked the Accounting Officer the cause of the early deterioration of these houses, and if he is satisfied that the day-to-day supervision and control over direct labour works is adequate.



*Subhead L.—Preservation and Improvement of Game Resources*

36. The charge to this subhead includes expenditure of £10,094 on schemes administered by a joint committee consisting of representatives of the Department of Lands and Bord Fáilte. The committee, set up for a trial period of two years, is to examine and assist schemes of game development for visiting sportsmen.

*Land Purchase Annuities*

37. A considerable number of the instalments of annuities being collected under the Land Purchase Acts are for very small sums. I have asked the Accounting Officer if, in the interests of economy in administration, redemption of annuities is encouraged and if any formal procedures towards this end are in operation.

**Vote 36.—Forestry**

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

38. Machinery hired for use on road construction was retained for periods considerably longer than originally authorised. Technical staff had reported that because of pressure of other work it was impossible for them to control engineering works satisfactorily, and that road works carried out by mechanical means were costing in some cases almost twice what they would have cost with proper supervision. I have asked the Accounting Officer for his observations on the general question of control and supervision of machinery in forestry work.

**Vote 37.—Roinn na Gaeltachta**

*Subhead H.—Gaeltarra Éireann (Deontas-i-gCabhair)*

39. The grant-in-aid of £220,000 for Gaeltarra Éireann in the year ended 31 March 1967 was framed on the basis of £170,000 for current expenses and £50,000 to enable the Board to make grants of a capital nature towards developing minor productive projects. Such grants totalled only £5,145 in the year and, with the sanction of the Department of Finance, the balance, £44,855, was used to increase the amount for current expenses. As I consider that control by Dáil Éireann in cases such as this would be strengthened by providing for capital and non-capital expenditure in separate grants-in-aid, I have deemed it desirable to refer to the matter.

**Vote 38.—Agriculture**

*Subhead CC.3.—World Food Programme (Grant-in-Aid)*

40. Reference was made in paragraph 41 of the report on the accounts for 1962–63 to the provision of a sum of £300,000 as a three-year contribution to the World Food Programme, jointly administered by the United Nations and the Food and Agriculture Organisation. This sum was paid into a grant-in-aid account and was used to meet cash contributions to the Organisation and to



purchase food for dispatch abroad. It has been agreed to contribute a further sum of £600,000 to the Programme for the three-year period 1966-68 and £300,000 of this amount was provided in 1966-67 and paid into the grant-in-aid account. £50,000 was paid from the account during the year in cash and £2,092 for food supplied. The total amounts paid to 31 March 1967 were £135,961 cash and £187,178 for food and the balance in the account at that date was £276,861.

*Subhead E.1.—Improvement of Live Stock, Milk Production, etc.*

41. In September 1965 when the Department of Agriculture was importing continental cattle, facilities were provided for private breeders to import at the same time 39 Charolais cattle on the understanding that they would meet the charges incurred on their own animals. I asked for an explanation for the delay in seeking recoupment of outstanding charges of £7,451 and was informed that this was the first quarantine involving private interests and that, in the light of the experience gained, administrative measures were being taken that would in future reduce the period between release of animals from quarantine and the furnishing of recoupment accounts.

*Subhead K.8.—Land Project*

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

	£
Salaries, wages and allowances .. ..	476,309
Travelling expenses .. ..	78,865
Lime and fertilisers .. ..	353,127
Grants to farmers .. ..	1,777,037
Payments to contractors .. ..	19,788
Advertising and publicity .. ..	5,813
District offices and stores—rent, etc. ..	17,481
Miscellaneous expenses .. ..	421
	<hr/>
	£2,728,841

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 (in Gaeltacht areas three-quarters) of the estimated cost subject to a maximum of £50 per statute acre in western and north-western counties and £45 per acre elsewhere. Grants to farmers amounted to £1,777,037 in the year as compared with £1,580,828 in the previous year.

43. In order to facilitate land reclamation, drainage works on the river Rye were carried out by the Office of Public Works in the years 1955 to 1958 at a cost of £51,669 which was met from the National Development Fund. It was originally arranged that the Office of Public Works would maintain the scheme, the cost to be charged to this subhead, and the county councils of Meath and Kildare undertook to repay the Department. In 1961 the councils were advised that, because the work had not been carried out under the Arterial Drainage Act, 1945, they lacked the statutory authority to comply with their undertaking. Maintenance ceased in 1962 by which time £3,620 had been expended by the Office of Public Works on behalf of the Department of Agriculture.

In reply to my inquiry I was informed that in May 1967 the Department had written to the Office of Public Works asking if the substantial amount of work requiring attention at that stage could be undertaken as an arterial drainage scheme under the provisions of the Arterial Drainage Act, 1945, when future maintenance costs would statutorily be met by the two county councils.

As it appears to me that the failure to maintain this scheme has resulted in undue deterioration and has detracted considerably from the value of the original work I have deemed it desirable to draw attention to the matter.

#### *Subhead K.9.—Lime and Fertilisers Subsidies*

44. 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	£	908,176
Subsidy on phosphatic fertilisers .. ..	3,122,077	
Subsidy on potassic fertilisers .. ..	866,655	
	<hr/>	<hr/>
		£4,896,908

Subsidy is paid on the phosphatic content of fertilisers. In the case of imported compound fertilisers the rate of this subsidy is lower than in the case of home produced compounds, the differential being based on the relative costs of superphosphate in the 1959–60 and 1960–61 seasons. I have inquired whether any procedure exists for the periodic review of this differential in the light of changes that may have taken place in the relevant prices.

45. I noted that excess payments of £30,000 made by the Department in respect of subsidy on imported compound fertilisers had been recovered and I have inquired regarding the circumstances in which the overpayments were made.



*Subhead K.12.—Bovine Tuberculosis Eradication Scheme*

46. The expenditure is made up as follows:—

	£
Compensation for reactor cattle .. ..	1,470,086
Fees to veterinary surgeons .. ..	1,344,464
Supplementary byre and water supply grants	3,086
Travelling, etc., expenses .. ..	37,014
Tuberculin supplies .. ..	33,746
Miscellaneous .. ..	26,701
	<hr/>
	£2,915,097

Receipts amounting to £968,549 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 1967 was £58,189,735 and receipts from the disposal of cattle for slaughter were £18,327,459. The net cost was, therefore, £39,862,276.

*Subhead K.14.—Brucellosis Eradication Scheme*

47. The expenditure under this subhead is made up as follows:—

	£
Compensation for reactors .. ..	125,948
Fees to veterinary surgeons .. ..	107,404
Supplies of vaccine .. ..	8,194
Travelling and miscellaneous .. ..	33,124
	<hr/>
	£274,670

The gross cost of the scheme from its introduction in 1964–65 to 31 March 1967 was £367,525 and receipts from the disposal of cattle for slaughter were £52,848. The net cost was, therefore, £314,677.

Full scale eradication measures involving the testing of all eligible animals and the slaughter of reactors were introduced in County Donegal in May 1966 and extended to Counties Cavan, Leitrim, Monaghan and Sligo in December 1966 and will be gradually extended to other areas. The taking of blood samples for testing is carried out by private veterinary practitioners and the samples are tested free of charge at the Department's laboratory. Reactors are disposed of by the Department to canning firms and compensation is paid to the owners.

Preparatory to the extension of full-scale eradication measures to other areas a programme of vaccination of heifer calves designed to reduce progressively the incidence of the disease has been introduced in eleven counties.

*Subhead K.15.—Scheme of Grants for Calved Heifers*

48. This scheme which commenced on 1 January 1964 continued in operation during 1966–67. The total amount of grants paid in the year was £1,888,005, representing grants for 125,867 calved heifers compared with £2,725,575 for 181,705 heifers in the previous year. Other expenditure during the year was made up of travelling expenses £75,060, and incidental expenses £35,721. The total cost of this scheme to 31 March 1967 was £8,003,911.

*Subhead K.22.—Temporary Scheme of Headage Payments on Fat Cattle exported for immediate slaughter*

49. Because of an unusually steep decline in the market prices of fat cattle it was decided, as a temporary emergency measure, to introduce a scheme of guarantee payments for fat cattle exported for immediate slaughter. The scheme operated from 31 August 1966 to 6 December 1966 and payments totalling £655,953 were made in respect of approximately 90,000 bullocks and 20,000 heifers exported in that period. The weekly rate of payment per head was calculated at approximately two-thirds of the rate payable to carcase meat exporters and was based on minimum weights of  $8\frac{1}{2}$  cwt. for bullocks and  $7\frac{1}{2}$  cwt. for heifers.

50. In the course of audit it was observed that 41 cattle, described as stores on documents issued at the time of export by the six-county Ministry of Agriculture, were accepted as fat cattle for headage payments under the scheme. As the Fatstock Guarantee Scheme which operated in the six counties at that time prescribed lower minimum weights for fat cattle I asked for an explanation.

I was informed that the fact that animals were described as stores by northern veterinary officials did not imply that they were below the minimum weights prescribed under the scheme, that it is their common practice to describe as stores animals not consigned direct to a slaughterhouse, that other considerations besides weight must be taken into account in deciding whether animals are fats or stores and that the terms “fat” and “store” are in many cases interchangeable depending on the market for which the animal is destined. I have also been informed that all cattle exported under the scheme were inspected by officers of the Department at the time of export to ensure that they complied with the minimum weight and quality specifications.

51. The official forms on which exporters submit claims for headage payments provide for the listing by claimants of the identification numbers of all animals claimed for and also for the certification of the claims by departmental inspectors at the points of export and the listing by them of any animals which they reject as ineligible for payments under the scheme. It was



observed in the course of audit that on a claim form four animals were listed as rejected although they had not been included in the number claimed for by the exporter. The Accounting Officer has explained that this was because the identification numbers of the rejected animals had been inserted in error on a wrong claim form. To trace the correct form would, he stated, involve a disproportionate amount of work.

52. It was also observed that a claim submitted by an exporter and certified by the departmental inspectors at the point of export had been altered by the deletion of five bullocks and the addition of five others and that four of those added were not paid for because in the course of the departmental examination of the claim it came to light that they had been included in earlier claims paid to this and another exporter. As the control over the payment of grants under the scheme appears to have rested entirely on the certification of claims by the Department's officers at the points of export I have asked for information as to the circumstances in which the same animals were certified as having been exported on two different dates. I have also asked why the five bullocks were added to the claim in question, by whom they were added and whether they were added before or after certification of the claim at the point of export.

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

53. The expenditure is made up as follows:—

	£
Grant to An Bord Bainne under section 32 of the Dairy Produce Marketing Act, 1961 (Grant-in-Aid) .. .. .	3,450,000
Creamery milk price allowance .. .. .	9,455,961
Special allowance for high quality creamery milk .. .. .	837,137
Contribution to the National Dairy Publicity Council (Grant-in-Aid) .. .. .	30,000
Milk collection pilot scheme .. .. .	7,653
	<hr/>
	£13,780,751

The payment to An Bord Bainne is accounted for in the accounts of An Bord which are audited by me.

54. The creamery milk price allowance was increased from 4d. to 6d. per gallon as from 27 May 1966 and the special allowance of 1d. per gallon for high quality creamery milk was continued throughout the year. Towards offsetting the increase a consumer levy of 28s. 0d. per cwt. was imposed, with effect from 4 June 1966, on butter sold on the home market and yielded £780,905 up to 31 March 1967. The levy was retained by An Bord Bainne and the grant payable by the Department was adjusted accordingly.



## Vote 39.—Fisheries

### *Subhead E.—Inland Fisheries Development*

55. The charge to this subhead includes an extra-statutory payment of £9,000 being *ex-gratia* compensation in respect of the abandonment of a claim to ownership of a several fishery in tidal waters. The claimant had applied to the High Court for a declaration that he was the owner of the fishery but in consideration of a payment of £9,000 he agreed to abandon the proceedings, make a formal surrender of all claims to the fishery and accept full responsibility for the costs of all parties other than the Attorney General, who had been named as a defendant on behalf of the public.

## Vote 40.—Industry and Commerce

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

56. Grants to Córas Tráchtála which, under the provisions of section 16 of the Export Promotion Act, 1959, as amended by section 2 of the Export Promotion (Amendment) Act, 1967, may not exceed £4,500,000, amounted to £2,655,885 at 31 March 1967, including £575,000 issued in the year under review.

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

57. 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 Industrial Grants (Amendment) Act, 1966 extended the powers of An Foras to enable it to establish, develop, maintain and manage industrial estates. The charge to the subhead in the year under review, £5,462,855, includes payments of £421,360 for the development of estates at Galway and Waterford. The aggregate amount of issues to 31 March 1967 was £21,421,826.

### *Subhead P.—Shipbuilding Subsidy*

58. 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, £141,000, comprises a final payment of £16,312 in respect of the third ship, and payments on account, totalling £124,688, in respect of the fourth, fifth and sixth 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 R.—Temporary Assistance for Industry*

59. Irish exporters continued to be assisted by means of grants of up to fifty per cent. of the burden which they had to bear following the imposition of a temporary charge on imports into Britain. Firms who increased their exports qualified under an incentive grant scheme for grants of up to seventy-five per cent.



of the temporary charge. Payments in the year of account, including £627,679 under the incentive grant scheme, amounted to £2,210,139. The Industrial Grants (Amendment) Act, 1964, enabled An Foras Tionscal to make supplemental grants in cases of exceptional difficulty and these amounted to £78,874 in the year under review. The temporary charge which was imposed in October 1964 was discontinued in November 1966. The total amount of claims paid up to 31 March 1967 was £4,488,756 and £114,281 was paid by An Foras Tionscal in special cases. I understand that the balance of claims to be met amounts to about £250,000.

*Subhead S.—Promotion of Buy Irish Campaign*

60. Reference was made in previous reports to the formation of a committee in 1964 to conduct a campaign to encourage support in the home market for Irish manufactured goods. The committee's expenses in the year under review were met from this subhead as follows:—

	£
Advertising, publicity and promotions ..	14,444
Salaries, wages, etc. .. ..	5,209
General administration expenses ..	4,516
	<hr/>
	£24,169
	<hr/>

*Subhead V.—Castlecomer Collieries, Ltd.*

61. Further provision was made by supplementary estimate for assistance for Castlecomer Collieries, Ltd., who had run into financial difficulties as mentioned in paragraph 58 of my previous report. £12,000 was paid to the company in the year under review to cover expenses of mining and exploratory work while its future prospects were under investigation. The total financial assistance from public funds amounted at 31 March 1967 to £115,480.

**Vote 41.—Transport and Power**

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

62. Section 15 of the Transport Act, 1958, authorises the payment of grants from voted moneys to Córas Iompair Éireann to meet the cost of compensation paid to employees, including those of the former Great Northern Railway Board, whose services were dispensed with or conditions worsened in the period from 16 July 1958 to 31 March 1964. Including £395,519 charged to this subhead, grants issued amounted to £3,160,478. The grants paid were supported by auditors' certificates of the amounts expended on compensation.

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

*Subhead F.2.—Resort Development (Grant-in-Aid)*

*Subhead F.3.—Development of Holiday Accommodation (Grant-in-Aid)*

63. Grants issued to Bord Fáilte Éireann to 31 March 1967 are shown in the following statements:—

	£	£
(1) For administration, general expenses and interest grants		
prior to 1966–67 .. ..	5,386,456	
1966–67 .. ..	1,911,000	
	—————	7,297,456
(2) For resort development (statutory limit, £3.25 million)		
prior to 1966–67 .. ..	992,717	
1966–67 .. ..	260,000	
	—————	1,252,717
(3) For development of holiday accom- modation (statutory limit, £3 million) prior to 1966–67 ..	1,430,000	
1966–67 ..	500,000	
	—————	1,930,000

*Subhead G.2.—Constructional Works at Airports including furnish-  
ing of Buildings*

64. A tender amounting to £199,710 was accepted in June 1961 for the erection of the Technical Administration and Staff Catering building at Dublin Airport.

On scrutinising the bill of quantities prepared by a firm of quantity surveyors I observed that it included provisional and P.C. sums totalling £77,000 and an item of £43,000 to cover sub-contracts for mechanical, etc., services so that in the event it transpired that only work to a value of £80,000 was specified in detail. The postponement of detailed planning and the inclusion of provisional or P.C. sums in respect of specialist or sub-contracted items to this extent appears to me unsatisfactory, it encourages variations and has the disadvantage of leaving exact costs unknown until such items are adjusted; moreover, the responsibility of the main contractor is lessened because he does not select all the sub-contractors and this is likely to increase costs.

From my examination of the final statement of costs in this case I noted that variations on contract and adjustment of provisional and P.C. sums amounted to £136,396 (omissions) and £145,276 (additions), 86 per cent. and 92 per cent., respectively, of the entire contract, excluding the mechanical services. I have inquired why such substantial provisional sums were permitted.



65. The same firm of quantity surveyors was employed to measure variations and prepare the final account. The scale of professional charges provides for a reduced over-all fee where the quantity surveyor is, before the project commences, employed to prepare the bill of quantities and to settle the final account but in this case the quantity surveyor was not engaged to measure the variations and settle the final account until three months after the contract had been placed and the benefit of the reduced rate of fee was not obtained. I have communicated with the Accounting Officer.

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

66. Grants to the company for its general purposes under the Shannon Free Airport Development Company Limited Acts, 1959 to 1965, including £320,000 charged to this subhead, amounted to £2,355,500 at 31 March 1967. 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. £330,000 issued during the year brought the total issues to £4,472,000 by 31 March 1967.

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

67. Section 5 of the Shannon Free Airport Development Company Limited (Amendment) Act, 1963, empowers the Minister to pay grants to the company in respect of houses provided as part of a scheme for the provision of houses and community services for the purposes of the industrial estate at the airport. Subsidies are paid annually to enable the company to let houses at reduced rents; the amount paid in the year was, as shown in the account, £41,500. No new houses were completed during the year, accordingly no grants equivalent to those normally payable under the Housing Acts were paid.

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. £520,000 advanced during the year brought the total advances to £2,529,000 by 31 March 1967.

**Vote 42.—Posts and Telegraphs**

*Stores*

68. 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 £3,598,416 on 31 March 1967 engineering stores to the



value of £10,676 were held on behalf of other government departments. Stores other than engineering stores were valued at £500,734 including £193,432 in respect of stores held for other government departments.

Including works in progress on 31 March 1967, the expenditure on manufacturing jobs in the factory during the year amounted to £35,897, expenditure on repair work (other than repairs to mechanical transport) to £116,906, and expenditure on mechanical transport repairs to £19,960.

#### *Revenue*

69. 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 1966-67 and 1965-66 is shown in the following statement:—

	1966-67	1965-66
	£	£
Postal service . . . . .	7,963,840	7,644,116
Telegraph service . . . . .	629,945	567,039
Telephone service . . . . .	9,857,064	9,224,109
	<hr/> £18,450,849	<hr/> £17,435,264

£18,330,000 was paid into the Exchequer during the year leaving a balance of £2,386,260 at 31 March 1967 as compared with £2,265,411 at the end of the previous financial year.

Sums amounting to £1,508 due for telephone services provided in prior years were written off during the year as irrecoverable.

70. Post Office moneys were paid into a special deposit account in the Central Bank during the bank strike last year and a balance of £2,250,000 was retained in that account. Interest amounting to £146,715 was received and has been brought to account as an exchequer extra receipt.

#### *Post Office Savings Bank*

71. The accounts of the Post Office Savings Bank for the year ended 31 December 1966 were submitted to a test examination with satisfactory results. The balance due to depositors, inclusive of interest, amounted to £130,469,307 (including £19,935,899 in respect of liability to Trustee Savings Banks) on 31 December 1966 as compared with £129,275,275 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 £7,041,565. Of this sum £3,259,059 was applied as interest paid and credited to depositors, management expenses absorbed £385,451 and the balance, £3,397,055, was set aside towards provision against depreciation in the value of securities.



**Vote 43.—Defence**  
*Subhead K.—Provisions*

72. 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:—

	1966-67	1965-66
	Pence per lb.	Pence per lb.
Bread:		
Cost of production ..	9·7	8·5
Cost delivered Dublin	10·3	9·1
Meat:		
Dublin .. ..	47·2	46·0
Curragh .. ..	44·1	46·2

The average price of cattle purchased for the Dublin and Curragh areas was £87 and £88 per head, respectively, as compared with £92 per head in each area in the previous year, while the average production of beef per head was 678 lbs. and 687 lbs., respectively, as compared with 693 lbs. and 683 lbs.

*Subhead P.—Naval Stores*

73. Since December 1965 official launches have been unable to ply between Cobh and Spike Island because of the bridge erected by Irish Steel Holdings, Ltd. to link Haulbowline Island and the mainland. The Department of Defence has entered into a contract to provide an alternative boat service which cost £6,903 during the year.

74. In the course of audit I learned that the procedure for delivering stores by boat to Haulbowline is time consuming and that the loss in handling loose materials is substantial. As a result of my inquiry representations have been made to the company to allow the Department use the bridge to deliver stores in a more economical way.

*Subhead S.—Buildings*

75. Fresh water supplies for Haulbowline are purchased from Cobh Urban District Council and are carried by submarine pipe line to the island. The steel main, renewed in 1939-40 at a cost of £5,440, gradually developed leaks and it was replaced by the Office of Public Works in 1961 by six polythene pipes at a cost of £21,000 of which fifty per cent. was contributed by the industry located on the island. A check undertaken in 1966 revealed leaks in two of the polythene pipes and when these were being repaired in March 1967 a further leak was discovered in a third pipe. I inquired whether any warranty had been obtained as to the suitability of polythene pipes for this purpose. I also asked the cost of repairing the leaks and the estimated cost of the water lost.

*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	£ 6,586
(b) Compensation for property commandeered, damaged or hired .. .. .	299
(c) Compensation in cases where personnel were injured during training including compensation for personal injuries to members of An Fórsa Cosanta Áitiúil, an Slua Muirí and An Cór Breathnadóirí .. .. .	1,166
	<hr/> £8,051 <hr/>

*Stores*

77. Reports on inspections of Civil Defence equipment on charge to local authorities disclosed that in some cases the position regarding storage and security was unsatisfactory. I have communicated with the Accounting Officer regarding the steps taken to ensure compliance with regulations.

**Vote 45.—External Affairs**

*Subhead H.—Canadian Universal and International Exhibition, 1967*

78. The charge of £2,378 represents expenditure in relation to a proposed Irish pavilion at the exhibition incurred before it was decided not to participate.

**Vote 46.—International Co-Operation**

*Overseas Trainee Fund*

79. Reference was made in paragraph 79 of my report on the accounts for the year 1964–65 to two schemes for the training of administrators for Zambia. The cost of the schemes which were completed in 1964 and 1965 has now been determined at £55,524. Of this amount £25,361 was contributed by the Zambian Government and the balance, £30,163, has, with the approval of the Minister for Finance, been met by grants from the Fund.

**Vote 47.—Social Welfare**

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

80. Payments from this subhead to the Social Insurance Fund in the year under review amounted to £13,513,000. These payments are subject to adjustment when the audited accounts of the Fund are available.



## *Social Assistance Overpayments*

81. Sums recovered in respect of overpayments of social assistance charged in prior years' accounts were:— £16,433 in cash credited to appropriations in aid and £6,051 withheld from current entitlements. Overpayments amounting to £11,393 were treated as irrecoverable. The total amount of overpayments not disposed of at 31 March 1967 was £68,559 as compared with £60,086 at 31 March 1966. During the year 14 individuals were prosecuted for irregularly obtaining or attempting to obtain social assistance and convictions were secured in 11 cases.

### **Vote 48.—Health**

#### *Subhead G.—Grants to Health Authorities*

82. To ensure that the cost of approved health services falling on local rates in respect of the year 1966–67 would not exceed that of 1965–66, supplementary grants provisionally calculated at £1,305,000 were paid during the year on the basis of estimates supplied by the health authorities.

E. F. SUTTLE,

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

17th August, 1967.



## PUBLIC SERVICES

xxix

## APPROPRIATION ACCOUNTS, 1966-67

## 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 .. .. .	16,400	—	16,400	£ 16,007	£ —	£ 16,007	£ 393	£ —	£ —	£ 393	£ —	£ —	1
2	HOUSES OF THE OIREACHTAS .. .. .	539,000	—	539,000	531,782	—	531,782	7,218	—	—	7,218	—	255	2
3	DEPARTMENT OF THE TAOISEACH .. .. .	48,600	—	48,600	46,467	—	46,467	2,133	—	—	2,133	—	—	3
4	CENTRAL STATISTICS OFFICE .. .. .	414,950	1,500	413,450	409,860	2,092	407,768	5,090	592	—	5,682	—	—	4
5	COMPTROLLER AND AUDITOR GENERAL .. .. .	75,400	14,500	60,900	72,673	14,055	58,618	2,727	—	445	2,282	—	—	5
6	OFFICE OF THE MINISTER FOR FINANCE .. .. .	804,940	7,160	797,780	774,945	7,675	767,270	29,995	515	—	30,510	—	—	6
7	OFFICE OF THE REVENUE COMMISSIONERS .. .. .	4,225,000	140,000	4,085,000	3,982,384	140,537	3,841,847	242,616	537	—	243,153	—	—	7
8	PUBLIC WORKS AND BUILDINGS .. .. .	9,292,117	1,058,117	8,234,000	8,750,953	997,704	7,753,249	541,164	—	60,413	480,751	—	—	8
9	EMPLOYMENT AND EMERGENCY SCHEMES .. .. .	557,000	42,000	515,000	545,904	50,627	495,277	11,096	8,627	—	19,723	—	—	9
10	STATE LABORATORY .. .. .	44,550	1,550	43,000	44,322	1,611	42,711	228	61	—	289	—	—	10
11	CIVIL SERVICE COMMISSION .. .. .	107,500	56,000	51,500	105,917	56,746	49,171	1,583	746	—	2,329	—	—	11
12	An Chomhairle Ealaíon .. .. .	40,000	—	40,000	40,000	—	40,000	—	—	—	—	—	—	12
13	SUPERANNUATION AND RETIRED ALLOWANCES .. .. .	2,185,000	205,000	1,980,000	2,078,385	203,676	1,874,709	106,615	—	1,324	105,291	—	—	13
14	SECRET SERVICE .. .. .	8,000	—	8,000	5,433	—	5,433	2,567	—	—	2,567	—	—	14
15	AGRICULTURAL GRANTS .. .. .	13,520,000	—	13,520,000	13,332,904	—	13,332,904	187,096	—	—	187,096	—	—	15
16	LAW CHARGES .. .. .	291,000	8,000	283,000	255,347	10,950	244,397	35,653	2,950	—	38,603	—	—	16
17	MISCELLANEOUS EXPENSES .. .. .	183,470	—	183,470	176,452	—	176,452	7,018	—	—	7,018	—	186,875	17
18	STATIONERY OFFICE .. .. .	977,000	217,000	760,000	975,352	220,639	754,713	1,648	3,639	—	5,287	—	—	18
19	VALUATION AND ORDNANCE SURVEY .. .. .	328,250	38,000	290,250	311,716	39,878	271,838	16,534	1,878	—	18,412	—	—	19
20	RATES ON GOVERNMENT PROPERTY .. .. .	883,000	114,000	769,000	806,118	100,323	705,795	76,882	—	13,677	63,205	—	—	20
21	OFFICE OF THE MINISTER FOR JUSTICE .. .. .	266,535	525	266,010	231,341	136	231,205	35,194	—	389	34,805	1,500	1,454	21
22	GARDA Síochána .. .. .	10,420,240	390,240	10,030,000	10,179,625	416,053	9,763,572	240,615	25,813	—	266,428	—	—	22
23	PRISONS .. .. .	456,760	38,310	418,450	424,450	31,710	392,740	32,310	—	6,600	25,710	—	—	23
24	COURTS .. .. .	623,450	40,450	583,000	574,171	63,036	511,135	49,279	22,586	—	71,865	4,100	2,762	24
25	LAND REGISTRY AND REGISTRY OF DEEDS .. .. .	257,930	—	257,930	208,107	—	208,107	49,823	—	—	49,823	—	—	25
26	CHARITABLE DONATIONS AND BEQUESTS .. .. .	12,873	43	12,830	11,488	37	11,451	1,385	—	6	1,379	—	—	26
27	LOCAL GOVERNMENT .. .. .	8,805,450	224,000	8,581,450	8,105,791	196,374	7,909,417	699,659	—	27,626	672,033	—	—	27
28	OFFICE OF THE MINISTER FOR EDUCATION .. .. .	1,319,520	19,300	1,300,220	1,297,351	19,355	1,277,996	22,169	55	—	22,224	—	—	28
29	PRIMARY EDUCATION .. .. .	19,596,820	130,220	19,466,600	19,467,052	131,370	19,335,682	129,768	1,150	—	130,918	—	35,092	29
30	SECONDARY EDUCATION .. .. .	6,806,630	56,530	6,750,100	6,800,594	54,433	6,746,161	6,036	—	2,097	3,939	—	—	30
31	VOCATIONAL EDUCATION .. .. .	3,688,960	55,000	3,633,960	3,660,416	55,278	3,605,138	28,544	278	—	28,822	—	—	31
32	REFORMATORY AND INDUSTRIAL SCHOOLS .. .. .	266,000	3,500	262,500	247,216	3,514	243,702	18,784	14	—	18,798	—	—	32
33	UNIVERSITIES AND COLLEGES AND DUBLIN INSTITUTE FOR ADVANCED STUDIES .. .. .	3,534,800	—	3,534,800	3,364,616	—	3,364,616	170,184	—	—	170,184	—	—	33
34	NATIONAL GALLERY .. .. .	26,340	270	26,070	25,315	311	25,004	1,025	41	—	1,066	—	—	34
35	LANDS .. .. .	3,381,000	226,000	3,155,000	3,289,126	245,394	3,043,732	91,874	19,394	—	111,268	—	—	35
36	FORESTRY .. .. .	4,159,500	762,500	3,397,000	3,754,247	604,102	3,150,145	405,253	—	158,398	246,855	—	—	36
37	ROINN NA GAELTACHTA .. .. .	1,010,060	6,050	1,004,010	1,006,323	2,931	1,003,392	3,737	—	3,119	618	—	—	37
38	AGRICULTURE .. .. .	40,049,662	1,573,662	38,476,000	39,878,685	1,539,267	38,339,418	170,977	—	34,395	136,582	66,076	83,080	38
39	FISHERIES .. .. .	822,000	28,600	793,400	763,798	41,675	722,123	58,202	13,075	—	71,277	10	—	39
40	INDUSTRY AND COMMERCE .. .. .	10,384,200	129,500	10,254,700	10,287,674	154,598	10,133,076	96,526	25,098	—	121,624	—	—	40
41	TRANSPORT AND POWER .. .. .	9,288,635	1,657,635	7,631,000	9,131,225	1,830,989	7,300,236	157,410	173,354	—	330,764	—	—	41
42	POSTS AND TELEGRAPHS .. .. .	27,826,000	8,220,000	19,606,000	26,975,232	7,744,344	19,230,888	850,768	—	475,656	375,112	1,930,000	2,043,788	42
43	DEFENCE .. .. .	11,655,839	853,829	10,802,010	11,452,279	1,084,772	10,367,507	203,560	230,943	—	434,503	—	—	43
44	ARMY PENSIONS .. .. .	2,578,547	2,547	2,576,000	2,518,855	2,460	2,516,395	59,692	—	87	59,605	—	36,153	44
45	EXTERNAL AFFAIRS .. .. .	789,005	8,125	780,880	782,206	10,759	771,447	6,799	2,634	—	9,433	—	—	45
46	INTERNATIONAL CO-OPERATION .. .. .	204,350	50	204,300	200,870	282	200,588	3,480	232	—	3,712	—	5,511	46
47	SOCIAL WELFARE .. .. .	45,332,000	2,022,000	43,310,000	44,994,991	2,019,909	42,975,082	337,009	—	2,091	334,918	—	—	47
48	HEALTH .. .. .	19,829,400	22,400	19,807,000	19,814,260	21,992	19,792,268	15,140	—	408	14,732	—	—	48
49	CENTRAL MENTAL HOSPITAL .. .. .	86,400	3,500	82,900	83,638	3,388	80,250	2,762	—	112	2,650	—	—	49
50	LABOUR .. .. .	38,600	—	38,600	27,252	—	27,252	11,348	—	—	11,348	—	—	50
51	REMUNERATION .. .. .	2,125,000	—	2,125,000	2,125,000	—	2,125,000	—	—	—	—	—	—	51
TOTAL .. £		270,183,683	18,377,613	251,806,070	264,946,115	18,124,982	246,821,133	5,237,568	534,212	786,843		2,001,686	2,394,970	

TOTAL AMOUNT TO BE SURRENDERED .. .. . £ 4,984,937



PLANT SERVICES					APPROPRIATION ACCOUNT, 1963-64				
SUMMARY					SUMMARY				
Plant Services	Actual	Approved	Not	On Order	Plant Services	Actual	Approved	Not	On Order
1	12,100	12,100			1	12,100	12,100		
2	231,122	231,122			2	231,122	231,122		
3	408,200	408,200			3	408,200	408,200		
4	42,600	42,600			4	42,600	42,600		
5	10,400	10,400			5	10,400	10,400		
6	1,000	1,000			6	1,000	1,000		
7	1,000	1,000			7	1,000	1,000		
8	1,000	1,000			8	1,000	1,000		
9	1,000	1,000			9	1,000	1,000		
10	1,000	1,000			10	1,000	1,000		
11	1,000	1,000			11	1,000	1,000		
12	1,000	1,000			12	1,000	1,000		
13	1,000	1,000			13	1,000	1,000		
14	1,000	1,000			14	1,000	1,000		
15	1,000	1,000			15	1,000	1,000		
16	1,000	1,000			16	1,000	1,000		
17	1,000	1,000			17	1,000	1,000		
18	1,000	1,000			18	1,000	1,000		
19	1,000	1,000			19	1,000	1,000		
20	1,000	1,000			20	1,000	1,000		
21	1,000	1,000			21	1,000	1,000		
22	1,000	1,000			22	1,000	1,000		
23	1,000	1,000			23	1,000	1,000		
24	1,000	1,000			24	1,000	1,000		
25	1,000	1,000			25	1,000	1,000		
26	1,000	1,000			26	1,000	1,000		
27	1,000	1,000			27	1,000	1,000		
28	1,000	1,000			28	1,000	1,000		
29	1,000	1,000			29	1,000	1,000		
30	1,000	1,000			30	1,000	1,000		
31	1,000	1,000			31	1,000	1,000		
32	1,000	1,000			32	1,000	1,000		
33	1,000	1,000			33	1,000	1,000		
34	1,000	1,000			34	1,000	1,000		
35	1,000	1,000			35	1,000	1,000		
36	1,000	1,000			36	1,000	1,000		
37	1,000	1,000			37	1,000	1,000		
38	1,000	1,000			38	1,000	1,000		
39	1,000	1,000			39	1,000	1,000		
40	1,000	1,000			40	1,000	1,000		
41	1,000	1,000			41	1,000	1,000		
42	1,000	1,000			42	1,000	1,000		
43	1,000	1,000			43	1,000	1,000		
44	1,000	1,000			44	1,000	1,000		
45	1,000	1,000			45	1,000	1,000		
46	1,000	1,000			46	1,000	1,000		
47	1,000	1,000			47	1,000	1,000		
48	1,000	1,000			48	1,000	1,000		
49	1,000	1,000			49	1,000	1,000		
50	1,000	1,000			50	1,000	1,000		
51	1,000	1,000			51	1,000	1,000		
52	1,000	1,000			52	1,000	1,000		
53	1,000	1,000			53	1,000	1,000		
54	1,000	1,000			54	1,000	1,000		
55	1,000	1,000			55	1,000	1,000		
56	1,000	1,000			56	1,000	1,000		
57	1,000	1,000			57	1,000	1,000		
58	1,000	1,000			58	1,000	1,000		
59	1,000	1,000			59	1,000	1,000		
60	1,000	1,000			60	1,000	1,000		
61	1,000	1,000			61	1,000	1,000		
62	1,000	1,000			62	1,000	1,000		
63	1,000	1,000			63	1,000	1,000		
64	1,000	1,000			64	1,000	1,000		
65	1,000	1,000			65	1,000	1,000		
66	1,000	1,000			66	1,000	1,000		
67	1,000	1,000			67	1,000	1,000		
68	1,000	1,000			68	1,000	1,000		
69	1,000	1,000			69	1,000	1,000		
70	1,000	1,000			70	1,000	1,000		
71	1,000	1,000			71	1,000	1,000		
72	1,000	1,000			72	1,000	1,000		
73	1,000	1,000			73	1,000	1,000		
74	1,000	1,000			74	1,000	1,000		
75	1,000	1,000			75	1,000	1,000		
76	1,000	1,000			76	1,000	1,000		
77	1,000	1,000			77	1,000	1,000		
78	1,000	1,000			78	1,000	1,000		
79	1,000	1,000			79	1,000	1,000		
80	1,000	1,000			80	1,000	1,000		
81	1,000	1,000			81	1,000	1,000		
82	1,000	1,000			82	1,000	1,000		
83	1,000	1,000			83	1,000	1,000		
84	1,000	1,000			84	1,000	1,000		
85	1,000	1,000			85	1,000	1,000		
86	1,000	1,000			86	1,000	1,000		
87	1,000	1,000			87	1,000	1,000		
88	1,000	1,000			88	1,000	1,000		
89	1,000	1,000			89	1,000	1,000		
90	1,000	1,000			90	1,000	1,000		
91	1,000	1,000			91	1,000	1,000		
92	1,000	1,000			92	1,000	1,000		
93	1,000	1,000			93	1,000	1,000		
94	1,000	1,000			94	1,000	1,000		
95	1,000	1,000			95	1,000	1,000		
96	1,000	1,000			96	1,000	1,000		
97	1,000	1,000			97	1,000	1,000		
98	1,000	1,000			98	1,000	1,000		
99	1,000	1,000			99	1,000	1,000		
100	1,000	1,000			100	1,000	1,000		



ACCOUNT of the sums expended in the year ended 31st March 1967, compared with the sums granted, and the salaries and expenses of the Office of the President, and the President's Establishment, including a Grant-in-Aid.

Particulars	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
A—Salaries, Wages and Allowances	12,550	12,444	2	2
B—Travelling and Subsistence	1,800	1,875	—	75
C—Post Office Services	—	—	—	—
D—Motor (Grant-in-Aid)	—	—	—	—
<b>TOTAL</b>	<b>14,350</b>	<b>14,319</b>	<b>2</b>	<b>75</b>

# APPROPRIATION ACCOUNTS— PUBLIC SERVICES 1966-67

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT				
B.—The expenditure on travelling cannot be closely estimated.				
1967	1966-67	1965-66	1964-65	1963-64
1967	1,875	1,800	1,800	1,800
1966-67	1,875	1,800	1,800	1,800
1965-66	1,875	1,800	1,800	1,800
1964-65	1,875	1,800	1,800	1,800
1963-64	1,875	1,800	1,800	1,800
NOTE				
In addition to the amount expended under Subhead A, a further sum of £170 was expended to the Vote for Remuneration (No. 102).				
1967	1,875	1,800	1,800	1,800
1966-67	1,875	1,800	1,800	1,800
1965-66	1,875	1,800	1,800	1,800
1964-65	1,875	1,800	1,800	1,800
1963-64	1,875	1,800	1,800	1,800
T. K. WHITEHEAD, Secretary to the President's Establishment (No. 102).				
1967	1,875	1,800	1,800	1,800
1966-67	1,875	1,800	1,800	1,800
1965-66	1,875	1,800	1,800	1,800
1964-65	1,875	1,800	1,800	1,800
1963-64	1,875	1,800	1,800	1,800
J. F. SUTTLE, Comptroller and Auditor General.				

I have reviewed the above Account in accordance with the provisions of the Expenditure and Audit Regulations Act, 1951. I have obtained all the information and explanations that I have required, and I certify that the result of my audit, that in my opinion the above Account is correct.



## Vote 1

## PRESIDENT'S ESTABLISHMENT

ACCOUNT of the sum expended, in the year ended 31st March, 1967, 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 .. .. .	13,550	13,174	376	—
B.—Travelling and Incidental Expenses .. .. .	300	210	90	—
C.—Post Office Services ..	1,800	1,873	—	73
D.—Motor Cars—Replacement (Grant-in-Aid) .. .. .	750	750	—	—
TOTAL .. .. .	16,400	16,007	466	73

Surplus to be surrendered .. £393

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

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

## NOTE

In addition to the amount expended under Subhead A a further sum of £170 was charged to the Vote for Remuneration (No. 51).

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
25th May, 1967.

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, 1967, compared with the sum granted, for the Salaries and Expenses of the Houses of the Oireachtas, including certain Grants-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>DÁIL ÉIREANN</b>				
A.—Salaries of Holders of certain Appointed Offices and Allowances of Comhaltai ..	219,135	218,687	448	—
B.—Travelling Expenses of Comhaltai .. .. .	67,000	67,518	—	518
<b>SEANAD ÉIREANN</b>				
C.—Salaries of Holders of certain Appointed Offices and Allowances of Seanadóirí ..	61,925	61,925	—	—
D.—Travelling Expenses of Seanadóirí .. .. .	16,500	17,714	—	1,214
<b>HOUSES OF THE OIREACHTAS</b>				
E.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas .. .. .	139,480	131,619	7,861	—
F.1.—Post Office Services ..	23,650	24,312	—	662
F.2.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas .. .. .	1,450	1,378	72	—
G.—Inter-Parliamentary Activities (Grant-in-Aid) .. .. .	3,850	2,850	1,000	—
H.—Expenses of the Restaurant (Grant-in-Aid) .. .. .	4,500	4,500	—	—
I.—Allowances to certain Former Members of the Houses of the Oireachtas .. .. .	1,500	1,279	221	—
J.—Witnesses' Expenses ..	10	—	10	—
<b>TOTAL .. .. .</b>	<b>£ 539,000</b>	<b>531,782</b>	<b>9,612</b>	<b>2,394</b>

Surplus to be surrendered .. £7,218



## Vote 2

Extra receipts payable to Exchequer	£
Refund of salary of officer seconded to Council of Europe	.. 255

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

D.—The provision for travelling is necessarily conjectural.

G.—The full grant-in-aid was not drawn as an anticipated visit of a French delegation did not materialise.

I.—Saving due to the death of one pensioner and to no new pensions being awarded.

### EXTRA REMUNERATION (exceeding £50)

A Stationery Clerk, two Clerk-Typists, ten Messengers and two Cleaners received sums ranging from £51 to £195 for overtime. The total amount paid in respect of overtime was £2,361.

### NOTES

In addition to the amount expended under Subhead E a further sum of £2,800 was charged to the Vote for Remuneration (No. 51).

Fees (stamps) amounting to £294 in respect of this service were received during the year.

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
20th June, 1967.

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

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

ACCOUNT of the sum expended, in the year ended 31st March, 1967, 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 .. .. .	45,250	43,691	1,559	—
B.—Travelling and Incidental Expenses .. .. .	1,150	565	585	—
C.—Post Office Services ..	2,200	2,211	—	11
TOTAL .. .. .	£ 48,600	£ 46,467	2,144	11
Surplus to be surrendered ..			£2,133	

#### 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 gratuity of £85 was paid to an Assistant Principal Officer.

A Staff Officer, a Clerical Officer and a Clerk-Typist received amounts of £65, £68 and £63, respectively, in respect of overtime. The total amount paid in respect of overtime was £257.

#### NOTES

In addition to the amount expended under Subhead A, a further sum of £800 was charged to the Vote for Remuneration (No. 51).

The Account of the Vote for Lands includes expenditure of £164 in respect of an officer temporarily lent, without repayment, to this Department.

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
7th June, 1967.

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, 1967, 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 .. ..				
<i>Original</i> .. .. £268,000				
<i>Supplementary</i> .. 5,000				
	273,000	270,239	2,761	—
B.—Travelling and Incidental Expenses .. ..				
<i>Original</i> .. .. £24,050				
<i>Supplementary</i> .. 4,300				
	28,350	27,623	727	—
C.—Post Office Services .. ..	10,600	10,118	482	—
D.—Collection of Statistics .. ..				
<i>Original</i> .. .. £90,800				
<i>Supplementary</i> .. 12,200				
	103,000	101,880	1,120	—
GROSS TOTAL .. ..				
<i>Original</i> .. .. £393,450				
<i>Supplementary</i> .. 21,500				
	£ 414,950	409,860	5,090	—
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £5,090	
			Surplus of Appropriations in Aid realised	
Deduct—				
E.—Appropriations in Aid .. ..	1,500	2,092	£592	
NET TOTAL .. ..			Total Surplus to be surrendered	
<i>Original</i> .. .. £391,950				
<i>Supplementary</i> .. 21,500				
	£ 413,450	407,768	£5,682	

## APPROPRIATIONS IN AID

Refund from Council of Europe of salary of officer .. ..	£
	263
Refund from the Economic and Social Research Institute arising out of the secondment of Dr. M. D. McCarthy .. ..	406
Other receipts were mainly in respect of statistical information supplied.	



## EXTRA REMUNERATION (exceeding £50)

An Assistant Principal Officer received £150, two Higher Executive Officers £100 and £56 and an Executive Officer £100 for higher duties.

A Staff Officer received £198, four Clerical Officers sums ranging from £64 to £89, thirty Clerk-Typists sums ranging from £51 to £96, a Temporary Male Clerk £66 and two Messengers £72 and £52 for overtime.

Eight temporary card punchers received sums ranging from £52 to £100 in respect of overtime plus output bonus.

A Clerical Officer received an allowance of £100 for programme computing duties. The total amount paid in respect of overtime was £5,456.

## NOTE

This Account includes expenditure of £597 in respect of an officer temporarily lent, without repayment, to another Department.

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
28th June, 1967.

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

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



# Vote 5      COMPTROLLER AND AUDITOR GENERAL

ACCOUNT of the sum expended, in the year ended 31st March, 1967, 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 .. .. .	73,400	71,278	2,122	—
B.—Travelling and Incidental Expenses .. .. .	1,650	1,097	553	—
C.—Post Office Services ..	350	298	52	—
GROSS TOTAL .. £	75,400	72,673	2,727	—
			Surplus of Gross Estimate over Expenditure £2,727	
Deduct—	Estimated	Realised	Deficiency of Appropriations in Aid realised	
D.—Appropriations in Aid ..	14,500	14,055	£445	
NET TOTAL .. £	60,900	58,618	Net Surplus to be surrendered £2,282	

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

- A.—Saving mainly due to vacancies unfilled. In addition to the amount charged to this subhead a sum of £330 was borne on the Vote for Remuneration (No. 51).
- B.—Saving due to local audits involving travelling and subsistence not being carried out to the extent anticipated.
- C.—Saving mainly due to charges for telephone services being less than anticipated and to charges for other services not materialising within the year.

## APPROPRIATIONS IN AID

Deficiency mainly due to an anticipated audit fee not being received by the 31st March.

K. M. FOWLER,  
Accounting Officer.

31st May. 1967.

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, 1967, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Finance, including the Paymaster-General's 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 .. ..	399,200	386,786	12,414	—
B.—Management of Government Stocks .. ..	130,700	129,958	742	—
C.—Travelling and Incidental Expenses .. ..	7,000	9,603	—	2,603
D.—Post Office Services ..	122,000	122,284	—	284
E.—Institute of Public Administration .. ..	27,700	27,700	—	—
F.—Comhlacht Comhairleach na Gaeilge .. ..	2,500	1,438	1,062	—
G.—Savings Committee				
<i>Original</i> .. ..	£10,200			
<i>Supplementary</i> .. ..	4,000			
	14,200	11,625	2,575	—
H.—Civil Service Arbitration Board				
<i>Original</i> .. ..	£2,000			
<i>Supplementary</i> .. ..	1,000			
	3,000	2,871	129	—
I.—Tribunal on Clerical Pay Levels in the Public Services				
<i>Original</i> .. ..	£10			
<i>Supplementary</i> .. ..	2,690			
	2,700	2,642	58	—
J.—Economic Research Institute				
<i>Original</i> .. ..	£1,500			
<i>Less Supplementary</i> .. ..	560			
	940	940	—	—
J.1.—Economic and Social Research Institute (Grant-in-Aid)				
<i>Original</i> .. ..	Nil			
<i>Supplementary</i> .. ..	£58,000			
	58,000	44,314	13,686	—
K.—Grants to County Development Teams .. ..	30,000	31,996	—	1,996
K.1.—Special Aid to Projects in the West				
<i>Original</i> .. ..	Nil			
<i>Supplementary</i> .. ..	£5,000			
	5,000	1,812	3,188	—



# Vote 6

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
K.2.—Group on Organisation in the Public Services				
Original .. Nil				
Supplementary .. £2,000				
	2,000	976	1,024	—
GROSS TOTAL				
Original .. £732,810				
Supplementary .. 72,130				
£	804,940	774,945	34,878	4,883
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £29,995	
Deduct—			Surplus of Appropriations in Aid realised	
L.—Appropriations in Aid ...	7,160	7,675	£515	
NET TOTAL			Total Surplus to be surrendered	
Original .. £725,650				
Supplementary .. 72,130				
£	797,780	767,270	£30,510	

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

- C.—Outlay on fees for training courses, etc., for staff and on miscellaneous minor items was greater than had been estimated.
- F.—Tharla go raibh na costais taistil agus cothú níos lú ná mar a ceapadh. D'éirigh beirt as an gComhlacht i rith na bliana agus fuair ball eile bás, gan aon bhaill eile a cheapadh ina n-áit.
- G.—The final claim of the Department of Posts and Telegraphs in respect of the salaries of staff on loan to the Committee was not made within the year.
- J.1.—Research personnel were not recruited by the Institute as quickly as had been expected.
- K.—This was the first full year of the operation of this service. The excess arose because travelling and subsistence expenses were higher than anticipated and it was necessary to recoup salary payments made by seconding authorities in 1965-66 for which claims were not furnished within the year.
- K.1.—Projects for which assistance was intended did not come to maturity as quickly as had been anticipated.
- K.2.—A survey by consultants for which provision was included was not commenced before the end of the year.



## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Expenses of Management of the Local Loans Fund ..	2,300	2,300
2. Receipts from the Department of Posts and Telegraphs ..	1,700	1,702
3. Miscellaneous .. .. .	3,160	3,673
	<u>£7,160</u>	<u>£7,675</u>

## EXTRA REMUNERATION (exceeding £50)

The Secretary of the Department received £750 as a director of the Central Bank. An Assistant Secretary received £162 as a director of Ceimici Teoranta. A Principal Officer received £500 as a director of Nitrigin Éireann Teoranta. A Principal Officer and an Assistant Principal Officer received sums of £154 and £162, respectively, as directors of the National Building Agency. Four Administrative Officers received sums of £69, £179, £183 and £183 for higher duties. A Higher Executive Officer received a sum of £75 for extra attendance. Two Staff Officers, four Clerical Officers, sixteen Clerk-Typists, one Messenger and one Cleaner received sums ranging from £51 to £215 for overtime. The total amount paid in respect of overtime was £3,558.

## 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 £3,693 approximately in respect of the remuneration of staff lent, without repayment, to this Department.

In addition to the amount expended under Subhead A, a further sum of £5,000 was charged to the Vote for Remuneration (No. 51).

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 1966-67.

Commission or Committee	Year of Appointment	Total expenditure to 31st March, 1967
		£
Civil Service Arbitration Board ..	1950-51	12,786
Savings Committee .. .. .	1955-56	53,757
Comhlacht Comhairleach na Gaeilge ..	1965-66	3,554

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
13th July, 1967.

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, 1967, 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 .. .. .	3,837,910	3,570,694	267,216	—
B.—Travelling and Incidental Expenses	76,060	89,567	—	13,507
C.—Post Office Services .. .. .	267,800	278,670	—	10,870
D.—Machinery and Equipment for Security Printing and Stamping .. .. .	14,470	15,910	—	1,440
E.—Motor Vehicles .. .. .	13,000	13,171	—	171
F.—Law Charges, Fees and Rewards	13,750	12,789	961	—
G.—Compensation and Losses .. .. .	10	160	—	150
H.—Expenses in connection with International Organisations	2,000	1,423	577	—
GROSS TOTAL .. £	4,225,000	3,982,384	268,754	26,138
			Surplus of Gross Estimate over Expenditure £242,616	
	Estimated	Realised	Surplus of Appropriations in Aid realised £537	
I.—Appropriations in Aid ..	140,000	140,537	Total Surplus to be surrendered £243,153	
NET TOTAL .. £	4,085,000	3,841,847		

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

A.—Saving was due to vacancies and to staff changes involving appointments at lower points on salary scales. The sum of £290,000 was received from the Vote for Remuneration (No. 51).

B.—Excess was due mainly to the volume of travelling being greater than expected and to an increase in subsistence rates. There was also unforeseen expenditure on advertising and on the contract cleaning of offices. Charges to this subhead include an *ex-gratia* payment of £13 to an officer injured in an accident (P. 18/10/48). The expenditure also includes *ex-gratia* payments in five cases amounting to £15 as compensation for personal property damaged or lost in the course of employment (E.109/41/41).



C.—Excess was due to expenditure on some telephone accounts in respect of 1965–66 which were received too late for payment during that year. There was also expansion in the installation and use of the telephone.

D.—Excess was mainly on machinery repairs and renewals following an unanticipated increase in Social Insurance printing.

F.—Saving on travelling, allowances and rewards was partly offset by an excess on Counsels' fees.

G.—Compensation amounting to £65 in one case and £40 in each of two cases was paid in respect of damage to vehicles (S.48/18/49 and S.47/1/63). Statement of losses charged to this subhead:—

£6—Money not recovered following a burglary at Custom House, Limerick (S.47/1/63).

£5—Cheque accepted in payment of duty was subsequently found to be worthless (S.47/1/63).

£4—Minor cash discrepancies not involving fraud or culpable negligence.

H.—Subscription to the International Union for the Publication of Customs Tariffs did not arise. There was also a saving on the contribution to the Customs Co-operation Council.

#### APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Payments received for printing relating to Social Insurance ..	5,620	5,620
2. Payment received for printing relating to Post Office Services	28,890	28,881
3. Payment received for printing of motor vehicle licences and drivers' licences (Road Fund) .. .. .	3,800	3,800
4. Moneys received for special attendance of officers .. .. .	71,000	70,416
5. Fines, forfeitures, law costs recovered .. .. .	20,000	17,408
6. Proceeds of customs sales .. .. .	3,500	6,945
7. Miscellaneous .. .. .	7,190	7,467
	<u>£140,000</u>	<u>£140,537</u>

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

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

7. Miscellaneous items comprised the following:—

	£
Recovery of salary of officers on loan .. .. .	2,851
Bill of Entry receipts .. .. .	1,626
Rent of official premises .. .. .	1,236
General Lighthouse Fund .. .. .	275
Scrivenery fees .. .. .	139
Merchant Shipping fees .. .. .	133
Sale of official cars .. .. .	120
Minor unclassified items, e.g., surpluses in cash, test bets, etc. ..	1,087
	<u>£7,467</u>

#### EXTRA REMUNERATION (exceeding £50)

Thirteen members of the Customs and Excise staff received allowances and gratuities varying from £90 to £257 while engaged on Special Inquiry duty.

Six hundred and seventy-eight members of the Customs and Excise staff, three hundred and seventy-five of the Taxes staff, two hundred and thirty-five of the General Service staff and fifty-two of the Stamping Branch staff received amounts varying from £51 to £945 in respect of overtime, gratuities and/or rewards for detection of smuggling or other Revenue evasions, etc. The total amount paid in respect of overtime was £252,695.



## Vote 7

An Assistant Secretary received a gratuity of £250 and a Principal received a gratuity of £200 for special duties. Two Assistant Principals received gratuities of £69 and £64, respectively, two Higher Executive Officers received gratuities of £121 and £75, respectively, and a Third Assistant Solicitor received a gratuity of £134 for higher duties. An Executive Officer received a gratuity of £61 for extra duties.

### NOTES

This Account includes expenditure of £319 in respect of an officer temporarily lent, without repayment, to another Department.

This Account also includes expenditure of £4,718 on overtime in respect of staff temporarily lent by other Departments.

S. REAMONN,  
*Accounting Officer.*

OIFIG NA gCOIMISINÉIRÍ IONCAIM,  
30 Bealtaine, 1967.

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I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct, 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, 1967, 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 .. .. .	990,000	996,787	—	6,787
B.—Office of Public Works: Travelling and Incidental Expenses .. .. .	80,000	80,021	—	21
C.—Post Office Services ..	34,000	32,241	1,759	—
D.—Purchase of Sites and Buildings .. .. .	50,000	68,567	—	18,567
E.—New Works, Alterations and Additions .. .. .	4,741,700	4,270,517	471,183	—
F.1.—Maintenance and Supplies	1,000,000	975,578	24,422	—
F.2.—Furniture, Fittings and Utensils .. .. .	120,000	110,364	9,636	—
F.3.—Rents, Rates, etc. ..	425,000	425,425	—	425
F.4.—Fuel, Light, Water, Cleaning, etc. .. .. .	350,000	361,501	—	11,501
G.1.—Arterial Drainage—Surveys	22,000	17,728	4,272	—
G.2.—Arterial Drainage — Construction Works ..	950,000	981,462	—	31,462
G.3.—Barrow Drainage—Repayment of Advances ..	14,417	14,417	—	—
G.4.—Arterial Drainage — Maintenance .. .. .	150,000	143,962	6,038	—
H.—Purchase and Maintenance of Engineering Plant and Machinery and Stores ..	300,000	208,476	91,524	—
I.—Coast Protection .. .. .	5,000	4,489	511	—



# Vote 8

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
J.—National Monuments ..	60,000	59,418	582	—
GROSS TOTAL .. £	9,292,117	8,750,953	609,927	68,763
			Surplus of Gross Estimate over Expenditure £541,164	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct— K.—Appropriations in Aid ..	1,058,117	997,704	£60,413	
NET TOTAL .. £	8,234,000	7,753,249	Net Surplus to be surrendered £480,751	

## 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. £17,000 was received from the Vote for Remuneration (No. 51).

D.—Payments in the year were:—

SERVICE		AMOUNT	DEPARTMENT OF FINANCE AUTHORITY
		£	
DEPARTMENT OF FINANCE			
Revenue Commissioners—			
Cork	: Kinsale Custom House—head-rent (balance) .. ..	130	S.2/4/64
Commissioners of Public Works—			
Dublin	: Beggars Bush former Military Barracks —strip adjoining .. ..	173	S.2/6/60
	: St. Enda's, Rathfarnham—11½ acre area	22,000	S.22/2/53
Meath	: Knowth Tumulus—site .. ..	1,772	S.200/6/52
DEPARTMENT OF JUSTICE—			
Dublin	: Preventive Centre, Finglas—site ..	8,352	S.18/4/44
Garda Síochána—			
Carlow	: Myshall—site .. ..	75	S.14/5/52
Cork:	: Carrignavar—site .. ..	298	Do.
	: Castlemartyr—site (balance) .. ..	208	Do.
	: Cork (Fair Street)—site .. ..	1,000	S.14/4/54
	: Innishannon—head-rent (balance) ..	180	S.14/45/25
	: Kanturk—Land Commission annuity ..	10	S.14/5/52
Donegal	: Ballyshannon—site .. ..	300	Do.
	: Bunbeg—site for septic tank .. ..	33	Do.
Galway	: Menlough—site .. ..	125	Do.
Kildare	: Monasterevan—head-rent .. ..	15	Do.
Tipperary	: Cloughjordan—site .. ..	113	Do.
	: Holycross—site .. ..	112	Do.
	: Shevry—site for septic tank .. ..	20	S.14/6/60



SERVICE	AMOUNT	DEPARTMENT OF FINANCE AUTHORITY
	£	
Westmeath : Ballinahown—site .. .. .	50	S.14/5/52
Kinnegad—site .. .. .	150	Do.
DEPARTMENT OF AGRICULTURE AND FISHERIES—		
Limerick Regional Veterinary Laboratory—Land Com- mission annuity .. .. .	15	D.306/3/64
Galway Fisheries Research Station—site .. .. .	8,450	S.102/5/58
DEPARTMENT OF EXTERNAL AFFAIRS—		
Lagos Embassy—Residence .. .. .	25,000	S.2/9/60

E.—Expenditure under this subhead is affected by factors outside the control of the Office of Public Works. A statement of expenditure, Department by Department, is at page 20.

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 21.

F.2.—A statement of expenditure, Department by Department, is at page 21. The value of stocks held in the Central Furniture Stores on 31st March, 1967, was £41,000 approximately.

F.3.—A statement of expenditure, Department by Department, is at page 21.

F.4.—The prices of turf and of electricity were increased during the year. The subhead consists of a large number of provisions to meet the requirements of various Government establishments. A statement of expenditure, Department by Department, is at page 21.

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 £5,981.

G.2.—Wages rates were increased during the year. 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		99,613
	Moy		205,596
	Deel		58,218
	Killimor		69,210
Existing Embankments:	Shannon Estuary	.. .. .	40,636
	Blanket Nook	.. .. .	9,976
	Swilly Lower		457
Additional Minor Schemes:	Abbey	.. .. .	369
	Brickey	.. .. .	356
	Cloonburn	.. .. .	327

Materials transferred from the Corrib scheme and the Broadmeadow scheme amounted in value to £1,305 and £34, respectively.

G.4.—The expenditure on some of the schemes was less than expected.

H.—Purchases generally were restricted and there were unfilled vacancies on the workshop staff. The value of stores held at 31st March, 1967, was £274,000 approximately.

## Vote 8

APPROPRIATIONS IN AID						Estimated	Realised
						£	£
1. Rents (including receipts from lettings of sporting and fishing rights, etc.)	..	..	..	..	..	50,000	59,640
2. Charges at harbours, parks, etc.	..	..	..	..	..	100,000	96,949
3. Sales of property	..	..	..	..	..	20,000	5,703
4. Sales of produce and surplus stores	..	..	..	..	..	12,000	12,659
5. Hire of plant	..	..	..	..	..	7,000	8,744
6. Recoveries from the Department of Posts and Telegraphs for services carried out on repayment terms	..	..	..	..	..	525,000	469,936
7. Recoveries from other Departments, etc., for services carried out on repayment terms	..	..	..	..	..	100,000	93,717
8. Recoveries from County Councils in respect of maintenance of arterial drainage works (Nos. 3 of 1945 and 23 of 1955) and of coast protection works (No. 12 of 1963)	..	..	..	..	..	175,000	175,708
9. Fees, etc., in connection with the operation of the Local Loans Fund	..	..	..	..	..	38,000	25,000
10. Miscellaneous	..	..	..	..	..	31,117	49,648
						<u>£1,058,117</u>	<u>£997,704</u>

1. Rents for some unforeseen lettings were received during the year.
3. Sales were less than expected.
4. The receipts were derived as follows:—  
Central Engineering Workshop and Stores, £5,660; Bourn Vincent Memorial Park, £4,073; Central Furniture Stores, £627; sundry other centres, £2,299.
5. Hirings at Central Engineering Workshop were greater than expected.
6. The amount of work executed was less than expected.
7. Department of Local Government, £3,987; Department of Social Welfare, £49,181; National University, £8,321; Incorporated Law Society, £837; Córas Iompair Éireann, £3,923; in respect of services rendered by the Central Engineering Workshop and Stores, £12,865; by Central Furniture Stores, £1,968; by Dún Laoghaire Harbour Workshop, £967 and by Shannon Navigation, £682; agency fees, £10,125; sundry, £861.
9. The amount brought to account represents the estimated cost of administering the Local Loans Fund in the previous year.
10. Work done for other parties, £10,056; refund of National School grant, £6,941; National Schools—balances of local contributions, etc., £9,376; Shannon Navigation, £4,122; licences, football pavilions, etc., Phoenix Park, £1,133; storage, etc., of boats at Dún Laoghaire and Howth Harbours, £702; in respect of services of heating, lighting, etc., £2,555; rebates on costs of fuel, etc., £9,164; transfers of trust funds re embankments, £1,280; sundry, £4,319.

### EXTRA REMUNERATION (exceeding £50)

A total of £810 was paid to eight Architects as fees for professional services. The Photographer received £635 from Vote 34 as fees for services rendered. A Higher Executive Officer and an Executive Officer received respectively £92 and £81 for performing higher duties. Six Clerical Officers, two Clerk-Typists and three Messengers received sums ranging from £51 to £79 for overtime. The total amount paid in respect of overtime was £1,863.



## NOTES

1. This Account includes expenditure of approximately £8,220 in respect of remuneration of staff lent, without repayment, to other offices.
2. Services rendered to other Departments, without repayment, amounted in value to £700 approximately.
3. A total of £4,505 was paid as professional fees and costs in connection with an experimental scheme to economise in the building of national schools. It was found that the scheme would not be successful.
4. Compensation totalling £200 was paid to five landowners in respect of flooding of their lands in December, 1964, as a result of a breach in the river Blackwater embankments (S./50/2/46).
5. A total of £603 was spent on the maintenance of St. Enda's College (Pearse Bequest).
6. A sum of £879 was paid to the owner of a former embassy residence in Washington in settlement of his claim for articles damaged or missing when the premises were vacated (S.3/10/40).
7. The following losses by fire, not covered by insurance, were sustained:—
 

	£
Garda Síochána, Dublin Castle .. .. .	7,900 (estimated)
Dundalk Revenue Offices .. .. .	457
Backweston Farm .. .. .	273
Stationery Office .. .. .	150 (estimated)
Department of Posts and Telegraphs, 1 Church Lane, Dublin .. .. .	9
8. Two Ingersoll Rand rock hammers valued at £81 missing on the Moy Drainage Scheme were written off (S.59/2/53).
9. In fifteen cases, malicious damage to a total extent of £294 was caused to State property.
10. Articles to a total value of £91 lost by thefts from eight centres were written off.
11. Stores to a total value of £57, lost at ten centres, were written off.
12. A total of £1,014 was paid *ex-gratia* on foot of eight claims for damage caused by drainage construction work.
13. Payments in eight cases of road accidents involving State vehicles amounted to £2,305.
14. An *ex-gratia* payment of £63 was made to a firm which had made a pricing error in a tender for supplies (S.76/1/53).
15. Three acres of land surplus to the requirements of the Department of Defence were transferred to the Commissioners of Public Works (S.55/16/42).
16. Four vehicles surplus to the requirements of the Valuation Office and valued at £1,000 were taken over by the Commissioners (S.58/2/66).
17. The net expenditure during the year on Post Office buildings, charged to Telephone Capital Account, amounted to £149,034.

H. J. MUNDOW,  
*Oifigeach Cuntasaíochta.*

OIFIG NA NOIBREACHA POIBLÍ,  
21 Meitheamh, 1967.

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.*

## Vote 8

STATEMENT OF RECEIPTS AND PAYMENTS BY THE COMMISSIONERS OF PUBLIC WORKS ON THE UNDER-MENTIONED NON-VOTED SERVICE IN THE YEAR ENDED 31ST MARCH, 1967

SERVICE	Balance, 1st April, 1966	Receipts, 1966-67	Payments, 1966-67	Balance, 31st March, 1967
	£	£	£	£
Marine Works (Ireland) Act 1902; Maintenance Fund ..	(Dr.) 1,273	507	643	(Dr.) 1,409 (a)

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

H. J. MUNDOW,  
*Oifigeach Cuntasaíochta.*

OIFIG NA NOIBREACHA POIBLÍ,  
21 Meitheamh, 1967.

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

Departments, etc.	Vote	Expenditure
	£	£
Houses of the Oireachtas .. .. .	150,000	148,678
Department of the Taoiseach .. .. .	170,500	87,650
Finance .. .. .	437,250	270,479
Justice .. .. .	331,400	283,402
Local Government .. .. .	—	3,832
Education .. .. .	2,881,750	2,882,142
Lands .. .. .	31,000	26,010
Agriculture and Fisheries .. .. .	313,500	248,254
Labour (formerly Industry and Commerce) .. .. .	60,000	30,384
Transport and Power .. .. .	500	1,474
Posts and Telegraphs .. .. .	280,000	201,215
External Affairs .. .. .	22,000	20,385
Social Welfare .. .. .	10,000	6,753
Health .. .. .	3,800	3,668
Minor New Works not exceeding £2,000 each .. .. .	30,000	27,350
Urgent and Unforeseen Works .. .. .	5,000	12,540
Minor Balances of Expenditure (not provided for above) on Works of prior years .. .. .	15,000	16,301
TOTAL .. .. .	£4,741,700	£4,270,517



## 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 ..	£ 21,210	£ 21,792	£ 1,500	£ 907	—	—	£ 6,000	£ 5,537
Oireachtas ..	9,770	10,921	10,890	5,006	—	—	7,000	7,159
Taoiseach ..	2,450	3,258	800	1,101	31,500	20,823	5,000	4,121
Comptroller and Auditor General ..	850	333	50	11	—	23	320	267
Finance ..	422,000	447,576	11,580	16,743	110,000	126,181	75,030	75,373
Justice ..	200,300	153,310	6,590	6,164	28,300	32,876	55,000	60,153
Local Government	7,920	10,299	4,400	2,013	29,400	28,603	5,000	4,987
Education ..	61,000	50,600	5,070	6,602	22,000	13,711	20,000	24,147
Lands ..	22,210	20,434	2,750	3,723	5,500	5,449	18,500	18,716
Gaeltacht ..	1,100	1,459	210	74	1,700	1,769	250	275
Agriculture and Fisheries ..	57,090	56,435	6,110	6,942	28,900	29,792	42,750	53,409
Industry and Commerce ..	*7,580	8,687	*2,870	3,369	*61,600	9,468	*5,500	4,861
Labour ..	—	176	—	50	—	32,222	—	354
Transport and Power ..	7,790	7,971	1,840	1,003	8,500	7,883	8,000	7,361
Posts and Tele- graphs ..	96,360	84,713	27,600	17,284	1,800	1,889	35,650	32,171
Defence ..	10,430	13,844	900	2,250	2,700	2,669	8,000	7,990
External Affairs ..	33,980	24,388	16,030	14,003	76,000	100,203	20,000	19,312
Social Welfare ..	21,820	39,956	6,000	6,347	11,400	11,772	29,000	25,576
Health ..	16,140	19,426	3,310	3,285	5,700	92	9,000	9,732
Unallocated ..	—	—	11,500	13,487	—	—	—	—
TOTAL ..	£ 1,000,000	975,578	120,000	110,364	425,000	425,425	350,000	361,501

\*These voted amounts include the provisions made for certain offices which were subsequently incorporated in the Department of Labour.

# Vote 8

## NATIONAL DEVELOPMENT FUND STATEMENT FOR YEAR ENDED 31ST MARCH, 1967

RECEIPTS			PAYMENTS		
		£			£
Balance at 1st April, 1966	..	3,238	Balance transferred to National Development Fund Winding Up Account	.. .. .	3,238
		<u>£3,238</u>			<u>£3,238</u>

H. J. MUNDOW,  
*Oifigeach Cuntasatochta.*

OIFIG NA NOIBREACHA POIBLÍ,  
21 Meitheamh, 1967.

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, 1967, compared with the sum granted, for Employment and Emergency Schemes (including Relief of Distress).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances .. .. .	80,500	94,972	—	14,472
B.—Travelling and Incidental Expenses .. .. .	16,000	14,751	1,249	—
C.—Post Office Services ..	3,500	2,433	1,067	—
D.—Urban Employment Schemes Original £131,000 Supplementary 50,000	181,000	162,097	18,903	—
E.—Rural Employment Schemes	5,000	2,648	2,352	—
F.—Minor Employment Schemes	1,000	2,586	—	1,586
G.—Development Works in Bogs used by Landholders and other Private Producers ..	5,000	9,672	—	4,672
H.—Rural Improvements Scheme	250,000	245,485	4,515	—
I.—Miscellaneous Schemes ..	15,000	11,260	3,740	—
GROSS TOTAL Original £507,000 Supplementary 50,000	£ 557,000	545,904	31,826	20,730
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £11,096	
Deduct—			Surplus of Appropriations in Aid realised	
J.—Appropriations in Aid ..	42,000	50,627	£8,627	
NET TOTAL Original £465,000 Supplementary 50,000	£ 515,000	495,277	Total Surplus to be surrendered	£19,723

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—The expected reduction in staff following the reorganisation of the Office was not fully realised. A sum of £7,700 received from the Vote for Remuneration (No. 51) was credited to Subhead A.

B.—Saving due to reduction in Inspectorate.

## Vote 9

- C.—Saving due to reduction in postal services required.
- D.—The allocation was not determined until late in the year and the amount of grants that matured for payment was less than expected.
- E.—The provision was intended to pay outstanding grants in respect of previous years' schemes and the amount of such payments was less than expected.
- F and G.—The amounts provided were intended to pay outstanding grants in respect of previous years' schemes, and the payments were greater 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 ..	41,900	49,207
2. Miscellaneous receipts .. .. .	100	1,420
	<u>£42,000</u>	<u>£50,627</u>

1. The number of acceptances of offers of grants was higher than expected.
2. It is not possible to forecast accurately the various receipts under this head. The bulk of this year's receipts were refunds of overpayments of grants made in previous years to local authorities.

### EXTRA REMUNERATION

The total expenditure on overtime was £251. No officer was paid an amount exceeding £50.

### NOTE

A payment of £25 was made in respect of injuries to an animal attributable to operations in connection with a minor employment scheme, Subhead F, and a sum of £4 was paid for veterinary fees arising out of the claim (S.113/7/61).

M. HAWE,  
*Accounting Officer.*

31st May, 1967.

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

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



# STATE LABORATORY

Vote 10

ACCOUNT of the sum expended, in the year ended 31st March, 1967, 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 .. .. .	40,900	40,435	465	—
B.—Travelling and Incidental Expenses .. .. .	450	452	—	2
C.—Post Office Services ..	1,200	1,144	56	—
D.—Apparatus and Chemical Equipment .. .. .	2,000	2,291	—	291
GROSS TOTAL .. £	44,550	44,322	521	293
			Surplus of Gross Estimate over Expenditure £228	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
E.—Appropriations in Aid ..	1,550	1,611	£61	
NET TOTAL .. £	43,000	42,711	Total Surplus to be surrendered £289	

## 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. ..	1,390	1,455
2. Recovery from Road Fund in respect of analysis of road-making materials .. .. .	150	150
3. Miscellaneous .. .. .	10	6
	£1,550	£1,611

## NOTE

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

DEPARTMENT OF FINANCE,  
29th May, 1967.

T. K. WHITAKER,  
*Accounting Officer.*

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

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

ACCOUNT of the sum expended, in the year ended 31st March, 1967, 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				
<i>Original</i> £69,500				
<i>Supplementary</i> 2,000				
	71,500	70,715	785	—
A.2.—Examiners, etc.				
<i>Original</i> £12,700				
<i>Less Supplementary</i> 1,100				
	11,600	10,902	698	—
B.—Travelling and Incidental Expenses .. ..	5,400	5,778	—	378
C.—Post Office Services ..	7,700	7,731	—	31
D.—Examinations				
<i>Original</i> £7,700				
<i>Supplementary</i> 3,600				
	11,300	10,791	509	—
GROSS TOTAL				
<i>Original</i> £103,000				
<i>Supplementary</i> 4,500				
	107,500	105,917	1,992	409
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £1,583	
			Surplus of Appropriations in Aid realised	
E.—Appropriations in Aid ..	56,000	56,746	£746	
NET TOTAL			Total Surplus to be surrendered	
<i>Original</i> £47,000				
<i>Supplementary</i> 4,500				
	51,500	49,171	£2,329	

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

A.2.—Saving was mainly on fees to examiners. The accounts for the marking of certain papers were not received in time to be discharged before the end of the year.

B.—Excess was mainly on the provision for travelling, expenditure on which is difficult to forecast accurately.



## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from the Department of Posts and Telegraphs ..	29,000	29,000
2. Receipts from County and County Borough Councils and Harbour Authorities (No. 39 of 1926 (sec. 12) and No. 9 of 1946 (sec. 38) ) .. .. .	27,000	27,746
	<u>£56,000</u>	<u>£56,746</u>

## EXTRA REMUNERATION

A total of £486 was paid in respect of overtime.

## NOTE

Fees (stamps) amounting to £22,570 in respect of this service were received during the year.

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
7th June, 1967.

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

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

ACCOUNT of the sum expended, in the year ended 31st March, 1967, 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,  
23rd May, 1967.

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

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



# SUPERANNUATION AND RETIRED ALLOWANCES **Vote 13**

ACCOUNT of the sum expended, in the year ended 31st March, 1967, 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 ..	1,310,000	1,272,425	37,575	—
B.—Additional Allowances and Gratuities in respect of Established Officers ..	635,000	562,793	72,207	—
C.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 .. .. .	29,000	28,306	694	—
D.—Agency Payments in respect of Compensation Allowances .. .. .	43,300	44,209	—	909
E.—Gratuities in respect of Un-established Officers and other non-pensionable Persons .. .. .	61,000	83,096	—	22,096
F.—Injury Grants .. .. .	37,000	20,972	16,028	—
G.—Fees to Medical Referees and Occasional Fees to Doctors	500	577	—	77
H.—Compensation in respect of Death or Personal Injuries and other Expenses in connection therewith ..	2,000	1,731	269	—
I.—Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows .. .. .	67,200	64,276	2,924	—
GROSS TOTAL .. £	2,185,000	2,078,385	129,697	23,082
			Surplus of Gross Estimate over Expenditure £106,615	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
<i>Deduct—</i>				
J.—Appropriations in Aid ..	205,000	203,676	£1,324	
NET TOTAL .. £	1,980,000	1,874,709	Net Surplus to be surrendered £105,291	

## Vote 13

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

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

E.—Excess due to greater number of gratuities awarded than expected.

F.—Expenditure depends to a large extent on the number of Workmen's Compensation claims settled during the year. The number and average cost of settlements cannot be closely estimated.

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

H.—Expenditure depends partly on the number of claims by Civil Defence volunteers arising during the year and this cannot be closely estimated.

APPROPRIATIONS IN AID				Estimated	Realised
				£	£
1.	Repayment by the British Government of sums paid on its behalf under the Agreement dated 27th June, 1929, interpreting and supplementing Article 10 of the Treaty of 6th December, 1921, and in respect of certain <i>ex-gratia</i> supplements (Subhead D) .. .. .			43,300	44,455
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 .. .. .			590	—
3.	Receipt from the Social Insurance Fund for pension liability of staff (No. 11 of 1952 (sec. 40) ) .. .. .			133,580	133,580
4.	Pension liability in respect of officers on loan, etc. ..			27,500	25,288
5.	Miscellaneous .. .. .			30	353
				<u>£205,000</u>	<u>£203,676</u>

### EXTRA REMUNERATION (exceeding £50)

Sixty-eight pensioners received from public funds sums ranging from £57 to £3,322 as remuneration for services rendered.

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
28th June, 1967.

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, 1967,  
compared with the sum granted, for Secret Service.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Secret Service .. ..	8,000	5,433	2,567	—
Surplus to be surrendered ..			<u>£2,567</u>	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

The estimate is necessarily conjectural.

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
23rd May, 1967.

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.*

## Vote 15

## AGRICULTURAL GRANTS

ACCOUNT of the sum expended, in the year ended 31st March, 1967,  
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 ..	9,830,000	9,687,117	142,883	—
B.—Supplementary Allowance ..	2,790,000	2,754,874	35,126	—
C.—Employment Allowance ..	900,000	890,913	9,087	—
<b>TOTAL ..</b>	<b>.. £ 13,520,000</b>	<b>13,332,904</b>		<b>—</b>
Surplus to be surrendered .. £			<b>187,096</b>	

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
23rd May, 1967

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, 1967, 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 .. .. .	212,800	161,165	51,695	—
B.—Travelling and Incidental Expenses .. .. .	1,300	701	599	—
C.—Post Office Services ..	2,900	2,952	—	52
D.—Witnesses' Expenses, etc. ..	20,000	30,958	—	10,958
E.—Fees to Counsel .. .. .	35,000	44,580	—	9,580
F.—General Law Expenses ..	17,000	14,918	2,082	—
G.—Defence of Public Servants ..	2,000	133	1,867	—
GROSS TOTAL .. £	291,000	255,347	56,243	20,590
			Surplus of Gross Estimate over Expenditure £35,653	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
H.—Appropriations in Aid ..	8,000	10,950	£2,950	
NET TOTAL .. £	283,000	244,397	Total Surplus to be surrendered £38,603	

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

A.—A contingency for which provision was made did not materialise.

B.—The saving was on travelling expenses and scrivenery.

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

## Vote 16

### APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Costs and fees recovered by the Chief State Solicitor, etc. ..	5,200	8,853
2. Local Loans Fund, expenses of management .. ..	800	97
3. Receipts from the Department of Posts and Telegraphs ..	2,000	2,000
	<u>£8,000</u>	<u>£10,950</u>

### EXTRA REMUNERATION (exceeding £50)

The Assistant Solicitor to the Chief State Solicitor received a gratuity of £150 for liaison work with the Office of the Finance Solicitor.

### NOTE

In addition to the amount expended under Subhead A a further sum of £1,650 was charged to the Vote for Remuneration (No. 51).

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
20th June, 1967.

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

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



ACCOUNT of the sum expended, in the year ended 31st March, 1967, 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) ..	46,500	46,500	—	—
B.—Property Values (Arbitrations and Appeals) .. ..	3,500	3,481	19	—
C.—Centenarians' Bounty ..	100	65	35	—
C.1.—Triplets' Bounty				
<i>Original</i> .. Nil				
<i>Supplementary</i> .. £120				
	120	75	45	—
D.—The Irish Society for the Prevention of Cruelty to Children (Grant-in-Aid) ..	6,000	3,243	2,757	—
E.—Commemoration of Easter Rising, 1916				
<i>Original</i> .. £30,000				
<i>Supplementary</i> .. 88,750				
	118,750	113,030	5,720	—
F.—Nelson Pillar Damage Claims				
<i>Original</i> .. Nil				
<i>Supplementary</i> .. £8,500				
	8,500	8,278	222	—
G.—Inauguration of President ..	—	1,780	—	1,780
TOTAL				
<i>Original</i> .. £86,100				
<i>Supplementary</i> .. 97,370				
	£ 183,470	176,452	8,798	1,780
Surplus to be surrendered ..			£7,018	

EXTRA RECEIPTS PAYABLE TO EXCHEQUER

Refund from the Capital Fund of expenses of contractors and professional fees in connection with the rebuilding of the Abbey Theatre .. ..	£ 184,647
Receipts from the 1916 Pageant and from catalogue sales at 1916 Art Exhibition	2,228

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

D.—The amount issued is determined by reference to the Society's audited accounts which were not available when the estimate was prepared.

G.—This subhead was opened with the sanction of the Minister.

## Vote 17

### NOTES

Fees (stamps) amounting to £1,551 in respect of this service were received during the year.

In addition to the amount expended under Subhead B a further sum of £340 was charged to the Vote for Remuneration (No. 51).

1916 Commemoration coins and statuettes to the value of £124 were purchased for the purpose of gifts to various foreign visitors (Subhead E). Coins to the value of £12 and thirty copies of the 1916 Commemoration book were given also to Boy Scouts in recognition of their services at the Pageant.

T. K. WHITAKER,

*Accounting Officer.*

DEPARTMENT OF FINANCE,  
7th June, 1967.

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

E. F. SUTTLE,

*Comptroller and Auditor General.*



## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1967, 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 .. .. .	129,000	125,246	3,754	—
B.—Travelling and Incidental Expenses .. .. .	3,500	3,491	9	—
C.—Post Office Services .. .. .	13,200	13,172	28	—
D.—Printing and Binding .. .. .	372,000	362,978	9,022	—
E.—Paper .. .. .	271,500	275,464	—	3,964
F.—Publications .. .. .	24,000	23,562	438	—
G.—Office Machinery and other Office Supplies .. .. .	163,800	171,439	—	7,639
GROSS TOTAL .. £	977,000	975,352	13,251	11,603
			Surplus of Gross Estimate over Expenditure £1,648	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
H.—Appropriations in Aid .. .. .	217,000	220,639	£3,639	
NET TOTAL .. £	760,000	754,713	Total Surplus to be surrendered £5,287	

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

A.—A sum of £5,700 was received from the Vote for Remuneration (No. 51).

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Sales of publications .. .. .	35,000	38,765
2. Advertisements and notices in Government publications .. .. .	900	489
3. Supplies and services provided on repayment .. .. .	179,400	180,914

## Vote 18

	Estimated	Realised
	£	£
4. Sales of waste paper and surplus stores and other miscellaneous receipts .. .. .	1,700	471
	<u>£217,000</u>	<u>£220,639</u>

1. The estimate was framed on the basis of the sales figures available at the time the estimate was prepared.
2. There were no receipts in the year of account from advertisements in Government publications. Receipts from notices in *Iris Oifigiúil* were less than expected.
4. The amount of waste paper and surplus stores sold was less than expected.

### VALUE OF STOCK IN HAND ON 31ST MARCH, 1967

	£
Paper .. .. .	100,977
Miscellaneous stores .. .. .	25,362
	<u>£126,339</u>

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

### EXTRA REMUNERATION (exceeding £50)

Sums varying from £51 to £288 were paid to fifty-five officers of different grades for overtime. The total amount paid in respect of overtime was £6,916.

### NOTES

Goods to the value of £75 lost in a fire in a Stationery Office storage shed were written off (S.46/3/64).

£477 was spent in the year of account in connection with the proof-printing of a second edition of the Epitome of the Reports of the Committee of Public Accounts from 1922 onwards. It was decided after proof-printing to recast the work.

Free copies of official publications were issued to—

International Labour Office .. .. .	£20 (S.46/2/35)
Library of the Council of Europe .. .. .	£13 (S.46/13/50)
The Editor of the <i>Irish Law Times and Solicitors' Journal</i> .. .. .	£9 (S.46/3/50)
Food and Agriculture Organisation .. .. .	£11 (S.71/14/46)
Library Committee of King's Inns .. .. .	£11 (S.46/29/30)
Bibliothek des Instituts für Weltwirtschaft an der Universität, Kiel .. .. .	£2 (S.46/29/30)

BRIAN O BROLCHAIN,  
Accounting Officer.

STATIONERY OFFICE,  
31st May, 1967.

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, 1967, 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 .. .. .	274,000	266,745	7,255	—
B.—Travelling and Incidental Expenses .. .. .	35,950	31,883	4,067	—
C.—Post Office Services ..	4,420	4,327	93	—
D.—Stores .. .. .	6,730	5,608	1,122	—
E.—Equipment .. .. .	7,150	3,153	3,997	—
GROSS TOTAL .. £	328,250	311,716	16,534	—
			Surplus of Gross Estimate over Expenditure £16,534	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i> F.—Appropriations in Aid ..	38,000	39,878	£1,878	
NET TOTAL .. £	290,250	271,838	Total Surplus to be surrendered £18,412	

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

A.—Savings due mainly to vacancies. A sum of £49,900 was received from the Vote for Remuneration (No. 51).

B.—Saving on travelling expenses, which are difficult to forecast accurately. Also, expenditure on contract services was less than estimated.

D and E.—A number of accounts in respect of goods delivered in 1966–67 were not furnished within the year; the resultant saving was partially offset by accounts, of lesser amount, for goods delivered in 1965–66 not having been furnished until 1966–67. Stationery Office agency charges, for which provision had been made, were discontinued. Some purchases provided for were not made.

# Vote 19

## APPROPRIATIONS IN AID

VALUATION OFFICE						Estimated	Realised
						£	£
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	6,425
2. Fees payable pursuant to 23 Vict., c. 4 (sec. 9) ..						1,600	1,129
3. Miscellaneous .. .. .						1,070	1,218
ORDNANCE SURVEY							
4. Sales of maps .. .. .						29,000	30,991
5. Miscellaneous .. .. .						35	115
						<u>£38,000</u>	<u>£39,878</u>

2, 3 and 4. It is difficult to forecast accurately receipts under these headings.

### EXTRA REMUNERATION (exceeding £50)

Eight Clerical Officers, five Examiners of Maps, six Clerk-Typists and two Paper-keepers received sums varying from £51 to £137 in respect of overtime.

Total expenditure in respect of overtime amounted to £2,767.

### NOTE

Four Austin Gypsy vehicles, surplus to the requirements of the Ordnance Survey and valued at £250 each, were transferred to the Office of Public Works (S.58/2/66).

J. MOONEY,

*Accounting Officer.*

VALUATION OFFICE,  
23rd June, 1967.

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, 1967, WITHOUT REPAYMENT

Number of Vote	Department	Face Value of Maps	Cost of Special Work	Total
		£	£	£
4	Central Statistics Office .. ..	9	—	9
6	Office of the Minister for Finance ..	13	—	13
8	Public Works and Buildings .. ..	738	—	738
9	Employment and Emergency Schemes ..	2	—	2
16	Law Charges .. ..	20	—	20
19	Valuation and Ordnance Survey ..	851	53	904
22	Garda Síochána .. ..	1,320	377	1,697
25	Land Registry and Registry of Deeds ..	5,563	46	5,609
27	Local Government .. ..	456	18	474
28	Office of the Minister for Education ..	274	3	277
35	Lands .. ..	3,200	—	3,200
36	Forestry .. ..	3,125	—	3,125
37	Roinn na Gaeltachta .. ..	6	2	8
38	Agriculture .. ..	931	—	931
40	Industry and Commerce .. ..	41	—	41
41	Transport and Power .. ..	336	285	621
43	Defence .. ..	2,381	215	2,596
45	External Affairs .. ..	11	450	461
47	Social Welfare .. ..	19	—	19
48	Health .. ..	6	—	6
	TOTAL ..£	19,302	1,449	20,751

## APPENDIX B

FACE VALUE OF MAPS PRESENTED DURING THE YEAR ENDED 31ST MARCH, 1967, TO VARIOUS INSTITUTIONS

				£
National Library	..	..	..	21
Bodleian Library, Oxford	..	..	..	20
Cambridge University Library	..	..	..	20
Department of State, Washington, U.S.A.			..	20
British Museum, London	..	..	..	20
Royal Geographical Society, London	..	..		1
Queen's University, Belfast	..	..	..	1
Magee University College, Derry	..	..	..	1
British House of Commons	..	..	..	1
National Library, Scotland	..	..	..	1
National Library, Wales	..	..	..	1
		TOTAL	..	<u>£107</u>



ACCOUNT of the sum expended, in the year ended 31st March, 1967, 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. . .	874,700	798,845	75,855	—
B.—Contributions towards Rates on Premises occupied by Representatives of External Governments . . .	8,300	7,273	1,027	—
GROSS TOTAL . . £	883,000	806,118	76,882	—
			Surplus of Gross Estimate over Expenditure £76,882	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—				
C.—Appropriations in Aid . .	114,000	100,323	£13,677	
NET TOTAL . . £	769,000	705,795	Net Surplus to be surrendered £63,205	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Provision, determined before the valuations on newly-occupied premises and before the poundage rates were known, proved more than adequate.
- B.—Claims were not received to the extent anticipated.

# 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) ) .. .. .	18,360	17,124
2. Receipts from Post Office Savings Bank for premises occupied in connection therewith .. .. .	1,440	—
3. Payment by local authorities for premises occupied by Local Accounts and Supply Staff, Department of Local Government (No. 20 of 1925 (sec. 10) ) .. .. .	350	304
4. Receipts in respect of premises occupied by the Department of Posts and Telegraphs .. .. .	93,850	82,883
5. Receipts from the Road Fund in respect of premises occupied in connection therewith (No. 24 of 1961 (sec. 8) ) ..	—	12
	<u>£114,000</u>	<u>£100,323</u>

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

VALUATION OFFICE,  
23rd June, 1967.

J. MOONEY,  
*Accounting Officer.*

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

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



ACCOUNT of the sum expended, in the year ended 31st March, 1967, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Justice, and of certain other Services administered by that Office, including a Grant-in-Aid; and of the Public Record Office, and of the Keeper of State Papers 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 .. .. .	225,000	203,189	21,811	—
B.—Travelling and Incidental Expenses .. .. .	7,910	6,957	953	—
C.—Post Office Services ..	7,100	6,179	921	—
D.1.—Payments to the Incorporated Council of Law Reporting for Ireland ..	5,500	5,321	179	—
D.2.—Committee on Irish and Comparative Law (Grant-in-Aid) .. .. .	25	25	—	—
E.—Commissions and Special Inquiries .. .. .	1,000	1,028	—	28
F.—Legal Aid .. .. .	20,000	8,642	11,358	—
GROSS TOTAL .. £	266,535	231,341	35,222	28
			Surplus of Gross Estimate over Expenditure £35,194	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—				
G.—Appropriations in Aid ..	525	136	£389	
NET TOTAL .. £	266,010	231,205	Net Surplus to be surrendered £34,805	

EXTRA RECEIPTS PAYABLE TO EXCHEQUER	Estimated	Realised
	£	£
Fees for Nationality and Citizenship Certificates (No. 26 of 1956)	1,500	1,454

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to non-filling of vacancies, and to the replacement of senior by junior officers. £5,000 was received from the Vote for Remuneration (No. 51).
- B.—Travelling expenses were less than anticipated.
- C.—The estimate is based on figures supplied by the Post Office.



Vote 21

D.1.—Material for printing not ready to the extent expected.

F.—Expenditure was less than anticipated.

APPROPRIATIONS IN AID		Estimated	Realised
		£	£
1. Refunds of certain payments made under Subhead D.1		250	—
2. Miscellaneous .. .. .		275	136
		£525	£136

- 1. No receipts from sale of legal text books during the year.
- 2. Receipts from charges for searches and from lettings of theatre in Office of Film Censor less than anticipated.

EXTRA REMUNERATION (exceeding £50)

Three officers were paid allowances of £59, £62 and £82 for higher duties.  
Six officers were paid amounts ranging from £60 to £98 for overtime. The total amount paid in respect of overtime was £1,380.

NOTES

Fees (stamps) were received as follows:—

Film Censorship .. .. .	£ 6,487
Searches, copies, etc., in Public Record Office .. .. .	499

Total expenditure in respect of Commissions and Special Inquiries on account of which payments were made in the year 1966–67.

	Year of Appointment	Total Expenditure to 31st March, 1967
		£
Committee on Court Practice and Procedure .. .. .	1961–62	1,375
Committee on Law of Bankruptcy ..	1962–63	1,236
Landlord and Tenant Commission ..	1965–66	549

P. BERRY,  
Accounting Officer.

DEPARTMENT OF JUSTICE,  
13th June, 1967.

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, 1967, compared with the sum granted, for the Salaries and Expenses of the Garda Síochána, including Pensions, etc., and for payments of compensation and other expenses arising out of service in the Local Security Force.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances				
<i>Original</i> £6,001,954				
<i>Supplementary</i> 900,000				
	6,901,954	6,745,606	156,348	—
B.—Travelling and Incidental Expenses .. ..	245,157	256,559	—	11,402
C.—Post Office Services ..	178,384	171,585	6,799	—
D.—Clothing and Equipment ..	162,309	138,333	23,976	—
E.—Station Services .. ..	89,052	96,695	—	7,643
F.—Transport .. ..	246,313	253,161	—	6,848
G.—Pensions, Gratuities, etc., to Members of the Garda Síochána (including Members of the late Dublin Metropolitan Police Force) and to the Widows, Children and Dependants of such Members; Compensation in respect of Death, Personal Injuries, etc., of Members of the Local Security Force ..	2,597,071	2,517,686	79,385	—
GROSS TOTAL				
<i>Original</i> £9,520,240				
<i>Supplementary</i> 900,000				
	£ 10,420,240	10,179,625	266,508	25,893
			Surplus of Gross Estimate over Expenditure £240,615	
			Surplus of Appropriations in Aid realised	
	Estimated	Realised		
H.—Appropriations in Aid ..	390,240	416,053	£25,813	
NET TOTAL			Total Surplus to be surrendered	
<i>Original</i> £9,130,000				
<i>Supplementary</i> 900,000				
	£ 10,030,000	9,763,572	£266,428	

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

B.—Excess due mainly to increased expenditure on travelling and transfer expenses and subsistence allowance.



## Vote 22

D.—Expenditure on clothing was less than anticipated.

E.—Excess due mainly to increased expenditure on station furniture and the cost of cleaning Garda Stations, offset in part by less expenditure than expected on medical expenses.

F.—Excess due to increased expenditure on the purchase of Garda transport.

### APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Payment from Road Fund under Roads Act, 1920, and Road Traffic Act, 1961 .. .. .	340,000	358,039
2. Miscellaneous receipts .. .. .	50,240	58,014
	<u>£390,240</u>	<u>£416,053</u>

1. The amount is determined as a percentage of the Road Fund.

2. Receipts under this heading depend on factors which cannot be predicted.

Miscellaneous items comprised the following:—

	£
Repayments of advances under Subhead F (3) .. .. .	11,954
Payments for services rendered by the Garda Síochána .. .. .	11,700
Recovery in respect of loss of property, or damage to stores, etc. .. .. .	1,850
Proceeds of sales of old stores and cast uniforms and forfeited and unclaimed property .. .. .	10,558
Fees for accident reports .. .. .	16,081
Receipts from mental hospital authorities in respect of expenses incurred by Garda Síochána under the Mental Treatment Act, 1945 .. .. .	725
Amounts recovered in respect of loss of services of members of the Force injured in accidents, etc. .. .. .	36
Centage charge to Insurance Companies for the collection of insurance premiums .. .. .	3,260
Minor unclassified items .. .. .	1,850
	<u>£58,014</u>

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

In 41 accidents involving Garda Síochána vehicles the damage amounting to £1,674 was attributable to Garda personnel (S.16/1/58 and S.13/18/56). In the case of one of these accidents a sum of £26 was recovered under halving agreement.

In 182 accidents involving Garda Síochána vehicles, the damage amounting to £4,488 was not attributable to Garda personnel. On foot of five of these cases sums totalling £57 were recovered under halving agreements and in twenty-six other cases sums amounting to £581 were received in settlement (S.16/1/58 and S.13/18/56).

### EXTRA REMUNERATION (exceeding £50)

Four civilian employees received £134, £79, £71, and £71 for overtime. The total amount paid in respect of overtime was £556.

### NOTES

Expenditure under Subhead F includes £137 for third party insurance in respect of the use of Garda Síochána cars in Northern Ireland.

£564 was received in respect of fees (stamps) for the issue of vehicle plates under the Road Transport Acts.

Assistance was rendered by the Department of Defence in disposing of explosive materials, and a military helicopter was made available to assist in a search of Cork harbour in April, 1966 (S.4/11/62).



GARDA SÍOCHÁNA REWARD FUND, 1966-67

The appended statement shows the total receipts proper to the Fund for the year 1966-67, the amount of payments in that period and the balance of the Fund at the 31st March, 1967.

	£		£
Balance from previous year ..	6,229	Payments during the year ended 31st March, 1967 ..	11,904
Total amount credited in the year 1st April, 1966 to 31st March, 1967 .. ..	14,037	Balance on 31st March, 1967	8,362
	<u>£20,266</u>		<u>£20,266</u>

On the 31st March, 1967, sums amounting to £216, payable to the Reward Fund were held in suspense accounts.

P. BERRY,  
Accounting Officer.

DEPARTMENT OF JUSTICE,  
14th June, 1967.

I have examined the above Accounts in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. Subject to the observations in my Report 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, 1967, 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.—Salaries, Wages and Allowances .. .. .	271,040	248,744	22,296	—
B.—Prison Services, Maintenance, etc. .. .	118,260	106,263	11,997	—
C.—Travelling and Incidental Expenses .. .	29,320	28,731	589	—
D.—Post Office Services ..	6,000	5,901	99	—
E.—Manufacturing Department and Farm .. .	32,140	34,811	—	2,671
GROSS TOTAL ..£	456,760	424,450	34,981	2,671
			Surplus of Gross Estimate over Expenditure £32,310	
	Estimated	Realised	Deficiency of Appropriations in Aid realised £6,600	
F.—Deduct—Appropriations in Aid ..	38,310	31,710	Net Surplus to be surrendered £25,710	
NET TOTAL ..£	418,450	392,740		

Estimated daily average number of prisoners .. ..	570
Actual daily average number of prisoners .. ..	578

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due mainly to delay in filling vacancies and to staff changes involving appointments at lower points in salary scales. £12,000 was received from the Vote for Remuneration (No. 51).
- B.—The full amount of building and maintenance works provided for was not executed. Accounts received in respect of contract works were less than expected.
- E.—Excess due to increased purchases of mailbag and agricultural materials.



## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from manufacturing department and farm (including produce used in prisons) .. .. .	37,520	30,397
2. Miscellaneous .. .. .	790	1,313
	<u>£38,310</u>	<u>£31,710</u>

1. A payment of £6,500 in respect of articles sold during the year was not received within the year. Due to vacancies in tailoring staff, receipts for tailoring were less than anticipated.
2. A greater quantity of stores than expected was available for sale.

## EXTRA REMUNERATION (exceeding £50)

Sixty Officers received sums varying from £51 to £100 for overtime. The total amount paid in respect of overtime was £7,634.

P. BERRY,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE,  
27th June, 1967.

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, 1967

Dr.	Cr.		
	Agriculture	Other Industries	Total
Stock in hand, 1st April, 1966	£ 1,432	£ 16,690	£ 18,122
Purchases 1966-67	1,299	32,805	34,104
Profit .. ..	616	3,282	3,898
£	3,347	52,777	56,124
		£	£
		Sales 1966-67 .. ..	£ 33,403
		*Stock in hand, 31st March, 1967 .. ..	19,374
			21,057
			56,124

\*Manufactory materials, £16,868; manufactured goods, £265; tools, etc., £3,924

## RECONCILIATION WITH APPROPRIATION ACCOUNT

Amount due in respect of purchases as at 1st April, 1966	£ 2,016	Amount due in respect of sales at 1st April, 1966	£ 7,015
Purchases during the year to 31st March, 1967	34,104	Sales during year to 31st March, 1967	35,067
	36,120		42,082
*Amount due in respect of purchases as at 31st March, 1967	1,309	†Amount due in respect of sales as at 31st March, 1967	11,685
Expenditure from Subhead E as per Appropriation Account .. ..	34,811	Receipts under Subhead F (1) as per Appropriation Account .. ..	30,397
*Viz.—Public Departments, £410; other persons, £899		†Viz.—Public Departments, £11,251; other persons, £434	

P. BERRY,  
Accounting Officer.



ACCOUNT of the sum expended, in the year ended 31st March, 1967, 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 .. .. .	565,350	519,509	45,841	—
B.—Travelling and Incidental Expenses .. .. .	44,000	40,673	3,327	—
C.—Post Office Services ..	14,100	13,989	111	—
GROSS TOTAL .. £	623,450	574,171	49,279	—
			Surplus of Gross Estimate over Expenditure £49,279	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
D.—Appropriations in Aid ..	40,450	63,036	£22,586	
NET TOTAL .. £	583,000	511,135	Total Surplus to be surrendered £71,865	

	Estimated	Realised
Extra Receipts payable to Exchequer	£	£
1. Court Percentages .. .. .	4,100	762
2. Court Fees received from Department of Posts and Telegraphs	—	2,000
	£4,100	£2,762

1. A lodgement of £3,490 was in transit on 31st March, 1967.

2. The Department of Finance considered that the Department of Posts and Telegraphs should be liable for fees even though technically exempt from such liability under the District Court (Fees) Order 1966. Instead of paying fees by means of stamps affixed to the Department's summonses the amount involved will be paid over to the Courts Vote in a lump sum annually (S.13/2/66).

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

A.—Savings due mainly to replacement of senior by junior officers and to less expenditure than anticipated on additional assistance. £28,000 was received from the Vote for Remuneration (No. 51).

B.—Travelling expenses were less than anticipated.

## APPROPRIATIONS IN AID

							Estimated	Realised
							£	£
1. Fines	..	..	..	..	..	..	21,500	38,100
2. Fees	..	..	..	..	..	..	18,730	24,599
3. Miscellaneous	..	..	..	..	..	..	220	337
							<u>£40,450</u>	<u>£63,036</u>

1. The surplus results primarily from a revised accounting procedure; the amount received in fines during the year also showed an increase over the figure expected.

2. There was an unexpected increase in the fees received by County Registrars.

## EXTRA REMUNERATION (exceeding £50)

Three officers received amounts of £61, £80 and £93 for overtime. One officer received £500 for extra duties (E./109/13/65). The total amount paid in respect of overtime was £390.

## NOTE

Fees (stamps) were received as follows:—

					£
District Court fees	..	..	..	..	128,131
Circuit Court fees	..	..	..	..	67,163
Judicature fees ..	..	..	..	..	237,928
Bankruptcy fees	..	..	..	..	4,298
Judgment Registry fees	..	..	..	..	1,543
Chief Justice fees	..	..	..	..	1,695

P. BERRY,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE,  
13th June, 1967.

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, 1967, 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	249,710	199,222	50,488	—
B.—Travelling and Incidental Expenses .. ..	320	727	—	407
C.—Post Office Services ..	7,900	8,158	—	258
TOTAL .. .. £	257,930	208,107	50,488	665

Surplus to be surrendered .. £49,823

## 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. £27,000 was received from the Vote for Remuneration (No 51).

B.—Increase due to cost of repairing maps in Land Registry (E.29/1/63).

## EXTRA REMUNERATION (exceeding £50)

Twenty-four officers in the Land Registry received amounts ranging from £51 to £215 for overtime. Ten officers in the Registry of Deeds received amounts ranging from £53 to £120 for overtime. The total amount paid in respect of overtime was £4,529.

## NOTE

Fees (stamps) were received as follows:—

				£
Land Registry fees	..	..	..	233,259
Registry of Deeds fees	..	..	..	62,582

P. BERRY,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE,  
13th June, 1967.

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, 1967, 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 ..	12,093	10,790	1,303	—
B.—Travelling and Incidental Expenses .. ..	100	20	80	—
C.—Post Office Services ..	680	678	2	—
GROSS TOTAL ..£	12,873	11,488	1,385	—
			Surplus of Gross Estimate over Expenditure £1,385	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
D.— <i>Deduct—</i> Appropriations in Aid ..	43	37	£6	
NET TOTAL ..£	12,830	11,451	Net Surplus to be surrendered £1,379	

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

A.—A sum of £260 was received from Vote No. 51 to meet increases in remuneration. The saving is due mainly to the replacement of senior officers by junior officers and to delay in filling of a vacancy.

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

J. S. MARTIN,  
*Accounting Officer.*

8th June, 1967.

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, 1967, 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 certain Grants-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances .. .. .	677,000	631,047	45,953	—
B.—Travelling and Incidental Expenses .. .. .	81,500	79,085	2,415	—
C.—Post Office Services ..	26,100	37,377	—	11,277
D.—Statutory Inquiries ..	2,000	1,566	434	—
E.1.—Local Authority Housing ..	2,900,000	3,024,097	—	124,097
E.2.—Private Housing, Water Supply and Sewerage Grants ..	4,000,000	3,201,313	798,687	—
F.—Water Supply and Sewerage Schemes .. .. .	895,000	911,413	—	16,413
G.—Grants in respect of Derelict Sites, Public Amenity Works and Dangerous Places .. .. .	55,000	61,910	—	6,910
H.—Recoupment of Expenditure in respect of Register of Electors .. .. .	62,000	63,898	—	1,898
I.—An Foras Forbartha Teo. (Grant-in-Aid) .. .. .	63,000	63,000	—	—
J.—National Building Advisory Council (Grant-in-Aid) ..	25,000	16,000	9,000	—
K.—Miscellaneous Services ..	18,850	15,085	3,765	—
GROSS TOTAL .. £	8,805,450	8,105,791	860,254	160,595
			Surplus of Gross Estimate over Expenditure £699,659	
	Estimated	Realised		
<i>Deduct—</i>			Deficiency of Appropriations in Aid realised £27,626	
L.—Appropriations in Aid ..	224,000	196,374		
NET TOTAL .. £	8,581,450	7,909,417	Net Surplus to be surrendered £672,033	

## Vote 27

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

- A.—£9,000 was received from Vote 51 to meet increases in remuneration and £2,875 from the Road Fund, being proportion of consultants' fees. The full complement of staff provided for were not appointed.
- C.—Expenditure included a sum of £5,939 in adjustment of difference between amount paid for postal services in respect of year 1965–66 and the actual liabilities which were later established as proper to that year. Also telephone expenses were greater than expected.
- E.1.—The necessary documentation in respect of subsidy due to certain local authorities was submitted earlier than anticipated.
- E.2.—There was a sharp decline in the demand for new house grants, due mainly to credit restrictions. Also plastic piping for water supply schemes, at a standard acceptable to the Department, was not available for a great part of the year.
- F.—Excess was due to the fact that the demand for contributions towards loan charges showed a steeper rise than estimated, mainly because of an increase in short term borrowing and higher interest rates.
- G.—Activities under the grant scheme were greater than expected.
- J.—The Council's expenditure was less than anticipated.
- K.—Progress in the initiation of schemes for the rehabilitation of itinerants continued slow and no payments fell to be made under this heading in the course of the year. Also there was a decline in interest in the scheme of allotments.

### APPROPRIATIONS IN AID

	Estimated £	Realised £
1. Fees payable by local authorities, etc., for audit of their accounts .. .. .	34,000	34,198
2. Costs payable by local authorities in relation to inquiries ..	2,500	2,251
3. Expenses repayable out of Road Fund under section 8 (1) of the Road Traffic Act, 1961 (No. 24 of 1961) ..	152,500	132,900
4. Expenses repayable by local authorities under section 17 of the Local Authorities (Combined Purchasing) Act, 1939 (No. 14 of 1939) .. .. .	13,000	14,046
5. Fees payable by applicants for grants under the Housing Acts .. .. .	10,000	6,399
6. Miscellaneous, including refunds of certain housing grants and salaries of officers on loan to outside bodies ..	12,000	6,580
	<u>£224,000</u>	<u>£196,374</u>

3. The estimate included provision for repayment of salaries of a greater number of staff than was employed during the year on the administration of the Roads Acts.
5. Over-estimation was due to the substantial decline in the number of applications for new house grants.
6. The salaries of the officers on loan to one outside body were not refunded within the year. The receipts realised are comprised of refunds of private housing grants (£1,549), salaries of officers on loan to outside bodies (£4,757), charge for brief and documentation relating to development of Shopping and Community Centre at Ballymun, Dublin (£245), charge for collection of personal insurance premiums (£20) and anonymous receipt (£9).



## EXTRA REMUNERATION (exceeding £50)

A Higher Executive Officer received a gratuity of £200 for the performance of higher duties from 13th September, 1963 to 13th July, 1965. An Assistant Principal received a gratuity of £195 for writing scripts (English and Irish versions) for four films based on the "Rules of the Road". An Assistant Principal received a gratuity of £93 for the performance of additional duties from 1st April, 1966 to 1st December, 1966. Two Assistant Principals received gratuities of £75 each in respect of additional attendance in connection with Road Safety Campaigns. A Paperkeeper received £55 for overtime. The total amount paid in respect of overtime was £381.

## NOTES

*Ex-gratia* payments amounting to £11 were made to officers in respect of loss of personal property stolen from official premises and damage to clothing (E.109/41/41).

This Account includes expenditure of £717 in respect of remuneration of officers on loan, without repayment, to other Offices.

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

M. LAWLESS,  
*Accounting Officer.*

DEPARTMENT OF LOCAL GOVERNMENT,  
22nd May, 1967.

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

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

# Vote 28 OFFICE OF THE MINISTER FOR EDUCATION

ACCOUNT of the sum expended, in the year ended 31st March, 1967, 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> £852,250 <i>Supplementary</i> 13,000	865,250	852,987	12,263	—
A.2.—Travelling and Incidental Expenses .. .. .	70,000	64,971	5,029	—
A.3.—Post Office Services ..	35,000	34,478	522	—
A.4.—Expenses in connection with the Commission on Higher Education <i>Original</i> £10 <i>Supplementary</i> 900	910	1,144	—	234
A.5.—Expenses in connection with the Council of Education ..	10	—	10	—
B.1.—Expenses in connection with Membership of UNESCO and of the International Bureau of Education ..	16,000	16,004	—	4
NATIONAL MUSEUM				
C.1.—Purchase of Specimens (Grant-in-Aid) .. .. .	3,600	3,600	—	—
C.2.—Fittings, Materials, etc. ..	2,500	1,502	998	—
C.3.—Archaeological Excavations (Grant-in-Aid) .. .. .	500	500	—	—
NATIONAL LIBRARY				
D.1.—Purchase of Books, etc. (Grant-in-Aid) .. .. .	8,000	8,000	—	—
D.2.—Survey and Reproduction of Irish Historical Records in Foreign Collections (Grant-in-Aid) .. .. .	1,700	1,700	—	—
D.3.—Fees and Expenses in connection with Inspection of Manuscripts and Editing of Publications .. .. .	1,105	983	122	—



Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
NATIONAL COLLEGE OF ART				
E.1.—Models, Accessories, Materials, etc. . . . .	6,000	4,430	1,570	—
E.2.—Scholarships and Prizes . .	1,210	1,048	162	—
F.1.—Publications in Irish Original           £24,100 Supplementary   20,000	44,100	39,507	4,593	—
F.2.—University Scholarships . .	124,040	120,381	3,659	—
F.3.—Grants to Colleges providing Courses in Irish . .	47,500	48,655	—	1,155
F.4.—The Irish Folklore Commission (Grant-in-Aid) . .	5,400	5,400	—	—
F.5.—An Cumann Scoilchrámaíochta (Grant-in-Aid) . .	4,500	4,500	—	—
G.1.—Royal Irish Academy (Grants-in-Aid) . .	17,625	17,625	—	—
G.2.—Royal Irish Academy of Music (Grants-in-Aid) . .	17,500	17,500	—	—
G.3.—The National Film Institute of Ireland—Purchase of Educational Films (Grant-in-Aid) . . . . .	5,250	5,250	—	—
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	—	—
G.6.—Irish Committee of Historical Sciences (Grant-in-Aid)	200	200	—	—
G.7.—Overseas Club (Grant-in-Aid) . . . . .	2,000	2,000	—	—
G.8.—Scientific Research Grants to Students Original           £17,100 Supplementary   5,700	22,800	22,718	82	—
G.9.—Student Exchange Scholarships . . . . .	2,820	2,241	579	—
G.10.—Expenses in connection with European Schools Day	600	592	8	—

# Vote 28

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
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) .. .. .	4,000	3,469	531	—
G.13.—Muintir na Tíre (Grant-in-Aid) .. .. .	5,000	5,000	—	—
G.14.—Senior Visiting Fellowships	1,500	1,466	34	—
	1,326,120	1,297,351	30,162	1,393
<i>Deduct—</i> Anticipated Savings on various Subheads ( <i>See Supplementary Estimate</i> ) ..	6,600	—	6,600	—
<b>GROSS TOTAL</b> <i>Original</i> £1,286,520 <i>Supplementary</i> 33,000 —£	1,319,520	1,297,351	23,562	1,393
			Surplus of Gross Estimate over Expenditure £22,169	
<i>Deduct—</i> H.—Appropriations in Aid <i>Original</i> £12,300 <i>Supplementary</i> 7,000 —	Estimated 19,300	Realised 19,355	Surplus of Appropriations in Aid realised £55	
			Total Surplus to be surrendered	
<b>NET TOTAL</b> <i>Original</i> £1,274,220 <i>Supplementary</i> 26,000 —£	1,300,220	1,277,996	£22,224	

## 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 more frequently than anticipated. Subhead A.1 includes expenditure of £9,138, 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, 1967, was £58,552.
- C.2.—Fittings ordered for the National Museum were not delivered in time for payment within the year.
- D.3.—Fees and expenses paid were less than expected.



- E.1.—Some items of technical equipment were not delivered in time for payment within the year.
- 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.9.—Payments in respect of scholarships were less than anticipated.
- G.12.—Expenditure on research projects was less than estimated.

## APPROPRIATIONS IN AID

			Estimated	Realised
			£	£
1. Fees for tuition in National College of Art	..	..	4,500	4,240
2. Fees for genealogical researches, etc.	..	..	2,000	2,625
3. Sales of publications in Irish	..	..	4,000	4,658
4. Sales of photographic reproductions	..	..	1,200	1,707
5. Miscellaneous				
	<i>Original</i>	.. £600		
	<i>Supplementary</i>	.. 7,000		
			7,600	6,125
	<b>TOTAL</b>			
	<i>Original</i>	.. £12,300		
	<i>Supplementary</i>	.. 7,000		
			£19,300	£19,355

1, 2 and 5. These receipts are variable.

3. The sales of publications in Irish were greater than expected.

4. There was a big increase in orders for photographic reproductions.

## EXTRA REMUNERATION (exceeding £50)

Seven Staff Officers, twenty Clerical Officers, thirty-six Clerk-Typists and four Messengers received sums varying from £51 to £243 in respect of overtime. Twenty-six attendants in the Institutions of Science and Art received sums varying from £51 to £267 in respect of Christmas Day, Good Friday, Sunday and night duty. The total amount paid in respect of overtime was £12,519.

## NOTE

An *ex-gratia* payment of £2 was made to an officer in respect of damage to clothing.

T. Ó RAIFEARTAIGH,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
9 Meitheamh, 1967.

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

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

## GRANTS-IN-AID

## STATEMENT OF EXPENDITURE, &amp;c., OUT OF GRANTS-IN-AID, 1966-67

	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, 1966	£ 175	£ 397	£ 14	£ 133	£ 557	£ 329
Grants-in-Aid, 1966-67	3,600	500	8,000	1,700	—	—
	3,775	897	8,014	1,833	557	329
Expenditure, 1966-67	2,393	747	7,636	1,541	298	—
Balances on 31st March, 1967	1,382	150	378	292	259	329

T. Ó RAIFEARTAIGH,  
*Accounting Officer.*AN ROINN OIDEACHAIS,  
9 Meitheamh, 1967



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

CAPITAL ACCOUNT FOR YEAR ENDED 31ST MARCH, 1967

	<i>Securities</i>		<i>Securities</i>
	£		£
Balances on 1st April, 1966	115,430	Securities sold	—
Securities bought ..	1,100	Balances on 31st March, 1967	116,530
	<u>£116,530</u>		<u>£116,530</u>

## LIST OF SECURITIES HELD ON 31ST MARCH, 1967

			£
3½% Exchequer Bonds, 1965/70	..	..	73,278
6% Exchequer Stock, 1980/85	..	..	15,487
2¾% Guaranteed Stock, 1933	..	..	1,316
5% National Loan, 1962/72 ..	..	..	660
6% National Loan, 1967 ..	..	..	251
3% Exchequer Bonds, 1965/70	..	..	1,000
2½% Consolidated Stock ..	..	..	849
4½% National Loan, 1973/78	..	..	20,652
4¼% National Loan, 1975/80	..	..	257
4% Funding Loan, 1960/90 ..	..	..	650
5¾% National Loan, 1982/87 ..	..	..	280
6% Exchequer Loan, 1985/90	..	..	350
6¾% National Loan, 1986/91	..	..	400
7% E.S.B. Stock, 1986/91 ..	..	..	1,100
			<u>£116,530</u>

## INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDED 31ST MARCH, 1967

FUND	Balance on 1st April, 1966	Income 1966-67	Total	Expendi- ture 1966-67	Balance on 31st March, 1967
	£	£	£	£	£
Killury or Nelan Fund ..	87	23	110	—	110
The Henry P. Mulock Charity	—	2	2	5	<i>Dr.</i> 3
Carlisle and Blake Fund ..	121	90	211	112	99
Reid Bequest—Scheme A ..	—	99	99	99	—
—Scheme B ..	22	121	143	130	13
—Scheme C ..	123	197	320	267	53
The Father O'Halloran Memorial Fund ..	—	11	11	11	—
The Michael Joseph McEnery Memorial Scholarship Fund .. .. .	23	58	81	80	1
The Lismore Endowment (Earl of Cork's Scholar- ships) .. ..	41	40	81	81	—
The Charleville Endowment	—	36	36	36	—
The Burke Memorial Fund	21	21	42	36	6
Ciste Shéamais A. Mhic Shuibhne .. ..	14	6	20	5	15
Erasmus Smith Endowment	—	2,672	2,672	2,672	—
The Mary A. Hardiman Bequest .. ..	160	988	1,148	202	946
Murphy Bequest .. ..	899	986	1,885	1,737	148
<b>TOTAL .. ..£</b>	<b>1,511</b>	<b>5,350</b>	<b>6,861</b>	<b>5,473</b>	<b>1,388</b>

T. Ó RAIFEARTAIGH,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
14 Meitheamh, 1967.



## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1967, compared with the sum granted, for Primary Education, including National School Teachers' Superannuation, etc.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>TRAINING OF TEACHERS</b>				
A.1.—Training Colleges ..	542,500	542,603	—	103
A.2.—Repayable Advances of Training College Fees to Students .. ..	30,000	30,024	—	24
A.3.—Preparatory College, Coláiste Moibhi, Shankhill, Co. Dublin, including Contributions to Pension Fund ..	16,860	15,501	1,359	—
A.4.—Special Courses for Teachers of Physically and Mentally Handicapped Children ..	6,300	5,355	945	—
<hr/>				
B.—Examinations .. ..	21,000	19,924	1,076	—
<b>SCHOOLS</b>				
C.1.—Salaries, etc., of Teachers in Classification Schools and Grants to Capitation Schools .. .. Original £15,975,000 Supplementary 490,000	16,465,000	16,363,133	101,867	—
C.2.—Model Schools—Miscellaneous Expenses .. ..	7,500	8,144	—	644
C.3.—Transport Services ..	74,400	80,634	—	6,234
C.4.—Incidental Expenses ..	1,060	1,172	—	112
C.5.—Free Grants of School Requisites .. ..	34,200	37,827	—	3,627
C.6.—Grants towards the Cost of Heating, Cleaning and Painting of Schools ..	300,000	289,818	10,182	—
C.7.—Grants towards the Cost of Free School Books for Necessitous Children ..	5,000	5,748	—	748

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
D.—Superannuation, etc., of Teachers				
Original	£1,971,000			
Supplementary	122,000			
	2,093,000	2,067,169	25,831	—
GROSS TOTAL				
Original	£18,984,820			
Supplementary	612,000			
	£19,596,820	19,467,052	141,260	11,492
			Surplus of Gross Estimate over Expenditure £129,768	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
E.—Appropriations in Aid	130,220	131,370	£1,150	
			Total Surplus to be surrendered £130,918	
NET TOTAL				
Original	£18,854,600			
Supplementary	612,000			
	£19,466,600	19,335,682		

## EXTRA RECEIPTS PAYABLE TO EXCHEQUER

Surrender of balance on *ex-gratia* payments to Retired teachers Account £35,092

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

- A.3.—The number of students admitted to Coláiste Moibhi was less than anticipated.  
A.4.—The number of teachers who attended courses was less than expected.  
B.—The increase in the number of candidates for the post primary scholarship examination was less than estimated.  
C.2.—The excess was due to the payment of a wage increase to Model School employees with effect from 1st June, 1966.  
C.3.—There was a considerable increase in the number of new transport services.  
C.4.—Expenditure on courses for teachers during the year was greater than expected.  
C.5.—The excess was due to increased expenditure on special equipment for the instruction of handicapped children and on school reference libraries.  
C.7.—There was an increase in the number of claims presented.

## APPROPRIATIONS IN AID

				Estimated	Realised
				£	£
TRAINING OF TEACHERS					
1. Training college entrance examination fees	..	..		450	944
2. Refund of cost of training	..	..		1,500	1,190
3. Recovery of training college fees advanced to necessitous students	..	..		22,000	22,986



	Estimated	Realised
	£	£
PREPARATORY COLLEGE		
4. Fees from students .. .. .	1,750	1,429
5. Book fees from students .. .. .	30	23
6. Miscellaneous .. .. .	70	74
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. .. .. .	3,872	4,567
MISCELLANEOUS		
10. Miscellaneous receipts, including repayment by County and County Borough Councils of part of the expenses of examinations conducted on their behalf .. .. .	7,420	7,024
	<u>£130,220</u>	<u>£131,370</u>
1. The number of candidates for the training college entrance examination was greater than expected.		
4. Fees from students were less than anticipated owing to a decrease in the number of students.		
9. Two teachers refunded in full and the number refunding was greater than expected.		
2 and 10. These receipts are variable.		

## NOTES

In addition to recoveries accounted for under E.2 and E.3 further sums amounting to £154 being balances of salary due (Subhead C.1) have been withheld against liability in respect of refund of cost of training.

A balance of cost of training amounting to £71 was written off in one case owing to lack of means (S.18/16/35).

## 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
9	£478

T. Ó RAIFEARTAIGH,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
9 Meitheamh, 1967.

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, 1967, 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)	1,440,000	1,442,787	—	2,787
A.2.—Laboratory Grants ..	190,000	176,302	13,698	—
A.3.—Grant for Irish and Bilingual Schools .. ..	70,000	68,698	1,302	—
A.4.—Bonus for Choirs and Orchestras .. ..	3,000	2,938	62	—
B.—Incremental Salary Grant Original £3,945,000 Supplementary 96,000	4,041,000	4,055,534	—	14,534
C.—Examinations .. ..	137,000	135,474	1,526	—
D.—Scholarships and Prizes ..	253,070	244,898	8,172	—
E.—Publication of Irish Text Books .. ..	8,000	8,602	—	602
F.—Courses for Secondary Teachers .. ..	13,550	15,051	—	1,501
G.—Payment to the Secondary Teachers' Pension Fund ..	10	—	10	—
H.—Educational Television Service	35,000	31,875	3,125	—
I.—Modern Language Teaching Aids .. ..	4,000	4,152	—	152
J.—Building Grants to Secondary Schools .. ..	140,000	124,243	15,757	—
K.—Comprehensive Schools ..	472,000	490,040	—	18,040
<b>GROSS TOTAL</b>				
Original £6,710,630 Supplementary 96,000	£ 6,806,630	6,800,594	43,652	37,616
			Surplus of Gross Estimate over Expenditure £6,036	



Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£ Estimated	£ Realised	£	£
<i>Deduct—</i>			Deficiency of Appropriations in Aid realised	
L.—Appropriations in Aid ..	56,530	54,433	£2,097	
NET TOTAL				
Original £6,654,100			Net Surplus to be surrendered	
Supplementary 96,000			£3,939	
	£ 6,750,100	6,746,161		

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

- A.2.—The number of classes qualifying for the grant was less than anticipated and the number of applications for grants towards the cost of furnishing and equipping laboratories did not reach the grant stage as early as expected.
- E.—Some accounts for the printing of text books were presented for payment earlier than anticipated.
- F.—It was necessary to hold additional courses for which provision had not been made in the estimate.
- H.—Applications for grants towards the cost of television sets were less than expected and the cost of the transmission of programmes was less than anticipated.
- J.—A number of applications for building grants did not reach payment stage within the financial year.

## APPROPRIATIONS IN AID

			Estimated	Realised
			£	£
1. Examination fees of students .. .. .	..	..	52,000	48,498
2. Sale of Irish text books .. .. .	..	..	3,000	1,649
3. Miscellaneous receipts .. .. .	..	..	1,530	4,286
			£56,530	£54,433

1. Fees payable by individual candidates not following an approved Leaving Certificate course were revised.
2. Receipts from the sales of text books were less than expected.
3. Increase due to students' fees and students' contributions towards transport costs in the case of new Comprehensive Schools.

## NOTE

The services of three military officers were made available to the Department of Education to assist in conducting a course in physical education in July, 1966 and August, 1966 (S.4/11/62).

T. Ó RAIFEARTAIGH,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
9 Meitheamh, 1967

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

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

# Vote 30

## 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, 1967, in respect of Capital and Income

### CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st April, 1966:—		Balance on 31st March, 1967:—	
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, 1966 ..	442	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 .. .. .	470
Registration fees .. .. .	444	Recoupment of portion of the salary of the officer who acts as Secretary to the Registration Council .. .. .	65
Dividends received .. .. .	209	Travelling and subsistence expenses of members of Council ..	6
	<u>£1,095</u>	Balance on 31st March, 1967 ..	<u>554</u>
			<u>£1,095</u>

T. Ó RAIFEARTAIGH,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
14 Meitheamh, 1967.



# VOCATIONAL EDUCATION

Vote 31

ACCOUNT of the sum expended, in the year ended 31st March, 1967, 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 Educational Committees <i>Original</i> £3,105,000 <i>Supplementary</i> 110,000	£	£	£	£
	3,215,000	3,227,183	—	12,183
B.—Training of Teachers ..	128,660	110,505	18,155	—
C.—Scholarships .. ..	3,000	2,573	427	—
D.1.—Grants under Section 109 of the Vocational Education Act, 1930 .. ..	55,000	45,370	9,630	—
D.2.—Miscellaneous Vocational Education Services ..	10,500	7,008	3,492	—
E.—Contribution to Macra na Tuaithe (Grant-in-Aid) ..	4,800	4,800	—	—
F.—Examinations .. ..	30,000	29,923	77	—
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	92,000	91,895	105	—
H.—Payments under Section 51 (6) of the Vocational Education Act, 1930 .. ..	150,000	141,159	8,841	—
GROSS TOTAL <i>Original</i> £3,578,960 <i>Supplementary</i> 110,000	£ 3,688,960	3,660,416	40,727	12,183
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £28,544	
			Surplus of Appropriations in Aid realised	
Deduct— I.—Appropriations in Aid ..	55,000	55,278	£278	
NET TOTAL <i>Original</i> £3,523,960 <i>Supplementary</i> 110,000	£ 3,633,960	3,605,138	Total Surplus to be surrendered £28,822	

## Vote 31

### 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.—Provision for scholarships was not fully utilised.
- D.1.—Grants to the Irish Nautical College were less than anticipated, and there was a decrease in the hours of attendance of students at some of the schools and classes for which provision was made in the subhead.
- D.2.—Some of the courses for apprentices for which provision was made in the subhead were not held.
- H.—The building of new vocational schools did not proceed as quickly as anticipated.

### APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees of candidates for examinations (Vocational school examinations £20,000; other examinations £1,900) ..	21,900	21,814
2. Fees for courses .. .. .	3,000	3,299
3. Receipts from Church Temporalities Fund .. ..	30,000	30,000
4. Miscellaneous .. .. .	100	165
	<u>£55,000</u>	<u>£55,278</u>

2. There was an increase in the number of summer courses held and numbers attending were greater than expected.
4. Miscellaneous receipts are variable.

S. MAC GEARAILT,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
4 Iúil, 1967.

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, 1967, 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 ..	17,000	16,671	329	—
B.—Industrial Schools ..	240,000	222,608	17,392	—
C.—Places of Detention ..	7,500	6,849	651	—
D.—Conveyance Expenses ..	1,000	657	343	—
E.—Parental Moneys—Collection Expenses .. ..	500	431	69	—
GROSS TOTAL .. £	266,000	247,216	18,784	—
			Surplus of Gross Estimate over Expenditure £18,784	
	Estimated	Realised	Surplus of Appropriations in Aid realised £14	
F.—Appropriations in Aid ..	3,500	3,514	Total Surplus to be surrendered £18,798	
NET TOTAL .. £	262,500	243,702		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- 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.  
D.—The cost of conveyance of children was less than anticipated.  
E.—Parental moneys collected by the Garda Síochána in respect of which commission was payable were less than anticipated, with consequent decrease in the expenses of collection.

NOTE

The average number under detention during the year 1966–67 at St. Anne's Reformatory for Girls, Kilmacud, was 5, but payment was made on a notional number of 40 offenders (S.68/4/44).

T. Ó RAIFEARTAIGH,  
Accounting Officer.

AN ROINN OIDEACHAIS,  
9 Meitheamh, 1967.

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, 1967,  
compared with the sum granted, for Grants-in-Aid to Universities  
and Colleges and to the Dublin Institute for Advanced Studies.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
<b>GRANTS-IN-AID UNIVERSITIES AND COLLEGES</b>	£	£	£	£
A.—National University ..	43,000	43,000	—	—
B.—University College, Dublin <i>Original</i> £1,033,000 <i>Supplementary</i> 210,000	1,243,000	1,228,104	14,896	—
C.—University College, Cork <i>Original</i> £623,000 <i>Supplementary</i> 33,000	656,000	505,936	150,064	—
D.—University College, Galway <i>Original</i> £355,000 <i>Supplementary</i> 68,000	423,000	419,690	3,310	—
E.—Maynooth College ..	27,500	27,500	—	—
F.—Trinity College <i>Original</i> £827,000 <i>Supplementary</i> 33,000	860,000	860,000	—	—
G.—College of Surgeons <i>Original</i> £8,000 <i>Supplementary</i> 8,000	16,000	16,000	—	—
H.—Dublin Dental Hospital ..	118,000	116,096	1,904	—
I.—College of Pharmacy ..	11,000	11,000	—	—
<b>DUBLIN INSTITUTE FOR ADVANCED STUDIES</b>				
J.—Annual Grants under Section 25 (1) of the Institute for Advanced Studies Act, 1940	137,290	137,290	—	—
K.—Grant under Section 16 (5) of the Institute for Advanced Studies Act, 1940 ..	10	—	10	—
<b>TOTAL</b> <i>Original</i> £3,182,800 <i>Supplementary</i> 352,000	£ 3,534,800	3,364,616	170,184	—
Surplus to be surrendered			£	—

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT  
C.—Expenditure during the year in connection with the new science building was less  
than anticipated.

AN ROINN OIDEACHAIS,  
9 Meitheamh, 1967.

T. Ó RAIFEARTAIGH,  
*Accounting Officer.*

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, 1967, 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 ..	20,600	19,053	1,547	—
B.—Purchase and Repair of Pictures (Grant-in-Aid) ..	2,500	2,500	—	—
C.—Travelling and Incidental Expenses .. ..	2,490	2,804	—	314
D.—Post Office Services ..	250	192	58	—
E.—Conservation of Works of Art	500	766	—	266
GROSS TOTAL .. £	26,340	25,315	1,605	580
			Surplus of Gross Estimate over Expenditure £1,025	
	Estimated	Realised	Surplus of Appropriations in Aid realised £41	
F.— <i>Deduct—</i> Appropriations in Aid ..	270	311	Total Surplus to be surrendered £1,066	
NET TOTAL .. £	26,070	25,004		

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

- A.—Saving due to delay in filling vacancies. A sum of £1,575 was received from the Vote for Remuneration (No. 51).
- C.—Excess due to increased travelling and photographic expenses.
- D.—Saving due to decrease in telephone and store handling charges.
- E.—Goods ordered the previous year were not delivered until 1966–67.

#### APPROPRIATIONS IN AID

Increase in receipts due to greater sales of photographic reproductions.

#### EXTRA REMUNERATION (exceeding £50)

Fourteen attendants received sums varying from £131 to £193 in respect of overtime. The total amount paid in respect of overtime was £2,374.

# Vote 34

## GRANT-IN-AID ACCOUNT

			£
Balance from 1965-66	..	..	2,120
Grant-in-Aid, 1966-67	..	..	2,500
			<hr/>
	..	..	4,620
Expended, 1966-67	..	..	4,574
			<hr/>
Balance to 1967-68	..	..	£ 46
			<hr/>

JAMES WHITE,  
*Accounting Officer.*

NATIONAL GALLERY,  
9th June, 1967.

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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.*



## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1967, 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	1,075,000	1,005,576	69,424	—
B.1.—Travelling and Incidental Expenses .. ..	85,000	78,408	6,592	—
B.2.—Post Office Services ..	48,000	47,087	913	—
C.—Legal Expenses .. ..	12,700	9,995	2,705	—
D.—Statutory Contributions to Land Bond Fund and Local Loans Fund .. ..	1,108,770	1,086,096	22,674	—
E.—Deficiencies from Sales of Land Bonds allocated to Government Departments	2,500	4,387	—	1,887
F.—Deficiency of Income from Untenanted Land ..	5	—	5	—
G.—Purchase of Interests for Cash, Advances for Purchase of Land and Auctioneers' Commission .. ..	300,000	259,580	40,420	—
H.—Gratuities to ex-Employees	14,000	14,452	—	452
I.—Improvement of Estates, etc.	675,000	725,075	—	50,075
J.—Adjustment Advances ..	15	—	15	—
K.—Losses by Default, Accident, etc. .. ..	10	329	—	319
L.—Preservation and Improvement of Game Resources	60,000	58,141	1,859	—
GROSS TOTAL .. £	3,381,000	3,289,126	144,607	52,733
			Surplus of Gross Estimate over Expenditure £91,874	
	Estimated	Realised	Surplus of Appropriations in Aid realised £19,394	
M.—Appropriations in Aid ..	226,000	245,394	Total Surplus to be surrendered £111,268	
NET TOTAL .. £	3,155,000	3,043,732		

## Vote 35

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

- A.—Saving was due mainly to delay in filling vacancies. A sum of £35,800 was received from the Vote for Remuneration (No. 51).
- B.1.—Failure to fill vacancies for travelling officers is the main cause of the saving.
- C.—The incidence of costs, principally in price appeals, was not as high as anticipated.
- D.—Saving was due mainly to the issue of fewer Land Bonds than had been contemplated, with a consequential reduction in service charge.
- E.—Excess was due to the fact that more State claims arose than had been anticipated and had to be met by the allocation of Land Bonds which sold below par.
- F.—There was no charge to this subhead, as income from untenanted land exceeded expenditure. The surplus was paid over as an Appropriation in Aid of the Vote (item 4).
- G.—Savings, due mainly to non-maturity of the new classes of payment under the Land Act, 1965, were partly offset by an excess in expenditure on the purchase of estates for cash.
- H.—Estimated as closely as possible.
- I.—Excess was due to increase in wages of workmen and tradesmen during the year and the necessity to complete essential improvement works (F. 102/35/65). A settlement payment of £1,000 was made to a migrant arising out of defects in his dwellinghouse (F.63/1/54). An extra sum of £103 was paid to a contractor to compensate him for a genuine error in pricing a tender for internal plumbing (S. 9/8/53). A sum of £4 compensation was paid for repairs to a private car damaged by Land Commission well-boring plant on tow (D.305/1/63).
- K.—The charges to this subhead were sanctioned by Department of Finance minutes as follows:—
- £72—cost of replacing items stolen from Land Commission dwelling-house (D.305/1/63).
- £35—compensation for injury to a cow, caused by barbed wire fence erected by the Land Commission (D. 305/1/63).
- £28—compensation and costs for damage caused by trespassing cattle (D.305/1/63).
- £193—compensation and costs for loss of three cattle in the course of grazing lettings (D.305/1/63 and F.63/1/54).
- L.—Closer estimation was not possible.

### APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from Church Temporalities Fund:—		
(i) Estimated cost of administration and management (44 and 45 Viet., c. 71 (sec. 4)) ..	7,000	7,000
(ii) Interest on Church Surplus Grant (No. 27 of 1923 (sec. 9 (3) ) and No. 14 of 1941 (sec. 50))	20,000	24,600
2. Local Loans Fund—expenses of management .. .. .	4,000	4,000
3. Fees and costs recovered .. .. .	6,000	5,788
4. Surplus Income of Rent and Interest Accounts ..	44,000	35,228
5. Excess annuities, etc. (Land (Finance) Rules, 1956, Rules 3 and 4 (1) (a) and (b) (i) (ii) ) .. ..	126,000	148,961
6. Contributions towards improvements expenditure ..	11,500	9,203



	Estimated	Realised
	£	£
7. Miscellaneous .. .. .	7,500	10,614
	<u>£226,000</u>	<u>£245,394</u>

1. (ii) The increase is due mainly to growth in the income from investments.
4. Income from management of unallotted lands is difficult to predict and was less than expected.
5. The increase was due largely to the recovery of a higher percentage of expenditure on improvement works and to the public sale of two large buildings.
- 6 and 7. Accurate estimation of receipts under these headings is difficult.

## EXTRA REMUNERATION (exceeding £50)

An Assistant Secretary received £200 for acting as Land Commissioner during parts of the years 1965 and 1966 (E.109/23/59).

The Solicitor received £250 for performance of extra duties during the year ended 31st October, 1966 (E.33/5/42).

A Principal Officer received £275 from the funds of Arramara Teoranta for acting as Joint Managing Director.

A Higher Executive Officer received £75 for extra duties (E.109/23/59).

Two Staff Officers, four Clerical Officers and one Clerk-Typist received £80, £63, £135, £72, £62, £51 and £63 respectively, for overtime. One hundred and twenty-five Officers received a total of £2,780 in respect of overtime.

A Record Clerk received £200 from Vote 42 for service as a night telephonist.

## NOTES

Fees (stamps) amounting to £5,131 were received during the year.

In the case of a defaulter's holding, arrears of annuity together with costs and expenses of possession proceedings amounting to £13 were written off as irrecoverable under Section 20, Land Act, 1939 (D.305/1/63).<sup>1</sup>

Apportioned annuities totalling 7s. 8d. in respect of submerged portions of two holdings were written off as irrecoverable (D.305/1/63).

Under Sections 21 and 24 of the Statute of Limitations Act, 1957, the Land Commission title to 25 annuities totalling £38 and arrears expired.

Sums ranging from 2s. 6d. to £65 and amounting in all to £83 in respect of grazing, conacre and bog rents, etc., due by 10 tenants to the Rent and Interest Accounts were written off as irrecoverable (D. 305/1/63).

Losses of tools and equipment to the value of £30 were written off (D.305/1/63).

This Account includes expenditure of £177 in respect of well-drilling done, without repayment, for the Forestry Division (F.63/19/47).

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

T. O'BRIEN,

*Accounting Officer.*

29 Bealtaine, 1967.

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

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

# Vote 35

## NATIONAL DEVELOPMENT FUND

STATEMENT OF RECEIPTS AND PAYMENTS BY THE DEPARTMENT OF LANDS (LAND COMMISSION) IN THE YEAR ENDED 31st MARCH, 1967

RECEIPTS			PAYMENTS		
		£			£
Balance at 1st April, 1966	..	674	Improvement Works—Shannon		
			Flooding Relief Scheme	..	2,561
Cash Contributions	.. ..	300	Transferred to Department of		
			Finance	.. ..	1,713
Advances from Department of					
Finance—Shannon Flooding					
Relief Scheme	.. ..	3,300			
		<u>£4,274</u>			<u>£4,274</u>

T. O'BRIEN,  
*Accounting Officer.*

29 Bealtaine, 1967.

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, 1967, 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 .. ..	760,000	702,756	57,244	—
B.1.—Travelling and Incidental Expenses .. ..	155,500	166,847	—	11,347
B.2.—Post Office Services ..	34,000	33,813	187	—
C.1.—Acquisition of Land (Grant-in-Aid) .. ..	140,000	140,000	—	—
C.2.—Forest Development and Management .. ..	2,921,500	2,604,386	317,114	—
C.3.—Sawmilling .. ..	25,000	24,610	390	—
D.—Grants for Afforestation Purposes .. ..	25,000	15,476	9,524	—
E.—Forestry Education ..	33,500	28,204	5,296	—
F.—Agency, Advisory and Special Services .. ..	30,000	29,430	570	—
G.—John Fitzgerald Kennedy Memorial Park .. ..	35,000	8,725	26,275	—
GROSS TOTAL .. £	4,159,500	3,754,247	416,600	11,347
			Surplus of Gross Estimate over Expenditure £405,253	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—				
H.—Appropriations in Aid ..	762,500	604,102	£158,398	
NET TOTAL .. £	3,397,000	3,150,145	Net Surplus to be surrendered £246,855	

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

A.—Saving due to vacancies in the headquarters and forester staff. A sum of £38,500 was received from the Vote for Remuneration (No. 51).

B.1.—Excess due to increased commuted subsistence allowances paid to foresters. There was also an increase in the general subsistence rates.

## Vote 36

C.2.—Expenditure on roads and nurseries was less than anticipated. Purchase of machinery was also confined to less than the estimated figure. A sum of £201,500 was received from the Vote for Remuneration (No. 51). Miscellaneous expenditure under this subhead includes the following:—

- (1) Sums amounting to £299 were paid in respect of damage and costs arising out of three accidents in which Department's vehicles were involved (S.48/2/51).
- (2) A sum of £19 was paid to a customer in respect of damage to the underside of his car caused by a newly placed gate anchor at the entrance to one of the Department's sawmills (D.305/1/63).
- (3) Sums totalling £10 were paid to four members of the forest staff in respect of damage to clothing arising out of forest fires (S.109/41/41).
- (4) A sum of £28 was paid to a housing contractor in respect of additional costs of extra foundation; it was considered that the extra work did not come within the terms of the contract (D.305/1/63).
- (5) A sum of £5 was paid for removing and impounding animals trespassing on forest property (D.305/1/63).

C.3.—A sum of £2,000 was received from the Vote for Remuneration (No. 51).

D.—Applications for payment of first instalments of planting grants were substantially below estimate.

E.—First year students reported for training later than was usual; in addition some expenditure in respect of students out on field training fell on Subhead C.2.

G.—Provision made for expenditure on buildings was not realised in the year.

APPROPRIATIONS IN AID						Estimated	Realised
						£	£
FOREST RECEIPTS:							
Sales of timber	..	..	..	..	..	700,000	539,778
Rents (grazing, shooting, etc.)	..	..	..	..	..	12,500	13,233
Miscellaneous (including compensation for malicious injuries to forest properties and receipts from the sale of plants and miscellaneous materials)	..	..	..	..	..	5,000	10,909
SAWMILL RECEIPTS:							
Receipts from sawmills (Subhead C.3)	..	..	..	..	..	45,000	40,182
						<u>£762,500</u>	<u>£604,102</u>

The shortfall in income resulted from a weakening of the market demand for timber. A recession in the export market for certain processed materials and prolonged industrial stoppage at one factory were the main contributing factors.

### EXTRA REMUNERATION (exceeding £50)

Twenty-six officers received amounts varying between £54 and £197 in respect of overtime. The total amount paid in respect of overtime was £4,023.

### NOTES

A sum of £115 was written off in respect of losses incurred as a result of forest fires during the year (D.305/1/63).

A sum of £215 being net amount of losses by theft during the year was written off as irrecoverable (D.305/1/63).

Well drilling costing £177 was carried out by the Land Commission, without repayment, on behalf of the Forestry Division (F.63/19/47).



Lands valued at £5,000 were transferred without repayment to the Department of Agriculture (S.90/1/64).

Timber valued at £549 was supplied without payment to the Department of Defence (S.4/1/64).

A sum of £3 being cost of repair of a gate on forest property was written off; the Gardai were unable to trace the culprit (D.305/1/63).

Cottage rent to the value of £2 was written off; the tenant who has vacated the property was without means (D.305/1/63).

Sums amounting to £12 were written off in respect of damage to forest property arising out of four cases of trespass by persons unknown (D.305/1/63).

A sum of £5 was written off in respect of the ploughing in error of the land of an adjoining owner; this arose out of a genuine mistake with regard to boundary location (D.305/1/63).

As a result of fencing operations at a state forest a local farmer claimed that his cattle were fenced out of a watering place to which he claimed rights. The fence was lifted and re-erected at a cost of £20 (D.305/1/63).

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

##### ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST MARCH, 1967

	£
Balance on 1st April, 1966 .. .. .	141,735
Grant-in-Aid 1966-67 .. .. .	140,000
Amount received from various persons for the purchase of land, etc. ..	5,779
	<hr/>
	287,514
Expenditure 1966-67 .. .. .	107,555
	<hr/>
Balance on 31st March, 1967 .. .. .	£179,959

T. O'BRIEN,  
*Accounting Officer.*

31st May, 1967.

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

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

## ABSTRACT ACCOUNTS OF SAWMILLING OPERATIONS FOR THE YEAR ENDED 31st MARCH, 1967

## MANUFACTURING ACCOUNT

	Cong	Dundrum	Total	Trading Account—Cost of goods produced .. ..	Cong	Dundrum	Total
Value of raw material .. ..	£ 15,969	£ 9,369	£ 25,338		£ 30,115	£ 24,134	£ 54,249
Carriage inward .. ..	1,555	2,117	3,672				
Cost of raw material .. ..	17,524	11,486	29,010				
Factory wages .. ..	11,316	11,425	22,741				
Electricity .. ..	968	977	1,945				
Repairs and Maintenance .. ..	307	246	553				
£	30,115	24,134	54,249	£	30,115	24,134	54,249

## TRADING ACCOUNT

	£	£	£	Sales (a) .. ..	£	£	£
Stock of finished goods at 1st April, 1966 .. ..	4,590	2,455	7,045		£ 31,616	£ 26,497	£ 58,113
Add cost of goods produced .. ..	30,115	24,134	54,249				
Less stock of finished goods at 31st March, 1967 .. ..	34,705	26,589	61,294				
Cost of goods sold (a) .. ..	8,570	2,814	11,384				
Profit and Loss Account—Gross Profit .. ..	26,135	23,775	49,910				
	5,481	2,722	8,203				
£	31,616	26,497	58,113	£	31,616	26,497	58,113

(a) Including supplies for Department's use.



	Cong	Dundrum	Total	Trading Account—Gross Profit ..	Cong	Dundrum	Total
	£	£	£		£	£	£
Foresters' salaries and other office expenses ..	2,095	2,412	4,507				
Insurance (notional) ..	319	131	450				
Depreciation—Buildings ..	525	151	676				
Machinery ..	270	818					
Net Profit ..	2,272	520(a)	1,752				
	£			£			
	5,481	2,722	8,203		5,481	2,722	8,203

(a) Loss.

	Cong		Dundrum		Total	
	£		£		£	
Gross Capital Investment in Fixed Assets at 31st March, 1966 ..	43,809	..	22,099	..	65,908	
Less Aggregate Depreciation to 31st March, 1966 ..	20,843	..	12,349	..	33,192	
Net Capital Investment in Fixed Assets at 31st March, 1966 ..	22,966	..	9,750	..	32,716	
Add Capital Investment in Fixed Assets in year ended 31st March, 1967 ..	45	..	104	..	149	
Less Depreciation in year ended 31st March, 1967 (as shown above) ..	23,011	..	9,854	..	32,865	
Net Capital Investment in Fixed Assets at 31st March, 1967 ..	22,216	..	699	..	1,494	
Add Value of Stock at 31st March, 1967 ..	8,570	..	9,155	..	31,371	
Capital employed at 31st March, 1967 ..	£30,786	..	2,814	..	11,384	
		..	£11,969	..	£42,755	

The provision for depreciation in these accounts represents capital in fact refunded to the Exchequer (merged in Appropriations in Aid).

The aggregate of such provisions must, therefore, be deducted from the Gross Capital Investment figures to determine the capital currently employed.

T. O'BRIEN,  
Accounting Officer.

31st May, 1967.

## Féach freisin Tuarascáil an Ard-Reachtair Cuntas agus Ciste

CUNTAS ar an suim a caitheadh sa bhliain dar chríoch an 31 Márta, 1967, 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	80,750	72,364	8,386	—
B.—Costais Taistil agus Costais Teagmhasacha .. ..	8,400	8,428	—	28
C.—Seirbhísí Poist .. ..	1,650	1,829	—	179
D.—Tithe Gaeltachta .. ..	250,000	233,757	16,243	—
E.—Scéimeanna Feabhsúcháin sa Ghaeiltacht .. ..	206,000	200,609	5,391	—
F.—Scéimeanna Cultúrtha agus Sóisialacha .. ..	223,250	199,336	23,914	—
G.—Eagrais Áirithe Gaeilge (Deontais-i-gCabhair) ..	70,000	70,000	—	—
H.—Gaeltarra Éireann (Deontas-i-gCabhair) .. .. Meastachán bunaidh £170,000 Meastachán Forlíontach 50,000	220,000	220,000	—	—
<i>Lúide—</i>	1,060,050	1,006,323	53,934	207
Sábhála measta ar Fho-mhírchinn eile ( <i>Féach</i> an Meastachán Forlíontach) .. ..	49,990	—	49,990	—
<b>MÓR-IOMLÁN</b> Meastachán Bunaidh £1,010,050 Meastachán Forlíontach 10	£1,010,060	1,006,323	3,944	207
<i>Baintear de—</i>	Measta	Mar a fuarthas	Farasbarr ag an Meastachán Iomlán ar an gCaiteachas £3,737	
I.—Leithreasa-i-gCabhair .. GLAN-IOMLÁN Meastachán Bunaidh £1,004,000 Meastachán Forlíontach 10	6,050	2,931	Easnamh a tharla sna Leithreasa-i-gCabhair £3,119	
	£1,004,010	1,003,392	Farasbarr Glan atá le tabhairt suas £618	

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

A.—Caitheadh £1,250 eile a fuarthas ón Vóta do Mhéaduithe ar Thuarastail (Uimh. 51). Is de bharr folúntas nach raibh coinne leo a tharla an tsábháil.



G.—Forbairt in obair na Roinne a mhéadaigh an caiteachas ar ghlaonna teileafóin.

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

E.—Is mar a leanas a bhí an caiteachas ar na scéimeanna éagsúla:—

	£
Bóithre .. .. .	64,513
Uisce agus séarachas .. .. .	31,987
Muir-oibreacha .. .. .	43,170
Tithe gloine .. .. .	769
Talmhaíocht .. .. .	39,173
Forbairt chomharchumann .. .. .	6,057
Coláistí Gaeilge .. .. .	4,100
Meánscoileanna .. .. .	197
Hallai siamsa .. .. .	5,869
Saoráidí ilghnéitheacha .. .. .	4,774
Iomlán .. .. .	£200,609

Caitheadh níos mó ar bhóithre, ar scéimeanna uisce agus séarachais agus ar mhuir-oibreacha ná mar a bhíodhas ag súil leis agus sábháladh a bheag nó a mhór ar na scéimeanna eile.

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 .. .. .	85,680
Deontais chun cabhrú le daltaí Gaeltachta freastal ar chúrsaí oiliúna áirithe .. .. .	2,432
Deontais chun cabhrú le cóir iompair a chur ar fáil do dhaltai meánscoile agus gairmscoile sa Ghaeltacht .. .. .	19,409
Seirbhísí iompair idir oileáin agus an mhórthír .. .. .	1,043
Scoláireachtaí chun cabhrú le daltaí tréimhse saoire nó téarma scoile a chaitheamh sa Ghaeltacht .. .. .	49,505
Drámaíocht sa Ghaeltacht .. .. .	590
Deontais do thréimhseacháin a fhoilsítear i nGaeilge agus do nuachtáin a fhoilsíonn nuacht reatha i nGaeilge .. .. .	32,977
Deontais chun cabhrú le gearrscannáin Ghaeilge a sholáthar .. .. .	6,000
Seirbhísí ilghnéitheacha .. .. .	1,700
Iomlán .. .. .	£199,336

LEITHREASA I gCABHAIR	Measta	Mar a fuarthas
	£	£
1. Aisíoc iasachtaí (Fo-mhírcheann E) .. .. .	495	479
2. Aisíoc tuarastal oifigeach ar iasacht ag Gaeltarra Éireann .. .. .	5,550	2,445
3. Fáltais ilghnéitheacha .. .. .	5	7
	£6,050	£2,931

## Vote 37

2. Ní raibh aon aisíoc i gcás oifigigh amháin a d'éag roimh thosach na bliana.

### TUARASTAIL BHREISE (thar £50)

Fuair Rúnaí na Roinne £313 mar chomhalta de Bhord Ghaeltarra Éireann.  
Fuair Príomhóifigeach Cúnta ar iasacht lánaimsire liúntas £123 ó Ghaeltarra Éireann.  
Fuair Oifigeach Feidhmiúcháin £138 mar rúnaí ar Arramara Teoranta.

### NÓTA

I mí Mheán Fómhair, 1961, serios stoirm 32 theach gloine nuathógtha agus tharla caiteachas neamhbhríoc £34,894 dá dheasca.

L. TÓIBÍN,  
*Oifigeach Cuntasaiochta.*

10 Bealtaine, 1967.

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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 deimhní, de thoradh an iniúchta atá déanta agam, gurb é mo thuairim gur Cuntas cruinn, fé réir na nótaí atá sa Tuarascáil uaim, an Cuntas san thuas.

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



See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1967, 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> £1,237,000				
<i>Supplementary</i> 60,000				
	1,297,000	1,241,714	55,286	—
B.1.—Travelling and Incidental Expenses .. ..	52,000	59,008	—	7,008
B.2.—Post Office Services ..	82,700	87,115	—	4,415
RESEARCH WORK				
C.1.—Seed Testing, Propagation and Certification, etc. ..	147,514	130,513	17,001	—
C.2.—Veterinary Research ..	155,500	152,979	2,521	—
C.3.—Subscriptions, etc., to International and other Research Organisations .. ..	38,041	36,339	1,702	—
CC.3.—World Food Programme (Grant-in-Aid)				
<i>Original</i> £150,000				
<i>Supplementary</i> 150,000				
	300,000	300,000	—	—
C.4.—Miscellaneous Investigations, Inquiries and Reports ..	1,710	3,680	—	1,970
C.5.—Live Stock Progeny Testing	63,500	59,582	3,918	—
C.6.—Contribution to Irish Meat Association (Grant-in-Aid)	50,000	—	50,000	—
AGRICULTURAL EDUCATION AND DEVELOPMENT				
D.1.—Agricultural Schools and Farms .. ..	243,561	237,577	5,984	—
D.2.—Grants to Private Agricultural Schools, etc. ..	130,000	133,381	—	3,381
D.3.—Veterinary College ..	93,382	65,833	27,549	—

# Vote 38

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
D.4.—University College, Dublin; Faculty of Veterinary Medicine <i>Original</i> £112,000 <i>Supplementary</i> 30,000	142,000	140,455	1,545	—
D.5.—Trinity College, Dublin; School of Veterinary Medicine <i>Original</i> .. £61,500 <i>Supplementary</i> 16,000	77,500	73,285	4,215	—
D.6.—Scholarships in Agriculture, etc. .. .. .	8,100	8,075	25	—
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 ..	305,000	245,208	59,792	—
D.10.—Farm Apprenticeship Scheme <i>Original</i> .. £200 <i>Supplementary</i> 2,000	2,200	1,735	465	—
D.11.—Rural Groups Advisory Service .. ..	100	153	—	53
E.1.—Improvement of Live Stock, Milk Production, etc. ...	118,248	79,666	38,582	—
E.2.—Improvement of Poultry and Egg Production ..	128,842	109,912	18,930	—
E.3.—Temporary Schemes for the Growing of Horticultural, etc., Crops in the Athlone and other Areas ..	3,194	3,616	—	422
F.—Grants to County Committees of Agriculture <i>Original</i> .. £655,000 <i>Supplementary</i> 55,000	710,000	706,604	3,396	—
G.—Special Agricultural, etc., Schemes .. ..	304,528	303,058	1,470	—
H.—National Stud .. ..	55	54	1	—



Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
I.1.—Agricultural Societies and Shows, including Miscellaneous Grants-in-Aid, etc. ..	16,787	15,413	1,374	—
I.2.—Contribution to Irish Agricultural Organisation Society (Grants-in-Aid) ..	30,000	30,000	—	—
I.3.—Contribution to Irish Countrywomen's Association (Grant-in-Aid) ..	8,000	8,000	—	—
I.4.—Contribution to Macra na Feirme (Grant-in-Aid) ..	6,500	6,288	212	—
I.5.—An Foras Talúntais (Grants-in-Aid) .. ..	1,386,000	1,386,000	—	—
I.6.—Contribution to Errigal Co-operative Society, Ltd. (Grant-in-Aid) .. ..	4,000	1,056	2,944	—
J.—Botanic Gardens, Glasnevin	64,731	64,617	114	—
K.1.—Miscellaneous Work ..	30,167	41,590	—	11,423
K.2.—Fees for Reports on Agricultural Conditions ..	6,425	5,350	1,075	—
K.3.—Payments to the Agricultural Credit Corporation Limited, in respect of Loans	6,000	6,413	—	413
K.4.—Improvement of the Creamery Industry, etc. ..	100	—	100	—
K.5.—Agricultural Production Council .. ..	10	—	10	—
K.6.—Western Agricultural Consultative Council ..	1,500	773	727	—
K.7.—Farm Buildings Scheme and Water Supplies .. ..	2,427,204	2,441,050	—	13,846
K.8.—Land Project Original £2,518,000 Supplementary 196,000	2,714,000	2,728,841	—	14,841
K.9.—Lime and Fertilisers Subsidies .. ..	4,860,000	4,896,908	—	36,908
K.10.—Prevention of Diseases in Live Stock .. .. Original .. £13,000 Supplementary 30,500	43,500	24,772	18,728	—

# Vote 38

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
K.11.—Artificial Insemination of Live Stock .. ..	10,483	10,462	21	—
K.12.—Bovine Tuberculosis Eradication Scheme Original .. £1,882,000 Supplementary .. 1,000,000	2,882,000	2,915,097	—	33,097
K.13.—Grants for Pasteurisation of Separated Milk, etc. ..	17,000	17,403	—	403
K.14.—Brucellosis Eradication Scheme .. ..	394,000	274,670	119,330	—
K.15.—Scheme of Grants for Calved Heifers .. ..	2,500,000	1,998,786	501,214	—
K.16.—Scheme of Grants for Forage Harvesting Equipment Original .. £50,000 Supplementary .. 29,000	79,000	79,326	—	326
K.17.—Grants towards the Cost of Co-operative Projects ..	8,005	1,105	6,900	—
K.18.—Grants to Bacon Factories	120,000	91,121	28,879	—
K.19.—Payments to Pigs and Bacon Commission ..	2,350,000	1,200,000	1,150,000	—
K.20.—Losses on Disposal of Wheat, etc. .. ..	5	—	5	—
K.21.—Beef, Mutton and Lamb Export Guarantee Schemes Original .. £75,000 Supplementary .. 1,739,000	1,814,000	1,867,526	—	53,526
K.22.—Temporary Scheme of Headage Payments on Fat Cattle Exported for Immediate Slaughter Original .. Nil Supplementary .. £660,000	660,000	655,953	4,047	—
K.23.—Scheme of Grants for Farrowed Sows Original .. Nil Supplementary .. £275,000	275,000	284,097	—	9,097
K.24.—Mountain Sheep Subsidy Schemes Original .. Nil Supplementary .. £47,000	47,000	45,741	1,259	—



Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
ADMINISTRATION OF ACTS AND STATUTORY ORDERS				
L.1.—Diseases of Animals Act, 1966 <i>Original</i> .. £48,356 <i>Supplementary</i> 15,000	63,356	65,061	—	1,705
L.2.—Bovine Tuberculosis Order, 1926, etc. .. ..	1,500	1,235	265	—
L.3.—Horse Breeding Act, 1934	205	25	180	—
L.4.—Live Stock Breeding Act, 1925 .. .. .	5,685	6,384	—	699
M.1.—Agricultural Produce (Eggs) Acts, 1939 to 1961, etc. ..	43,589	44,476	—	887
M.2.—Dairy Produce Acts, 1924 to 1947, and Dairy Produce (Price Stabilisation) Acts, 1935 to 1956, etc. ..	55,474	58,491	—	3,017
M.3.—Agricultural Produce (Pota- toes) Act, 1931, Flax Act, 1936 and Destructive In- sects and Pests (Consolida- tion) Act, 1958, etc. ..	96,556	100,498	—	3,942
M.4.—Agricultural Produce (Fresh Meat) Acts, 1930 to 1938, Agricultural Produce (Meat) (Miscellaneous Provisions) Act, 1954, Pigs and Bacon Acts, 1935 to 1961, Slaugh- ter of Cattle and Sheep Acts, 1934 to 1936 and Diseases of Animals (Bovine Tuber- culosis) Act, 1957 ..	406,186	443,966	—	37,780
M.5.—Agricultural Produce (Cer- eals) Acts, 1933 to 1961 and Wheat Order, 1965, etc. ..	18,391	18,352	39	—
M.6.—Grain Storage (Loans) Act, 1951 .. .. .	5	—	5	—
M.7.—Acquisition of Land (Allot- ments) (Amendment) Act, 1934 .. .. .	6,010	2,323	3,687	—
M.8.—Agricultural Wages, etc., Acts, 1936 to 1961 ..	14,974	13,738	1,236	—
M.9.—Sundry Statutes ..	650	349	301	—

# Vote 38

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
N.—Marketing, etc., of Dairy Produce <i>Original</i> £12,640,005 <i>Supplementary</i> 1,240,000	13,880,005	13,780,751	99,254	—
O.—Technical Assistance ..	30,000	27,152	2,848	—
<i>Deduct—</i> Anticipated Savings on various Subheads ( <i>See Supplementary Estimate</i> ) ..	41,876,662	39,878,685	2,237,136	239,159
	1,827,000	—	1,827,000	—
GROSS TOTAL <i>Original</i> £36,332,162 <i>Supplementary</i> 3,717,500	£40,049,662	39,878,685	410,136	239,159
			Surplus of Gross Estimate over Expenditure £170,977	
<i>Deduct—</i> P.—Appropriations in Aid ..	Estimated	Realised	Deficiency of Appropriations in Aid realised	
<i>Original</i> £1,023,162 <i>Supplementary</i> 550,500				
	1,573,662	1,539,267	£34,395	
NET TOTAL <i>Original</i> £35,309,000 <i>Supplementary</i> 3,167,000	£38,476,000	38,339,418	Net surplus to be surrendered £136,582	

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 .. .. .	..	..	..	..	..	31,000	47,983
Miscellaneous .. .. .	..	..	..	..	..	—	21
						£66,076	£83,080

## 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.

B.1.—The volume of travelling was greater than expected. Subsistence rates were increased during the year with retrospective effect to 1st January, 1966. Incidental expenses cost more than expected.



- B.2.—The excess was due mainly to increased cost arising from the installation of a new manual branch telephone exchange in the Department's central offices in July, 1966.
- C.1.—The main savings were on the cereal station due to the deferment of a building project, on the seed wheat certification scheme as the contracts placed were for a lesser acreage than provided for and on Backweston Farm where less equipment, etc., was purchased than anticipated. The savings were partly offset by excess expenditure on salaries paid out of this subhead but provided for under Subhead A, and on travelling expenses.
- C.4.—The expenses of inquiries into the store cattle export trade, the horse breeding industry and of an advisory group, which were not provided for, caused the excess, which was partly offset by savings on cereal trials and other experiments.
- C.5.—Savings on purchase of pigs and feeding stuffs at the pig progeny testing stations, due to unexpected reduction in the intake of litter groups and on payments to artificial insemination stations, as the full number of recorders was not employed, were partly offset by additional expenditure on salaries as a result of increases, provided for under Subhead A, being paid out of this subhead and on 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.3.—There was a saving on salaries because the two Universities took over the bulk of the technical and secretarial staff during the year; the cost of paying this staff was recouped to the Universities under Subheads D.4 and D.5. There was also a saving on equipment.
- D.5.—The saving arose because the University's outlay on salaries of technical staff was less than expected due to the inability of the University to secure trained staff for the more senior posts.
- D.9.—Only the preliminary work on the expansion of the Dairy Science Faculty at University College, Cork, was carried out during the year. The resulting saving was partly offset by increased expenditure on a cattle twinning experimental programme at University College, Dublin, and by increased expenditure on salaries at University College, Cork.
- D.10.—In addition to the basic grant of £1,200, a supplementary grant of £1 is payable to the Farm Apprenticeship Board for every £1 which the Board raises from non-State sources up to a maximum of £800. The Board was in a position to claim £400 only. The cost of attendance of apprentices at short courses was less than anticipated.
- D.11.—More fertilisers for special demonstrations were purchased than expected.
- E.1.—The number of bulls purchased for leasing to Artificial Insemination Stations was much lower than provided for as only a restricted number of bulls considered suitable for leasing were on offer at sales. Prices of bulls purchased were also lower than expected. Provision was made for the purchase of cattle on the Continent but none were bought. The savings that resulted were modified by extra expenditure on salaries as a result of increases provided for under Subhead A being paid out of this subhead; travelling expenses; grants to Cow Testing Associations arising from the fact that the expected integrated milk recording scheme did not come into operation during the year; and miscellaneous expenses.
- E.2.—There were savings on grants to ordinary poultry keepers, grants for stock cockerels, the Gaeltacht pullet chick scheme, grants for commercial egg production and on some other items because the number of applications for grants, etc., was smaller than expected. The savings were partly offset by increased expenditure on salaries as a result of increases provided for under Subhead A being paid out of this subhead and on the employment of extra staff.
- E.3.—The excess was due to expenditure on travelling of officers engaged in areas other than the Athlone area, which was the only one provided for, partly offset by a saving on salaries because of a vacancy during part of the year.
- I.1.—Provision was made for a letting fee to the Royal Dublin Society for a permanent building being erected by them for this Department's livestock exhibit but as the building was not ready for the 1966 Spring Show, the fee was not payable.



## Vote 38

- I.6.—The expenditure by the Errigal Co-operative Society, Ltd., under the Glencolumbkille experimental scheme was less than expected and therefore the grant-in-aid was not fully availed of during the year.
- K.1.—The excess was due mainly to increased expenditure on advertising and publicity in connection with new schemes and to additional expenditure on salaries as increases paid out of this subhead were provided for under Subhead A. The expenditure includes £19 being the cost of a piece of Irish silver presented to the Parliamentary Under Secretary of State for Scotland on the occasion of a visit to that country by the Parliamentary Secretary to the Minister for Agriculture and Fisheries (S.105/1/59).
- K.2.—Fewer reporters than anticipated submitted reports.
- K.3.—There was an excess on the “guarantee for irrecoverable losses” provision and, in addition, the amount of loans issued under the fertilisers and ground limestone scheme was greater than expected. The Corporation was recouped sums amounting to £417 in respect of unpaid amounts due in connection with the unsecured loans scheme. The sums in question proved irrecoverable and were written off (D.306/25/62). The expenditure also includes £3,984 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).
- 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.6.—Fewer meetings of the Council were held than anticipated.
- K.10.—Expenditure on advertising and publicity was less than expected and the number of applications for grants for sheep dipping baths fell short of the estimate. The spring dressing of cattle for warbles did not commence as early as expected resulting in a saving on the purchase of dressings. The grant-in-aid to the Warble Fly Eradication Account depends on contributions from farmers lodged during the year, and these were less than anticipated.
- K.14.—Brucellosis testing on the scale originally envisaged did not prove practicable because of difficulties in recruiting sufficient staff for the Department’s blood testing laboratory. As a result, expenditure on veterinary surgeons’ fees and reactor compensation was less than anticipated.
- K.15.—The number of grants arising for payment during the year was less than expected.
- K.17.—Claims for grants towards the cost of co-operative packing and grading stations for horticultural produce were fewer than expected.
- K.18.—Modernisation work at factories did not proceed as rapidly as expected.
- K.19.—The saving arose because of (a) the higher level of prices on the British bacon market, (b) reduced exports of pork resulting in money being available from the General Fund of the Pigs and Bacon Commission towards bacon export price support and (c) an increase of 3/- per pig in the export price support levy which bacon curers were required to pay to the Commission on all pigs slaughtered for bacon.
- L.2.—The number of grants which arose for payment during the year was less than expected.
- L.3.—There were only two appeal cases during the year and no meeting of the consultative council was held.
- L.4.—Increased rates of subsistence and a wider comb for unlicensed bulls resulted in additional expenditure on travelling expenses. Extra supplies of tattooing equipment were purchased and the number of appeals dealt with by the referees was greater than expected.
- M.2.—There was excess expenditure on travelling due partly to the grant of higher rates of subsistence and on laboratory equipment required at the Butter Testing Station, because of expansion of laboratory work at the station. The excess was modified by variations in other items of the subhead.



- 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.7.—There were fewer allotments than expected and the cost of seed potatoes was lower than estimated.
- M.8.—Savings on salaries due to vacancies and on travelling expenses were partly offset by extra expenditure on other items of the subhead.
- M.9.—Purchases of equipment under some of the Acts were less than expected. There was no meeting of the Animal Remedies Consultative Committee.
- O.—Commitments for technical assistance grants, to the full extent of the provision, were entered into but some projects were not completed in time to have payment made within the year.

## APPROPRIATIONS IN AID

	Corres- ponding Debit Subhead	Estimated £	Realised £
1. Receipts from seed testing fees, certification fees, sale of pure line seed, live stock, farm produce, etc. . . . .	C.1	66,400	53,900
2. Receipts from sale of vaccines, live stock, farm produce, etc.: Veterinary Research Laboratory and farm at Abbotstown . . . .	C.2	17,800	17,140
3. Receipts from sale of bacon pigs, etc., at Pig Progeny Testing Stations at Cork and Dublin	C.5	34,900	27,769
4. Receipts from students' fees, sale of live stock and farm produce, etc.	D.1		
Athenry Agricultural Station . . . . .		20,310	18,642
Ballyhaise Agricultural Station . . . . .		23,650	22,963
Clonakilty Agricultural Station . . . . .		17,150	16,885
Munster Institute . . . . .		26,300	24,427
5. Receipts from clinique and other fees, etc.: Veterinary College . . . . .	D.3	2,255	2,505
6. Receipts from sale and leasing of bulls, etc., and registration fees . . . . .	E.1	40,100	34,200
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	27,625	21,190
8. Receipts from sale of seeds, manure, live stock, etc. . . . .	G.	13,200	11,631
9. Refund of portion of the cost of certain schemes in North-West Cavan . . . . .	G.	900	698
10. Receipts in connection with scheme to encourage the commercial production of glasshouse crops in Gaeltacht areas . . . . .	G.	9,260	6,854
11. Receipts in respect of seed supplied to small-holders at reduced prices . . . . .	G.	63,750	39,313
12. Rent of lands and premises occupied by Comhlucht Groighe Náisiúnta na hÉireann, Teoranta . . . . .		1,400	1,900

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	Corres- ponding Debit Subhead	Estimated £	Realised £
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 ..		17,349	19,462
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.13	17,000	17,403
17. Receipts from sales of semen, etc. .. ..	K.11	5	—
18. Receipts from sale of cattle slaughtered under the Bovine Tuberculosis Eradication Scheme <i>Original</i> .. £400,000 <i>Supplementary</i> .. 552,000	K.12	952,000	968,549
19. Receipts from sale of cattle directed to be slaughtered under the Brucellosis Eradication Scheme, etc. .. .. .	K.14	66,000	52,848
20. Horse Breeding Act, 1934: Receipts from licences, etc. .. .. .	L.3	700	726
21. Live Stock Breeding Act, 1925: Receipts from licences, etc. .. .. .	L.4	3,500	3,745
22. Agricultural Produce (Eggs) Acts: Receipts from fees, etc. .. .. .	M.1	5,500	4,409
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	10,700	11,017
24. Receipts from fees for inspection of potatoes, etc. .. .. .	M.3	3,400	2,825
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	31,000 42,000	38,654 41,204
26. Agricultural Produce (Cereals) Acts and Wheat Order, 1965, etc.: Receipts from Grain Dealers' Licences .. .. .	M.5	1,000	900
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	330	273
29. Receipts from Church Temporalities Fund ..		10,000	10,000



		Corres- ponding Debit Subhead	Estimated £	Realised £
30. Miscellaneous .. .. .			2,088	5,345
31. Receipts arising from the Warble Fly Eradication Campaign				
<i>Original</i> ..	Nil			
<i>Supplementary</i> ..	£8,500	K.10	8,500	1,903
32. Contributions towards Warble Fly Eradication Insurance Account by owners of animals treated under campaign				
<i>Original</i> ..	Nil			
<i>Supplementary</i> ..	£22,000	K.10	22,000	12,408
			1,605,662	1,539,267
<i>Deduct—</i>				
Anticipated deficiencies in other items (See Supplementary Estimate) .. ..			32,000	—
TOTAL				
<i>Original</i> ..	£1,023,162			
<i>Supplementary</i> ..	550,500		£1,573,662	£1,539,267

1. The number of samples of seed for testing was less than expected; sales of seed wheat, oats and barley were down because of adverse weather conditions; the Guinness grant was below the figure estimated as only ten months' accounts for the cereal station were paid in the year 1965.
3. Due to the unexpected slackening off in the intake of litter groups, there were fewer pigs for sale.
4. Receipts from students' fees at Athenry were down because of the change over from short courses to the one-year course and miscellaneous receipts fell short because the sale of machinery was deferred. Less Livestock and poultry were sold at the Munster Institute than anticipated. The resulting deficiency was partly offset by excess receipts for liquid milk, due to increased sales and prices.
5. Receipts from sales of animals were greater than anticipated.
6. The number of bulls, boars and rams purchased was less than anticipated. Some of the boars proved unsatisfactory and were disposed of for slaughter together with a number of rams that had disease or were of unsatisfactory breeding.
7. The deficiency was mainly due to the fact that production of day-old poults at the turkey unit did not come up to the level expected.
- 8 and 9. Less bulls and rams, than expected, were located.
10. The deficiency was due to a drop in the number of glasshouses in production and to the fact that in a number of cases receipts from sale of crops were insufficient to allow due deductions to be made in respect of house and heating loans, interest, running costs, etc.
11. The demand for seed in the spring of 1967 was very much below that expected.
12. A plot of ground on the National Stud Farm was leased at an annual rent of £500 after the estimate had been prepared.
14. The surplus arose because three officers more than the number estimated were lent to outside bodies, for part of the year in two cases and for the whole year in the remaining case.

## Vote 38

19. Due to slower progress than anticipated with eradication measures, salvage receipts from the sale of reactor cattle were reduced.
21. Applications for licences were greater than expected.
22. Due to a drop in the number of wholesalers and in the quantity of eggs acquired by them, there was a decline in annual and acquisition fees. Receipts from the sale of forfeited eggs were much less than anticipated.
24. The deficiency was due to exports being less than expected and reduced sealing of seed for the home trade.
25. Receipts under the Fresh Meat Acts were greater than expected because of unusually heavy slaughterings of cattle and sheep during the year.
26. Applications for licences were fewer than expected.
28. Receipts were lower than anticipated because a number of dairymen did not renew their licences and the number of new licences was not as great as expected.
30. The receipts include £3,000 from the American Grant Counterpart Special Account in respect of allocations to Muintir na Tire, Macra na Feirme and the Irish Countrywomen's Association not previously recovered.
31. As the commencement of the spring warble dressing campaign was later than intended, receipts for dressings were less than anticipated.
32. The number of treatment certificates ordered by the dressing organisations was greater than the number of cattle actually treated. In addition, some of the money due for the certificates was not received until after the close of the financial year.

### EXTRA REMUNERATION (exceeding £50)

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

An Assistant Secretary received an allowance of £325 from An Bord Gráin for acting as chairman of the board and another received an allowance of £285 for acting as a member of the board of Coras Tráchtala, for part of the year.

A Principal and a Higher Executive Officer received allowances of £705 and £250, respectively, from the Dairy Disposal Company, Limited, for acting as director/chairman and secretary during the year.

A Deputy Chief Inspector received an allowance of £325 from An Bord Bainne for acting as a member of 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 an allowance of £148 from Nitrigin Éireann Teoranta for acting as a director of the company for part of the year.

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

A Principal received a gratuity of £250 for services rendered by him as Assistant Principal over a period of eleven years, in connection with the Bovine Tuberculosis Eradication Scheme (E.109/3/60).

An Executive Officer received a gratuity of £185 for extra attendance (including Saturdays) since October, 1964 and another received a gratuity of £75 for the performance of higher duties (E.109/3/60 and E.109/23/59).

One hundred and twenty-four 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, 1967. Twenty-three members and six former members of the Veterinary Staff received gratuities ranging from £57 to £149 in respect of varying periods during the year concerned.

In addition a Veterinary Inspector on loan to the Dairy Disposal Company, Limited, for whole time duty at one of the cattle artificial insemination stations of the company received an allowance of £150 from the funds of the company.

An Agricultural Inspector received a gratuity of £54 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, 1966. Thirty Agricultural Officers received amounts ranging from £59 to £309 for extra services rendered or supervisory duties in respect of varying periods during the year.



Three hundred and twenty-seven employees received sums varying from £51 to £665 in respect of overtime, Sunday duty, etc.

The total expenditure on overtime during 1966-67 was £53,899. The overtime was worked mainly by the clerical staff at headquarters and at the District Veterinary Offices; and by the farm staff at the Department's institutions.

In regard to the clerical staff, progressive expansion in the activities of the Department and staff shortages necessitated the working of considerable overtime. There were sixty vacancies in the grades of Staff Officer, Clerical Officer and Clerk-Typist during 1966-67 but twenty of these vacancies were blocked by Temporary Clerical Assistants. The net saving in respect of unfilled vacancies was £37,000.

In regard to the farm staff, increased activity during spring and harvest time and the need for week-end attendance to deal with farm animals, etc., make essential the working of overtime on the farms attached to the Department's agricultural schools and other institutions. Other causes of increased expenditure on overtime were—the grant of the five-day week to the staff at the Botanic Gardens (which came into operation in February, 1966); the reduction in the working hours at other centres (*e.g.* the farms at the Veterinary Research and Cereals Breeding centres at Abbotstown and Backweston); and the increases in basic wage rates (arising out of negotiations with Trade Unions).

#### NOTES

This Account includes expenditure of £2,410 in respect of the remuneration of officers temporarily on loan, without repayment, to outside bodies.

The Account of another Office includes expenditure of £318 in respect of the remuneration of an officer temporarily on loan, without repayment, to this Department.

Lands to the value of £5,000, were transferred to this Department, without repayment, by the Department of Lands (Forestry Division) (S.90/1/64).

A caravan, valued at £250, was transferred, without repayment to the Department of Defence (D.306/25/62).

A military lorry and driver were made available by the Department of Defence in 1966 in connection with the "Freedom from Hunger" publicity campaign (S.4/11/62).

Subhead K.12 of this Account includes the following *ex-gratia* payments:—

£950 to 19 herd owners in respect of cattle which failed to pass the tuberculin test under the Bovine Tuberculosis Eradication Scheme. In eight of the cases the animals died before valuation and in the remaining 11 cases after valuation but before they could be collected for slaughter (S.90/11/60).

£395 to 12 herd owners whose cattle, having passed tests under the scheme were later condemned by a factory's veterinary examiner (S.90/11/60).

£45 was paid to the owners of a van damaged in an accident with a motor vehicle the property of this Department. The Department's vehicle was not damaged (D.306/25/62).

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

Reference	Amount	
D.306/25/62	£20	Amount due in respect of a bull sold on special terms in the congested districts.
D.306/25/62	£20	Half the cost of equipment destroyed while in transit at a C.I.E. goods depot. C.I.E. made an <i>ex-gratia</i> payment of £20 to the Department.

Payment of the annual fee required by Section 16 of the Agricultural Produce (Eggs) Act, 1939, was waived in 117 cases of registered dealers who had defaulted, and in nine cases of former registered dealers whose premises were transferred, etc. The sum involved, *viz.*, £126, 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.*

19th June, 1967.

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.*

# Vote 38

## STATEMENT OF LOAN SECURITIES AND AMOUNTS REPAYABLE TO THE DEPARTMENT UNDER AGREEMENTS, ETC., ON 31st MARCH, 1967 (Capital Amounts Only)

	£
Advances under the Grain Storage (Loans) Act, 1951 .. .. .	333,232
Sundry purchases of bulls under special scheme for congested districts (maximum sum payable) .. .. . (a)	40,031
Loans under scheme to encourage commercial production of glasshouse crops in Gaeltacht areas .. .. .	10,730
Miscellaneous .. .. .	25
	<hr/>
	£384,018

(a) Reducible, if certain conditions are complied with, to £10,980.

J. C. NAGLE,  
*Accounting Officer.*

19th June, 1967.



**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, 1967**

RECEIPTS	£	PAYMENTS	£
Balance on 1st April, 1966	.. .. 14,481	Recoupment to Irish Fresh Meat Exporters Society, Ltd., in respect of their contribution to the United States Meat Importers' Council in connection with legal action arising out of United States laws for the labelling of imported meat .. .. .	2,657
		Publicity campaigns for livestock and livestock products, agricultural and dairy produce, etc. .. .. .	4,816
		Other expenses in connection with market investigation and development .. .. .	238
		Balance on 31st March, 1967 .. .. .	6,770
	£14,481		£14,481

19th June, 1967.

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, 1967**

RECEIPTS	£	PAYMENTS	£
Balance on 1st April, 1966	.. .. 28,953	Contribution to World Food Programme .. .. .	52,092
Transfer from Vote 38 (Subhead CC.3)	.. .. 300,000	Balance on 31st March, 1967 .. .. .	276,861
	£328,953		£328,953

19th June, 1967.

J. C. NAGLE,  
*Accounting Officer.*

## WARBLE FLY ERADICATION ACCOUNT (GRANT-IN-AID)

ACCOUNT OF RECEIPTS AND PAYMENTS IN RESPECT OF THE WARBLE FLY ERADICATION ACCOUNT IN THE YEAR ENDED 31ST MARCH, 1967

RECEIPTS	PAYMENTS
Balance on 1st April, 1966	£ 22,065
Transfer from Vote 38 (Subhead K.10)	133
	10,957
	£33,155

19th June, 1967.

J. C. NAGLE,  
*Accounting Officer.*



# NATIONAL DEVELOPMENT FUND

STATEMENT OF RECEIPTS AND PAYMENTS BY THE DEPARTMENT OF AGRICULTURE IN THE YEAR ENDED 31ST MARCH, 1967

SERVICE	Balance at 1st April, 1966	Advances from Department of Finance	Total	Payments	Balance at 31st March, 1967
Provision of storage facilities for seed and ware potatoes ..	£ 853	£ 677	£ 1,530	£ 1,530	—
Provision of facilities for the production of foundation stocks of seeds .. .. .	159	17,846	18,005	18,005	—
Buildings and equipment for Department's agricultural schools and farms .. .. .	157	3,016	3,173	3,173	—
Erection of pig progeny testing stations .. .. .	—	1,982	1,982	1,982	—
Orchard planting in the Dungarvan area .. .. .	98	41	139	139	—
TOTAL .. .. .	1,267	23,562	24,829	24,829	—

19th June, 1967.

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, 1967, 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 .. .. .	101,400	101,457	—	57
B.1.—Travelling and Incidental Expenses .. .. .	11,000	11,554	—	554
B.2.—Post Office Services ..	3,000	2,412	588	—
C.—Sea Fisheries Development ..	65,100	52,439	12,661	—
D.—An Bord Iascaigh Mhara (Grant-in-Aid) .. .. .	441,500	386,000	55,500	—
E.—Inland Fisheries Development	102,500	112,689	—	10,189
F.—The Inland Fisheries Trust Incorporated (Grant-in-Aid)	95,000	95,000	—	—
G.—The Salmon Research Trust of Ireland Incorporated (Grant-in-Aid) .. .. .	2,500	2,247	253	—
GROSS TOTAL .. £	822,000	763,798	69,002	10,800
			Surplus of Gross Estimate over Expenditure £58,202	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
H.—Appropriations in Aid ..	28,600	41,675	£13,075	
			Total Surplus to be surrendered £71,277	
NET TOTAL .. £	793,400	722,123		

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

- B.1.—The excess was due to widespread advertising in Irish and English newspapers in an effort to attract applications from suitably qualified candidates for two research fellowships in fisheries science.
- B.2.—Some extra telephone lines estimated for were not provided during the year.
- C.—The main saving arose because the number of boys and fishermen for training as fishermen and skippers was not as great as expected. There was also a saving on scientific investigations as two research studentships were not taken up by the successful applicants, and on miscellaneous expenses as incidental expenditure in connection with the management of major fishery harbours did not arise during the year. The savings were partly offset by increased expenditure on the construction and operation of fishing vessels.



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

E.—Excess due mainly to increased rates struck by local authorities and to the fact that the full amount of an *ex-gratia* payment for surrender of fishing rights fell due, provision having been made for a part payment only. The excess expenditure was partly offset by savings on State fisheries as certain improvement works estimated for were not finalised, and on the provision for grants for construction of rainbow trout ponds as no applications for grants were received.

G.—The full grant-in-aid was not earned.

#### 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	9,389
3. Lettings of fishing rights .. .. .	3,000	4,269
4. Miscellaneous receipts .. .. .	5,952	10,369
	<u>£28,600</u>	<u>£41,675</u>

2. Close estimation of receipts from fines and forfeitures is not possible.

3. Surplus due to appreciation in letting values of State fisheries.

4. Miscellaneous receipts are variable and cannot be closely estimated. The surplus arose mainly because of the receipt of a contribution of £3,000 from the Electricity Supply Board to be used towards the cost of the programme of salmon disease investigations. Also the receipts from sale of fish landed by the exploratory fishing vessels were greater than expected.

#### EXTRA REMUNERATION (exceeding £50)

A Principal received £250 for acting as a member of the Foyle Fisheries Commission and another received £16 for acting as a member of the Commission for part of the year and £351 from the funds of An Bord Iascaigh Mhara for acting as a member of the board during the remainder of the year. An Assistant Principal received £234 for acting as a member of the Commission for part of year. The total amount paid in respect of overtime was £75.

#### NOTES

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

A sum of £1,600 was received from the Vote for Remuneration (No. 51).

J. C. NAGLE,  
*Accounting Officer.*

19th June, 1967.

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, 1967, 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 .. ..	746,000	715,479	30,521	—
B.1.—Travelling and Incidental Expenses .. ..	22,275	25,055	—	2,780
B.2.—Post Office Services ..	20,500	20,887	—	387
C.—Advertising and Publicity ..				
<i>Original</i> .. £3,420				
<i>Supplementary</i> .. 6,000				
	9,420	9,123	297	—
D.—Remission of Penalties ..	5	—	5	—
MINERALS DEVELOPMENT				
E.—Minerals Exploration and Compensation for Mineral Rights, etc., acquired ..	1,510	1,470	40	—
INSTITUTE FOR INDUSTRIAL RESEARCH AND STANDARDS				
F.1.—Grant under Section 37 (1) of the Industrial Research and Standards Act, 1961 (Grant-in-Aid) .. ..	350,000	350,000	—	—
F.2.—Provision of Additional Laboratories and Equipment .. ..	6,000	5,252	748	—
INTERNATIONAL ORGANISATIONS, ETC.				
G.—Expenses in connection with International Organisations, Special Services, Enquiries, etc. .. ..	25,950	25,644	306	—
CÓRAS TRÁCHTÁLA				
H.—Córas Tráchtála (Grant-in-Aid)				
<i>Original</i> .. £550,000				
<i>Supplementary</i> .. 25,000				
	575,000	575,000	—	—



Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>INDUSTRIAL DEVELOPMENT AUTHORITY</b>				
I.—Remuneration and Expenses (Grant-in-Aid)				
<i>Original</i> .. £190,000				
<i>Supplementary</i> 20,000				
	210,000	210,000	—	—
<b>AN FORAS TIONSCAL</b>				
J.—Grant to An Foras Tionscal (Grant-in-Aid)				
<i>Original</i> £4,000,000				
<i>Supplementary</i> 1,500,000				
	5,500,000	5,462,855	37,145	—
K.—Export Guarantee Arrange- ments under the Insurance Act, 1953 .. ..	10	—	10	—
L.1.—Technical Assistance				
<i>Original</i> .. £300,000				
<i>Supplementary</i> 70,000				
	370,000	343,262	26,738	—
L.2.—Irish National Productivity Committee (Grant-in-Aid)	80,000	80,000	—	—
M.—Grant to An Cheard Chomh- airle (Grant-in-Aid) ..	70,000	70,000	—	—
N.—New York World's Fair 1964-65 <i>Original</i> £10				
<i>Supplementary</i> 5,000				
	5,010	4,979	31	—
O.—Commissions, Committees and Special Inquiries .. ..	510	1,360	—	850
P.—Shipbuilding Subsidy ..	200,000	141,000	59,000	—
Q.—St. Patrick's Copper Mines, Ltd.—Provision for Care and Maintenance Expenses	10	—	10	—
R.—Temporary Assistance for Industry .. ..	2,500,000	2,210,139	289,861	—
S.—Promotion of Buy Irish Cam- paign .. ..	20,000	24,169	—	4,169
T.—An Chomhairle Traenála (Grant-in-Aid) .. ..	10,000	—	10,000	—
V.—Castlecomer Collieries, Ltd.				
<i>Original</i> .. Nil				
<i>Supplementary</i> £12,000				
	12,000	12,000	—	—
	10,734,200	10,287,674	454,712	8,186

# Vote 40

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) ..	350,000	—	350,000	—
<b>GROSS TOTAL</b> <i>Original</i> £9,096,200 <i>Supplementary</i> 1,288,000	£10,384,200	10,287,674	104,712	8,186
			Surplus of Gross Estimate over Expenditure £96,526	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i> U.—Appropriations in Aid ..	129,500	154,598	£25,098	
<b>NET TOTAL</b> <i>Original</i> £8,966,700 <i>Supplementary</i> 1,288,000	£10,254,700	10,133,076	Total Surplus to be surrendered £121,624	

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

- A.—Saving due to unfilled vacancies, staff retrenchments and replacement of senior by junior officers. Tenth round increases in remuneration amounting to £13,500 were met from savings on the subhead.
- B.1.—Travelling in connection with industrial promotion was greater than anticipated.
- L.1.—Expenditure on the minerals scheme was less than anticipated because of delay in commencing some projects and the slow rate of progress of others (saving £22,000). Grants to the Irish Management Institute and to Adaptation Councils were lower than anticipated (saving £29,000). There were offsetting increases in expenditure on industrial consultancy projects (excess £10,000) and on the Science and Technology Survey, which took longer to complete than anticipated (excess £12,000).
- O.—Expenditure on the Pilot Manpower Survey in the Drogheda area was greater than anticipated.
- P.—Payments, which are made on the recommendation of a special committee, were less than anticipated.
- R.—Claims for market development grants were less than anticipated.
- S.—Excess due to expenditure on advertising carried over from the financial year 1965–66.
- T.—An Chomhairle Traenála was not established within the financial year.



## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Contributions and fees payable under the Weights and Measures Acts, 1878 to 1936 .. .. .	6,001	6,550
2. Repayment on account of salaries, etc., of officers on loan to outside bodies .. .. .	6,845	6,481
3. Recoupment from American Grant Counterpart Special Account (Subheads F.2 £6,000 and L.1 £5,000) .. .. .	11,000	7,176
4. Fees under the Minerals Development Act, 1940 and the Petroleum and other Minerals Development Act, 1960 ..	25,500	31,108
5. Export Guarantee Premiums and Fees under the Insurance Act, 1953 .. .. .	6,000	12,600
6. Receipts under the Trade Marks Act, 1963 and Patents Act, 1964 .. .. .	70,000	86,000
7. Contribution from O.E.C.D. towards cost of Pilot Study on Scientific Research needs .. .. .	3,150	3,149
8. Miscellaneous .. .. .	1,004	1,534
	<u>£129,500</u>	<u>£154,598</u>

3. Recoupment of expenditure under Subhead F.2 (£5,252) and Subhead L.1 (£1,924).

4. The number of prospecting licences issued was greater than anticipated.

5. The number of policies and the liability of the State has increased considerably with a consequent increase in premium receipts.

6. The increase in receipts is due to the higher fees for patent applications under the Patents Act, 1964 which came into effect on 1st July, 1966.

8. The main items were—receipts under the Friendly Societies Acts (£173); Registry of Business Names (£373); Trade Loans (Guarantee) Acts (£299); Agricultural Produce (Cereals) Acts (£185); sales of exhibits, etc., from Irish Pavilion at New York World's Fair (£307); and special royalty arising from Technical Assistance grant for minerals exploration (£120).

## EXTRA REMUNERATION (exceeding £50)

A Deputy Secretary received £450 as Chairman of Ceimici 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 £450 as Chairman of An Foras Tionscal. An Assistant Principal received a gratuity of £200 in respect of services as Secretary of the Irish National Productivity Committee during the period 1962–1966. A senior Geologist received a gratuity of £250 for special duties in the absence of a Director of the Geological Survey. A part time member of the Fair Trade Commission received extra remuneration of £200 for special services rendered to the Commission.

Two Staff Officers, ten Clerical Officers, twenty-six Clerk-Typists, and six of the messenger and cleaning staff received sums varying from £51 to £243 in respect of overtime. The total amount paid in respect of overtime was £8,274.

Six Examiners in the Patents Office received sums varying from £128 to £516 for examining patents applications outside their normal hours of duty.

## Vote 40

### NOTES

This Account includes expenditure of approximately £822 in respect of an officer temporarily on loan without repayment to another Department.

*Ex-gratia* payments totalling approximately £6 were made to two officers in respect of damage to clothing and medical expenses incurred in consequence of accidents in course of official duties. Subhead B.1 (E.109/41/41 and P.7/44/64).

Penalties totalling approximately £607 representing the amounts due by two wheat milling concerns in respect of the milling of wheat in excess of the quota in the cereal years 1962-63 and 1963-64 were waived. Subhead D (S.99/42/46).

An amount of £135 was expended in rendering safe two abandoned mineshafts at Murvey Commonage, Roundstone, Co. Galway. Subhead B.1 (S.99/4/51).

Two temporary cleaners who resigned had annual leave in excess of their entitlement. The resulting overpayments amounting to approximately £8 proved irrecoverable and were written off (E.109/29/48).

Fees (stamps) were received as follows:—

Companies Registration .. .. £17,747

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, 1967	Total Expenditure to 31st March, 1967
	O	Other		
	£	£	£	£
Working Party on Growing of Flax and Hemp as Industrial Crops (1963-64) .. .. .	—	(A) 17	17	547
Committee on selection and training of Supervisors in Industry (1964-65) .. .. .	44	(A) 650	694	2,309
Pilot Manpower Survey of Drogheda (1965-66) .. .. .	1,200	(A) 990	2,190	7,885
Oireachtas Committee to review the Constitution, etc. (1966-67) ..	116	(A) 1,164	1,280	1,280
£	1,360	2,821	4,181	12,021

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

DEPARTMENT OF INDUSTRY AND COMMERCE,  
15th June, 1967.

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, 1967, 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 .. .. .	1,440,000	1,387,918	52,082	—
B.1.—Travelling and Incidental Expenses .. .. .	35,535	50,382	—	14,847
B.2.—Post Office Services .. .. .	231,610	223,670	7,940	—
C.—Equipment, Stores and Maintenance .. .. .	55,700	50,089	5,611	—
D.1.—Grant to Córas Iompair Éireann .. .. .	2,000,000	2,000,000	—	—
D.2.—Córas Iompair Éireann Redundancy Compensation .. .. .	406,000	395,519	10,481	—
E.—Grants for Harbours .. .. .	238,000	144,959	93,041	—
F.1.—Grant under Section 2 of the Tourist Traffic Act, 1961 (Grant-in-Aid) .. .. .	1,911,000	1,911,000	—	—
F.2.—Resort Development (Grant-in-Aid) .. .. .	260,000	260,000	—	—
F.3.—Development of Holiday Accommodation (Grant-in-Aid) .. .. .	500,000	500,000	—	—
G.1.—Acquisition of Land, Buildings, etc., at Airports .. .. .	25,000	2,621	22,379	—
G.2.—Constructional Works at Airports including Furnishing of Buildings .. .. .	600,000	586,690	13,310	—
H.1.—Maintenance Works at Airports including Supplies and Renewal of Furniture and Fittings .. .. .	110,500	134,814	—	24,314
H.2.—Fuel, Water, Light and Cleaning at Airports .. .. .	79,500	75,300	4,200	—
I.—Transport of Staff .. .. .	23,000	20,200	2,800	—
J.—Radio Equipment .. .. .	151,000	218,584	—	67,584
K.1.—Shannon Free Airport Development Company, Limited (Grant-in-Aid) .. .. .	350,000	320,000	30,000	—

# Vote 41

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
K.2.—Shannon Free Airport Development Company, Limited—Housing Subsidies and Grants .. ..	45,000	41,500	3,500	—
L.1.—Wreck and Salvage, Relief of Distressed Seamen, etc.	200	476	—	276
L.2.—Pensions and Allowances to Seamen or their Dependants and Medical Expenses of Seamen (No. 19 of 1946) ..	13,200	12,483	717	—
M.—Expenses in connection with International Organisations	136,670	121,715	14,955	—
N.—Technical Assistance ..	5,000	4,211	789	—
O.—Rural Electrification ..	627,700	628,656	—	956
P.—Grants for Bottled Gas Installations .. ..	2,000	2,640	—	640
Q.—Recoupment to Aer Lingus of certain Costs in connection with Pilot Training ..	10	—	10	—
R.—Commissions, Committees and Special Inquiries ..	10	146	—	136
S.—Grants for the Improvement of Roads to Generating Stations .. ..	6,000	5,135	865	—
T.—Rent and Rates on Lands, etc., at Airports ..	36,000	32,517	3,483	—
GROSS TOTAL .. £	9,288,635	9,131,225	266,163	108,753
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £157,410	
<i>Deduct—</i>			Surplus of Appropriations in Aid realised	
U.—Appropriations in Aid ..	1,657,635	1,830,989	£173,354	
NET TOTAL .. £	7,631,000	7,300,236	Total Surplus to be surrendered £330,764	

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

A.—The surplus is due to the fact that some salary increases provided for were subsequently paid from the Vote for Remuneration and that some vacant posts for professional and technical grades remained unfilled.



- B.1.—The excess was due to unanticipated increases in travelling (£2,000) and incidental expenses (£12,000). Incidental expenses are variable and accurate estimation is not possible.
- C.—Savings of £11,500 on Meteorological equipment at Valentia and Casement Aerodrome (Baldonnel) were offset by additional expenditure of £6,000 for weather surveillance radar at Dublin Airport.
- D.2.—Expenditure did not reach the level anticipated when the estimate was prepared.
- E.—Work at three harbours was delayed and progress of the works at two harbours was slower than expected.
- G.1.—Land acquisition provided for did not proceed as quickly as expected and some proposals were deferred.
- G.2.—Savings at Cork and Shannon Airports (£49,000), due to certain works provided for not being undertaken and other works not proceeding as rapidly as anticipated were offset by excess expenditure at Dublin Airport (£36,000). This arose mainly because certain work not provided for in the estimate, viz., provision of additional facilities for transatlantic passengers had to be carried out within the year.
- H.1.—The excess was due to increases in the wages of tradesmen and labourers, and costs of materials, and an unanticipated increase in the volume of maintenance work.
- H.2.—The cost of electricity and cleaning at Shannon Airport was slightly lower than anticipated.
- I.—Decrease due to a decline in the demand for bus tickets due to increased staff reliance on private transport.
- J.—Due to revised accountancy procedures adopted because of a proposed change in purchasing arrangements, costs incurred in two additional months were charged to the subhead in the year.
- K.1.—The total amount paid by the Shannon Free Airport Development Company by way of grant during the year was £30,000 less than anticipated.
- K.2.—Housing subsidies amounting to £3,400 were not paid as the houses in question were not completed in the year.
- L.2.—Saving due to a decrease in medical expenses and to cessation of pensions being greater than anticipated.
- M.—Ireland's contributions to Eurocontrol Organisation and to the International Civil Aviation Organisation in respect of Danish and Icelandic Joint Financing Agreements were less than anticipated and the cost of attending some meetings proved less than expected while some meetings for which provision was made were not attended.
- N.—Payment of approved fuel efficiency grants had to be deferred in a number of cases as the surveys were not completed during the year.
- P.—Excess due to an unanticipated increase in the number of claims coming in course of payment during the year.
- S.—The works for which grants were sanctioned were not all completed during the year.
- T.—Rates struck on airport properties were not as high as expected. Certain valuations were reduced on appeal and additional lettings transferred liability for rates to tenants.

# Vote 41

APPROPRIATIONS IN AID				Estimated	Realised
				£	£
1. Contributions and fees payable under the Gas Regulation Acts, 1920 to 1957	..	..	..	1,000	979
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	2,966
3. Fees under the Air Navigation and Transport Acts, 1936 to 1959	..	..	..	25,030	23,728
4. Receipts under the Merchant Shipping and Mercantile Marine Acts	..	..	..	8,000	7,184
5. Foreshore rents and licence fees	..	..	..	800	766
6. Passenger service charge at airports:					
		Estimated	Realised		
		£	£		
		403,000	395,023		
Less cost of collection	..	23,000	18,754		
				380,000	376,269
7. Class B communications traffic	..	..	..	1,250	273
8. Fees under the Tourist Traffic Act, 1952	..	..	..	300	15
9. Recoupment from Eurocontrol Organisation of cost of providing personnel and facilities	..	..	..	40,000	35,521
10. Miscellaneous receipts	..	..	..	27,075	32,982
SHANNON AIRPORT					
11. Landing fees, etc.	..	..	..	570,000	656,487
12. Lettings of offices, stores, sites, surplus lands (including sale of crops), etc.	..	..	..	80,000	87,799
13. Receipts from hostel accommodation	..	..	..	1,200	980
14. Concession fees	..	..	..	19,000	26,107
15. Staff payments in respect of transport (Subhead I)	..	..	..	5,800	5,714
16. Catering and Sales Service year ended 31st January, 1966	..	..	..	101,000	117,566
17. Shannon Communications charges	..	..	..	120,000	123,149
DUBLIN AIRPORT					
		Estimated	Realised		
		£	£		
18. Surplus on Dublin Airport Management Account year ended 31st March, 1966	..	230,000	262,742		
Deduct—					
Deficit on Aer Rianta Teoranta General Administration Account	..	20,000	17,945		
				210,000	244,797



	Estimated	Realised
	£	£
CORK AIRPORT		
19. Landing fees, etc. . . . .	40,000	53,210
20. Lettings of offices, stores, sites, surplus lands (including sale of crops), etc. . . . .	18,000	26,290
21. Concession fees . . . . .	6,600	8,207
	<u>£1,657,635</u>	<u>£1,830,989</u>

2. The volume of applications for foreign coach tourlicences was greater than anticipated and fees for merchandise licences, issued to Northern hauliers following the introduction in July, 1966, of the cross-border haulage arrangements, realised £200.
3. Fees for Certificates of Airworthiness were less than estimated. Three aircraft owned by a company which is closed down were removed from the Irish Register of Aircraft and a proportion of the fees for two aircraft were withheld pending a decision as to the appropriate fee payable.
4. Provision was made in the estimate for expected increases under a new Fees Order. The Order did not, however, come into force until the end of December, 1966, leading to a short fall in receipts.
7. Receipts were less than estimated as air companies made less use of this service than anticipated.
8. As five applications for guaranteed loans had not reached finality during the year no fees, other than the initial application fee of £3 in each case, were received.
9. A payment of about £6,000 due by the Eurocontrol Organisation in March, 1967, was not received until April, 1967.
10. Miscellaneous receipts are variable and accurate estimation is not possible.
11. Surplus due to increased training activity by B.O.A.C. at Shannon.
12. Surplus due to payments in respect of arrears of rents.
13. The deficit is mainly due to lack of demand for staff hostel accommodation.
14. Surplus due to greater receipts than anticipated and to payment of arrears of fees.
16. Profit on the operation of the Sales and Catering Service was higher than anticipated.
18. Receipts from landing fees at Dublin Airport were greater than expected.
19. Surplus due to the introduction of much heavier aircraft on scheduled services and an overall increase in landings.
20. Receipts from sale of hay and from letting of lands were greater than expected and rents amounting to £4,000, normally due in 1967-68 were paid in 1966-67.
21. Surplus due to unanticipated increased receipts from the car-hire concession and from the levy on aviation fuel.

## EXTRA REMUNERATION (exceeding £50)

An Assistant Secretary received fees of £545 as Director of Irish Steel Holdings Ltd. (£170 for the period 1st April to 14th August, 1966) and as Chairman of Aer Rianta, Teoranta (£375 for the period 15th August, 1966 to 31st March, 1967).

## Vote 41

An Assistant Secretary received a fee of £125 as Director of the British and Irish Steam Packet Co., Ltd. in respect of the period 1st April to 30th June, 1966.

An Assistant Secretary received a fee of £325 as Director of the 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.

Five hundred and twenty-six employees received sums varying from £51 to £657 in respect of extra attendance and night duty allowances. The total amount paid in respect of overtime was £51,284.

### NOTES

1. Subhead I includes expenditure on subsidised transport of immigration officials (£213), Customs and Excise staff (£809), Post Office staff (£1,132) and Department of Agriculture staff (£153) (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. Sums totalling £2,353 due to the Department in respect of Shannon Communications charges and Class B messages rendered to airline companies were written off as irrecoverable (S.99/11/59 and D.106/17/62).
4. *Ex-gratia* payments of £22 and £5 were made in compensation for the death of one heifer and injury to another heifer caused by radio sonde weather instruments (D.106/11/66).
5. Portion of a levy (£25 of £55) imposed as a result of excess removals of beach material from the foreshore at Valentia was waived (D.106/13/62).
6. An *ex-gratia* payment of £960 was made to the Electricity Supply Board in compensation for the additional cost involved in laying a new line at North Rineanna underground instead of overground for aeronautical reasons (D.106/9/64).
7. Used packing cases valued at £17 were transferred without repayment from Valentia Observatory to the Department of Posts and Telegraphs. The cost of transport was £15 (S.99/19/50).

D. Ó RÍORDÁIN,  
*Accounting Officer.*

DEPARTMENT OF TRANSPORT AND POWER,  
26th June, 1967.

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I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct, 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, 1967

1965-66				1966-67			
Total	Shannon	Dublin	Cork	Total	Shannon	Dublin	Cork
£	£	£	£	£	£	£	£
216,085	118,286	75,715	22,084	244,869	136,110	83,015	25,744
42,274	32,278	6,285	3,711	35,796	21,877	10,224	3,695
185,988	97,870	65,802	22,316	206,528	104,202	75,066	27,260
40,892	18,789	13,384	8,719	35,947	15,333	13,675	6,939
301,280	232,333	53,986	14,961	406,607	298,959	84,511	23,137
44,571	26,624	12,715	5,232	50,688	29,827	12,377	8,484
51,600	39,563	6,883	5,154	52,930	39,609	9,495	3,826
197,447	86,752	93,718	16,977	222,738	92,588	111,714	18,436
149,811	63,491	64,644	21,676	171,440	75,389	70,945	25,106
171,928	77,054	73,358	21,516	211,128	89,767	97,988	23,373
73,367	21,192	43,320	8,855	77,324	25,684	42,669	8,971
40,830	26,000	10,030	4,800	39,559	26,325	8,300	4,934
15,957	15,957	—	—	18,149	18,149	—	—
156,886	49,903	83,157	23,826	182,141	60,666	102,405	19,070
£1,688,916	906,092	602,997	179,827	1,955,844	1,034,485	722,384	198,975

Vote 41

STATE AIRPORTS (*continued*)

1965-66				1966-67				
Total	Shannon	Dublin	Cork	REVENUE	Total	Shannon	Dublin	Cork
£	£	£	£		£	£	£	£
1,173,976	689,050	443,750	41,176	Landing fees	1,231,447	655,886	522,351	53,210
198,632	76,641	103,177	18,814	Lettings of offices, stores, sites, etc.	214,927	87,818	100,818	26,291
48,195	17,233	23,966	6,996	Concession fees	60,943	26,107	26,629	8,207
249,541	40,605	188,172	20,764	Passenger service charge (net)	398,091	64,785	299,020	34,286
157,726	103,134	54,592	—	Profit on Catering and Sales	98,132	63,100	35,032	—
99,252	99,252	—	—	En-Route Communications Service	123,606	123,606	—	—
607	607	—	—	Class B Communications Service	273	273	—	—
82,111	82,111	—	—	Recoupment from Eurocontrol of cost of providing personnel and facilities	35,521	35,521	—	—
40,639	25,889	10,846	3,904	Other revenue	51,771	39,480	11,188	1,103
2,050,679	1,134,522	824,503	91,654	TOTAL REVENUE	2,214,711	1,096,576	995,038	123,097
1,688,916	906,092	602,997	179,827	Deduct TOTAL EXPENDITURE	1,955,844	1,034,485	722,384	198,975
(+) 361,763	(+) 228,430	(+) 221,506	(-) 88,173	OPERATING SURPLUS (+) OR DEFICIT (-)	(+) 258,867	(+) 62,091	(+) 272,654	(-) 75,878
1,024,537	520,238	378,866	125,433	Depreciation and Interest on Capital	1,097,359	543,080	424,566	129,713
£662,774	291,808	157,360	213,606	TOTAL DEFICIT	838,492	480,989	151,912	205,591
1965-66				1966-67				
Total	Shannon	Dublin	Cork	STATEMENT OF CAPITAL EXPENDITURE	Total	Shannon	Dublin	Cork
£	£	£	£		£	£	£	£
10,988,731	5,673,854	3,936,372	1,378,505	Total expenditure at beginning of year	11,797,542	5,930,046	4,435,208	1,432,288
808,811	256,192	498,836	53,783	Expenditure during year	810,834	252,899	511,235	46,700
£11,797,542	5,930,046	4,435,208	1,432,288	Total expenditure at end of year	12,608,376	6,182,945	4,946,443	1,478,988
425,580	176,553	195,809	53,218	Includes, on acquisition of land	428,064	176,553	195,809	55,702

D. Ó RÍORDÁIN,  
*Accounting Officer.*

26th June, 1967.



## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1967, 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 .. .. .	13,100,000	13,091,903	8,097	—
B.—Travelling and Incidental Expenses .. .. .	458,000	455,670	2,330	—
C.—Accommodation and Building Charges .. .. .	1,146,000	1,064,902	81,098	—
D.—Conveyance of Mails ..	1,010,000	996,521	13,479	—
E.—Postal and General Stores ..	766,000	749,358	16,642	—
F.—Engineering Stores and Equipment .. .. .	5,615,000	4,897,391	717,609	—
G.—Telephone Capital Repayments .. .. .	3,275,000	3,231,869	43,131	—
H.—International Conferences and Conventions .. ..	21,000	21,081	—	81
I.—Losses .. .. .	8,000	16,675	—	8,675
J.—Superannuation and other Non-effective Payments ..	702,000	724,862	—	22,862
BROADCASTING				
K.—Grant equivalent to Net Receipts from Broadcasting Licence Fees (Grant-in-Aid)	1,725,000	1,725,000	—	—
GROSS TOTAL .. £	27,826,000	26,975,232	882,386	31,618
			Surplus of Gross Estimate over Expenditure £850,768	
			Deficiency of Appropriations in Aid realised	
<i>Deduct—</i>				
T.—Appropriations in Aid ..	8,220,000	7,744,344	£475,656	
NET TOTAL .. £	19,606,000	19,230,888	Net Surplus to be surrendered £375,112	

## Vote 42

In addition to the amount accounted for in this Vote, a further sum of £1,301,925 was provided from the Vote for Remuneration (No. 51).

Extra Receipts payable to Exchequer				Estimated	Realised
				£	£
Broadcasting Licence Fees	..	..	..	1,930,000	1,897,073
Bank interest on Central Bank balance	..	..	..	—	146,715

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

C.—Expenditure on buildings and sites less than anticipated.

F.—Payments to contractors were substantially less (£540,000) than anticipated, largely because of delays arising from shipping and other difficulties. Expenditure on stores (£106,000) and satellite circuits (£71,000) was also less.

I.—Close estimation not possible.

### APPROPRIATIONS IN AID

				Estimated	Realised
				£	£
1. Recovery in respect of Telephone Capital expenditure	..	..	..	6,200,000	5,693,667
2. Receipts in respect of Savings services	..	..	..	456,000	455,198
3. Receipts in respect of Social Welfare services	..	..	..	622,000	621,842
4. Receipts in respect of Civil Aviation, Meteorological and Marine Radio services	..	..	..	118,000	118,000
5. Receipts in respect of services performed for the Revenue Commissioners	..	..	..	65,000	65,000
6. Provision of stores for other Government Departments	..	..	..	388,000	329,122
7. Sale of engineering stores	..	..	..	148,000	217,547
8. Sale of non-engineering stores	..	..	..	9,700	9,369
9. Receipts in respect of agency services performed for other Administrations	..	..	..	59,000	67,527
10. Repayment by the British Government in respect of compensation allowances (Subhead J)	..	..	..	15,200	15,176
11. Miscellaneous	..	..	..	139,100	151,896
				£8,220,000	£7,744,344

1. Expenditure on Telephone Capital works less than expected.

6. Demand for stores from other Government Departments less than expected.

7. Due in part to increased prices for copper and scrap, and in part to clearance of arrears of accounting.

9. Receipts from the British Post Office greater than expected.

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



	£
(a) Commission on repurchase of stamps .. .. .	5,912
(b) Special leave at cost of substitution; overpayment of wages, etc. ..	11,073
(c) Wireless examination fees and transmitting permits .. .. .	18,047
(d) Carriage of newspapers by Departmental vans .. .. .	7,384
(e) Works carried out for and services rendered to outside bodies ..	46,363
(f) Renting of Post Office premises .. .. .	13,903
(g) Void postal and money orders .. .. .	11,000
(h) Staff on loan to outside bodies .. .. .	4,418
(i) Advertising in Post Office publications .. .. .	5,040
(j) Miscellaneous services performed for other Government Department ments .. .. .	22,307

## I.—LOSSES—CLASSIFIED SCHEDULE

£

Misappropriation of Savings Bank deposits and Savings Certificate purchase monies and fraudulent Savings Certificate withdrawals amounting to £5,527 by a Sub-Postmistress. The offender was dismissed. She was admitted to a mental hospital. The Attorney General decided that she should not be prosecuted. The loss to public funds was reduced by £102 recovered in deposits repudiated by depositors and a balance of salary due £49 withheld .. ..	5,425	
Fraudulent withdrawals from a Savings Bank account by a member of the public who was prosecuted .. .. .	1,850	
Fraudulent withdrawals from a Savings Bank account amounting to £552 by an unknown member of the public .. .. .	552	
Fraudulent withdrawals from Savings Bank accounts amounting to £271 by an unknown member of the public .. .. .	271	
Fraudulent withdrawals from Savings Bank accounts amounting to £231 at various Post Offices by a member of the public who was prosecuted. The loss to public funds was reduced by £58 made good by the paying officers who were held to be negligent and £10 from balances in accounts opened by the offender .. .. .	163	
Loss of registered letter in transit .. .. .	100	
Losses ranging from £1 to £73 due to theft, fraud, etc. (95 cases) ..	1,273	
Miscellaneous losses (mainly counter losses) not exceeding £20 and not involving suspicion of fraud or culpable negligence by Post Office servants .. .. .	1,449	
Compensation for loss or damage to parcels and letters—		
	Loss	Damage
	£	£
Registered and insured parcels .. .. .	757	1,506
Other parcels .. .. .	2,285	276
Registered and insured letters .. .. .	758	11
	£3,800	£1,793
		5,593
TOTAL .. .. .		£16,676

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

	£
Misappropriation of Savings Bank monies (5 cases) .. .. .	1,050
Fraudulent withdrawals from Savings Bank (37 cases) .. .. .	353
Abstraction from postal packets (1 case) .. .. .	50
Irregular negotiation of telegraph money order (1 case) .. .. .	5
Theft, burglary and misappropriation of cash, stamps, etc. (8 cases) ..	1,282
	£2,740

## LOSSES OF STORES

	£
Postal stores from stock during transit, etc. . . . .	75
Engineering apparatus destroyed and written off under the authority of the Secretary (3 cases) . . . . .	216
Engineering stores written off under the authority of the Secretary, Engineer-in-Chief or Controller of Stores (49 cases) . . . . .	393

Stores to the value of £4,120 were used in making good malicious damage.

Transactions during the year included 1,301,000 money orders amounting to £48,501,000; 8,671,000 postal orders amounting to £8,976,000; 2,895,000 Savings Bank deposits and withdrawals amounting to £54,092,000; Postmasters' and other remittances amounting to £186,654,000. A total of 7,224,000 parcels were dealt with and engineering stores to the value of £5,321,000 were handled. (Figures are approximate).

## EXTRA REMUNERATION (exceeding £50)

Five thousand five hundred and seventy-nine officers received sums ranging between £51 and £866 in respect of extra attendance and other duties. The total amount paid in respect of overtime was £1,082,689.

*Ex-gratia* payments of £450, £400 and £150 were made to a Principal Officer, an Assistant Principal Officer and a Higher Executive Officer, respectively, for exceptional duties and extra attendance over a period of three years (E.109/3/60).

## NOTES

One claim for £14 was abandoned as irrecoverable; sixty-five claims totalling £1,945 and twenty claims totalling £405 in respect of damage to vehicles were abandoned on a mutual forbearance basis and on a halving basis, respectively.

In thirty-eight 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 £2,234. A total of £9 was recovered from the officers concerned in four cases.

Ten claims for repayment services amounting to £76 were abandoned. One claim was reduced to £11 under a halving agreement.

Claims totalling £40 in respect of legal expenses, due mainly from telephone subscribers, were abandoned.

Twenty-two amounts totalling £155 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.

Stores value £1,209 were stolen from telephone kiosks (622 cases) and the cost of labour in making good damage was £171.

Stores value £52 and £17 surplus to the requirements of the Departments of Defence and Transport and Power, respectively, were transferred to this Department (S.8/16/45 and S.99/19/50).

Commemoration, etc., stamps of the nominal value of £1,825 were presented to the Universal Postal Union, the Conference of European Postal and Telecommunications Administrations, etc. (F.101/6/61).

As from the 1st April, 1967, responsibility for the operation, maintenance and staffing of the Coast Radio stations at Malin Head and Valentia was transferred to the Department of Transport and Power.

L. Ó BROIN,  
*Accounting Officer.*

DEPARTMENT OF POSTS AND TELEGRAPHS,  
13th June, 1967.

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

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



## APPENDIX No. 1

ABSTRACT OF ENGINEERING EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 1967

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
£	£	£	£	£	£
125,000	6,200,000	205,600	115,429	*5,693,667	155,223
77,400	655,000	10,300	79,269	663,427	33,622
141,600	1,962,000	90,500	177,959	2,096,136	89,605
400	79,500	300	723	100,000	207
<u>£9,547,600</u>			<u>£9,205,267</u>		

\*Includes £100,000 for increase in stock of engineering stores.

## APPENDIX No. II

## STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES FOR THE YEAR ENDED 31ST MARCH, 1967

RECEIPTS		£	£	ISSUES	£
Value of Stores in hand, 1st April, 1966—				Works and Maintenance	1,915,591
Stock at Rate Book prices on 31st March,				Other Government Departments	49,149
1966 .. ..		3,537,943(a)		Repayment Services	11,322
Stores in transit on 31st March, 1966 ..		31,287	3,569,230	Sales	166,376
Engineering Materials purchased .. ..		2,308,486		Factory for use in Manufacture, Plant, etc.	28,639
<i>Add</i>				Value of stores in transit on 31st March, 1967 .. ..	46,483
Stores taken into stock in 1966-67 but not paid for on 31st March, 1967 ..		92,852		Value of stores in hand on 31st March, 1967	3,551,933(b)
Stores paid for on 31st March, 1966 but not taken into stock until 1966-67 ..		—		(including stores, £490,856, awaiting repair or condemnation; for sale £35,696)	3,598,416
<i>Deduct</i>		2,401,338		Loss on Rate-Book prices	15,955
Stores taken into stock prior to 1st April, 1966, but not paid for on 31st March, 1966 206,195			206,195		
Stores paid for on 31st March, 1967, but not taken into stock in 1966-67 .. ..		—	2,195,143		
Manufactured articles received from Factory at cost .. ..			20,823		
Stocktaking adjustments .. ..			252		
			<u>£5,785,448</u>		<u>£5,785,448</u>

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

(b) Includes stores valued £2,688,000 charged to suspense head of the Telephone Capital Account.



## APPENDIX No. III

J.—STATEMENT OF SUPERANNUATION AND OTHER NON-EFFECTIVE  
PAYMENTS FOR THE YEAR 1966-67

	£	£
1. Annual allowances and pensions (Superannuation Acts, 1834 to 1963) and certain Children's Allowances .. ..		473,454
2. (a) Gratuities to officers retiring with less than 10 years' service (Section 6, Superannuation Act, 1859) .. ..	915	
(b) Additional Allowances (lump sums) (Sections 1, 3 and 6, Superannuation Act, 1909 and Section 2, Superannuation Act, 1954) .. ..	107,149	
(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) .. ..	22,713	
(d) Marriage Gratuities .. ..	37,271	168,048
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) .. ..	12,912	
(b) Gratuities granted by the Minister for Posts and Telegraphs to unestablished officers not qualified for grants under the Superannuation Acts .. ..	31,326	44,238
4. Workmen's Compensation, etc. (Section 1, Superannuation Act, 1887; Workmen's Compensation Act, 1906; Workmen's Compensation Acts, 1934 to 1955) .. ..		16,372
5. Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 .. ..		8,259
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 .. ..		14,491
TOTAL ..		<u>£724,862</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, 1967	Total for the previously expired period	Total to 31st March, 1967		Payments in the year ended 31st March, 1967	Total for the previously expired period	Total to 31st March, 1967
	£	£	£		£	£	£
To Balance on 31st March, 1966	45,048	—	—	By Balance on 31st March, 1966	—	45,048	—
„ Advances from the Exchequer .. ..	5,900,000	48,341,858	54,241,858	„ Expenditure on works ..	5,593,667	45,708,810	51,302,477
„ Stores held under suspense head now allocated ..	—	—	—	„ Expenditure on stores not yet allocated (suspense head) .. ..	100,000	2,588,000	2,688,000
				„ Balance on 31st March, 1967	251,381	—	251,381
TOTAL .. ..	£ 5,945,048	48,341,858	54,241,858	TOTAL .. ..	£ 5,945,048	48,341,858	54,241,858

DEPARTMENT OF POSTS AND TELEGRAPHS,  
13th June, 1967.

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, 1967, 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 .. ..	510,000	503,995	6,005	—
B.—Permanent Defence Force: Pay <i>Original</i> £5,224,698 <i>Supplementary</i> 489,000	5,713,698	5,670,804	42,894	—
C.—Permanent Defence Force: Allowances <i>Original</i> £1,596,201 <i>Supplementary</i> 17,000	1,613,201	1,636,956	—	23,755
D.—Reserve Defence Force: Pay, etc. <i>Original</i> £334,459 <i>Supplementary</i> 11,000	345,459	352,380	—	6,921
E.—Chaplains and Officiating Clergymen: Pay and Allowances .. ..	23,299	25,230	—	1,931
F.—Civilians attached to Units: Pay, etc. <i>Original</i> £982,578 <i>Supplementary</i> 65,000	1,047,578	1,049,098	—	1,520
G.—Civil Defence .. ..	125,409	105,384	20,025	—
H.—Defensive Equipment: <i>Original</i> £261,450 <i>Supplementary</i> 10,000	271,450	245,268	26,182	—
I.—Medicines and Instruments	23,322	20,561	2,761	—
J.—Mechanical Transport ..	87,550	89,789	—	2,239
K.—Provisions .. ..	366,969	308,940	58,029	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
L.—Petrol, Fuel Oils, etc. ..	105,168	90,385	14,783	—
M.—Clothing and Equipment ..	238,500	220,692	17,808	—
N.—Animals, Forage, etc. ..	15,031	14,628	403	—
O.1.—General Stores .. ..	124,693	84,228	40,465	—
O.2.—Helicopters .. ..	26,150	16,495	9,655	—
P.—Naval Stores				
<i>Original</i> .. .. £45,891				
<i>Supplementary</i> .. 24,000				
	69,891	45,621	24,270	—
Q.—Engineer Stores .. ..	10,000	4,982	5,018	—
R.—Solid Fuel, Electricity, Gas and Water .. ..	214,000	218,021	—	4,021
S.—Buildings				
<i>Original</i> .. .. £136,164				
<i>Supplementary</i> .. 6,000				
	142,164	134,786	7,378	—
T.—Barrack Services .. ..	71,260	59,525	11,735	—
U.—Transportation, etc. ..	95,779	92,942	2,837	—
V.—Insurance .. ..	172,857	165,438	7,419	—
W.—Expenses of Equitation Teams at Horse Shows ..	11,000	10,174	826	—
X.—Travelling and Incidental Expenses .. ..	25,707	26,692	—	985
Y.—Post Office Services				
<i>Original</i> .. .. £184,909				
<i>Supplementary</i> .. 13,000				
	197,909	193,612	4,297	—
AA.—Military Educational Courses and Visits .. ..	12,000	15,688	—	3,688
BB.—Irish Red Cross Society (Grant-in-Aid) .. ..	25,150	24,863	287	—
CC.—Compensation .. ..	10,000	8,051	1,949	—
DD.—Lands .. ..	25,635	17,048	8,587	—
Balances Irrecoverable ..	—	3	—	3
	11,720,829	11,452,279	313,613	45,063



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) .. ..	64,990	—	64,990	—
<b>GROSS TOTAL</b> <i>Original</i> £11,085,829 <i>Supplementary</i> 570,010 —————£	11,655,839	11,452,279	248,623	45,063
			Surplus of Gross Estimate over Expenditure £203,560 —————	
<i>Deduct—</i> Z.—Appropriations in Aid .. .. <i>Original</i> £283,829 <i>Supplementary</i> 570,000 —————	Estimated —————  853,829	Realised —————  1,084,772	Surplus of Appropriations in Aid realised  £230,943 —————	
<b>NET TOTAL</b> <i>Original</i> £10,802,000 <i>Supplementary</i> 10 —————£	10,802,010	10,367,507	Total Surplus to be surrendered £434,503	

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

- E.—The services of additional substitute clergymen were required due to the absence of chaplains on overseas service.
- G.—Some stores ordered were not delivered within the year. In addition delay occurred in procuring equipment and in the printing of the Irish version of the Civil Defence Home Protection Handbook. The saving was partly offset by the grants to local authorities being slightly higher than anticipated.
- H.—The saving is due to some stores ordered not being delivered within the year, partly offset by the cost of some items being higher than anticipated.
- I.—Drugs and dressings were not required to the extent provided for.
- J.—The excess is due to the purchase of vehicles (£2,400) for which provision had not been made and to the cost of maintenance being greater than had been anticipated. The excess was partly offset by the number of applications for car advances from officers assigned to duty with An Fórsa Cosanta Áitiúil being less than was expected.
- K.—The saving is due to the average strength having been below that for which provision was made and to the absence of personnel serving overseas.
- L.—The consumption of petrol was less than anticipated and there was a decrease in the contract prices of petrol and fuel oil.
- M.—The saving is due to stores ordered not having been delivered within the year.

## Vote 43

- O.1.—The saving is due mainly to major overhauls to aircraft being less than anticipated (£23,500) and to the non-delivery of stores (£7,500) within the year.
- O.2.—The saving is due to the non-delivery of stores ordered within the year and to the expenditure on engine overhauls being less than anticipated.
- P.—The refit of a naval vessel was not completed to the extent anticipated and the consumption of fuel oil was less than expected.
- Q.—The saving is due to certain requirements being less than anticipated and to the deferment of purchase of some items of stores.
- S.—The saving is due mainly to contract work not having proceeded to the extent anticipated and to the slow delivery of materials.
- T.—The saving is due mainly to the cost of laundry having been lower than anticipated.
- V.—The saving is due to the average strength having been below that for which provision was made.
- AA.—The excess is due to attendance at a training course for which provision had not been made.
- 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 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	..	..	..	£22,164		
(b) Sales	..	..	..	8,000		
					30,164	28,806
2. Sale of surplus stores and unserviceable clothing						
Original	..	..	..	£8,000		
Supplementary	..	..	..	7,000		
					15,000	15,789
3. Sale of hides and offals	..	..	..		1,800	1,817
4. Receipts from issues on repayments:—						
(a) Supplies	..	..	..	£60,000		
(b) Stores	..	..	..	3,000		
					63,000	62,571
5. Revenue from bands	..	..	..		1,000	1,426
6. Receipts on discharge by purchase	..	..	..		7,000	5,501
7. Refunds in respect of treatment and maintenance of patients in military hospitals						
Original	..	..	..	£20,000		
Supplementary	..	..	..	3,000		
					23,000	30,698
8. Receipts for barrack services	..	..	..		2,500	2,173
9. Transport on repayment and refunds in respect of damaged vehicles	..	..	..		3,000	4,533
10. Show prizes	..	..	..		1,000	1,385



## Vote 43

	Estimated	Realised
	£	£
11. Refunds in respect of services of seconded officers ..	7,000	6,495
12. Repayment of sums advanced to officers for purchase of motor cars .. .. .	15,000	10,462
13. Receipts from United Nations in respect of Overseas Allowances, Stores, etc.		
<i>Original</i> .. .. .	£104,000	
<i>Supplementary</i> .. .. .	510,000	
	614,000	837,439
14. Miscellaneous		
<i>Original</i> .. .. .	£20,365	
<i>Supplementary</i> .. .. .	50,000	
	70,365	75,677
<b>TOTAL</b>		
<i>Original</i> .. .. .	£283,829	
<i>Supplementary</i> .. .. .	570,000	
	£853,829	£1,084,772

1-6, 8-12. It was not possible to forecast with greater accuracy the receipts under these headings.

7. Receipts were greater than expected due to unanticipated refunds by certain local authorities in respect of institutional service afforded to patients in military hospitals during the period 1st September, 1960 to 30th September, 1965.

13. Receipts under this heading cover:—

Refund by United Nations of the sum of £837,439 in respect of the under-mentioned expenses incurred in connection with the despatch of troops to Cyprus:—

	£
(i) Overseas pay and allowances .. .. .	501,936
(ii) Cost of temporary promotions, temporary chaplains, transport of troops, subsistence allowance, etc. ..	22,525
(iii) Stores and freight .. .. .	84,582
(iv) Employment of civilian practitioners, postage, bank charges, telephones, etc. .. .. .	5,209
(v) Payment on account of outstanding claims ..	223,187

14. Receipts under this heading include:—

	£
(a) Payment in respect of the training of pilots on behalf of Aer Lingus .. .. .	20,812
(b) Payment in respect of assistance in the making of films ..	17,291
(c) Receipts in respect of the hire of helicopters .. .. .	7,322

## LOSSES STATEMENT

Particulars of cases with reference to Department of Finance Authorities	Deficiencies of Stores and other Losses not affecting the 1966-67 Vote	Cash Losses charged to Balances Irrecoverable 1966-67
	£	£
I.—LOSSES CONSEQUENT ON THEFT, FRAUD OR NEGLIGENCE, PROVED OR SUSPECTED		
1. One case of theft caused a loss of £1,795 (S.4/34/49) .. .. .	1,795	—

# Vote 43

Particulars of cases with reference to Department of Finance Authorities	Deficiencies of Stores and other Losses not affecting the 1966-67 Vote	Cash Losses charged to Balances Irrecoverable, 1966-67
	£	£
2. Cases of damage to military vehicles in which negligence on the part of military personnel was suspected or proved. Disciplinary action was taken in certain cases. £331 was recovered against a gross loss of £1,839 (S.4/25/56 and S.6/13/53)	1,508	—
3. Cases of damage to buildings (Government property) arising out of accidents involving military vehicles resulted in a net loss of £87 (S.4/25/56) .. ..	87	—
II.—OTHER LOSSES		
4. Cases of damage to military vehicles not due to negligence, including expenditure incurred under mutual forbearance agreements, etc. The total amount involved was £1,767 of which sums amounting to £174 were recovered (S.4/25/56 and S.6/1/58) .. .. .	1,593	—
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.4/40/52 and S.4/8/56) .. ..	2,669	—
6. Debit balances on non-effective soldiers' accounts (S.4/25/56) .. ..	7	3
7. Value of clothing found to be deficient on desertion of members of the Defence Forces (S.4/25/56) .. .. .	225	—
8. One ex-member of the Defence Forces and the family of a deceased soldier failed to vacate married quarters within the prescribed period and, after all available credits were appropriated, overholding charges amounting to £198 together with a sum of £14 in respect of electricity charges and £2 in respect of damage to premises and fittings were irrecoverable (S.4/25/56) .. .. .	214	—
9. It was decided to waive recovery of the fees of a band which took part in a pageant to commemorate the 50th anniversary of the 1916 Rising (S.4/1/66)	170	—
10. Two cases of damage to aircraft in which no person was responsible through negligence or want of care resulted in a loss £1,455 (S.8/29/39) .. .. .	1,455	—
11. Damage to a naval vessel for which negligence could not be attributed to any person (S.4/27/51) .. .. .	1,782	—
TOTAL .. £	11,505	3



## EXTRA REMUNERATION (exceeding £50)

Three military officers received allowances of £323, £323, and £77, 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.

Nineteen members of the staff received amounts varying from £51 to £130 in respect of overtime. The total amount paid in respect of overtime was £3,348.

## NOTES

This Account includes the sum of £2,140 in respect of salaries of staff temporarily seconded to other Departments.

This Account includes the sum of £8,618 in respect of the pay and allowances of military officers on loan to other Departments.

This Account includes the sum of £17,473 in respect of the pay and allowances of ten military officers on loan to the United Nations for varying periods (S.4/16/58).

This Account includes the net sum of £3,269 in respect of the pay and allowances of two military officers seconded to Dublin Corporation on a grant-aided basis (S.4/27/50).

Assistance was rendered by a military officer to the Department of Transport and Power in connection with the inspection of aircraft at Shannon Airport (S.4/16/63).

The services of three military officers were made available to the Department of Education to assist in conducting a course in physical education in July and August, 1966 (S.4/11/62).

Assistance was given to the Garda Síochána in disposing of explosive materials, and a military helicopter was made available to assist in a search of Cork Harbour in April, 1966 (S.4/11/62).

A military lorry and driver were made available to the Department of Agriculture in 1966 in connection with the Freedom from Hunger publicity campaign (S.4/11/62).

A military lorry and driver were made available to the Department of External Affairs for the transport of a statue in April, 1966 (S.4/11/62).

Three acres of land at Knockalisheen were transferred to the Office of Public Works for the purpose of erecting a veterinary laboratory (S.55/16/42).

Stores valued at £52 which were surplus to the requirements of this Department were transferred to the Department of Posts and Telegraphs (S.8/16/45).

Timber to the value of £549 was transferred, free of charge, to this Department by the Department of Lands (S.4/1/64).

A caravan valued at £250 was transferred, free of charge, to this Department by the Department of Agriculture (D.306/25/62).

Additional expenditure amounting to £6,476 was incurred in providing a military transport service for the conveyance of civilian passengers in Dublin during the bus strike in 1966 (S.4/4/63).

Roadside fences, damaged as a result of collision by military vehicles, were repaired by the Department at a cost of £60 (S.4/87/34, S.4/11/62 and S.6/13/53).

Expenditure amounting to £151 was incurred in respect of demolition of the base of Nelson Pillar by military in accordance with a decision of An Rialtas (S.4/11/62).

## Vote 43

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

	£
Officers Married Quarters, 4 Glenavon Terrace, Athlone .. ..	248
Room 12, Officers Mess, Dún Ceannt, Curragh Training Camp .. ..	210
No. 2 House, Married Quarters, Fort Camden .. ..	153
4 'C' Block, Married Quarters, Dún Cathal Brugha .. ..	90
Old File Stores, Dún Uí Choileáin, Dublin .. ..	20
Room 10, Officers' Mess, Dún Phluincéid, Curragh Training Camp .. ..	11
Schoolhouse, Spike Island, Co. Cork .. ..	4
Duty Room, Dún Uí Choileáin, Dublin .. ..	3
Canteen Premises, Scoil Printisigh an Airm, Dún Uí Dubhuidhe, Naas (S.4/11/62) .. ..	2

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

£5 to a clergyman in respect of damage to premises as a result of artillery fire. Subhead X (S.4/2/66).

£8 to a member of the Civil Defence organisation in respect of the loss of a pair of spectacles while attending a course. Subhead X (S.4/114/41).

S. Ó CEARNAIGH,  
*Oifigeach Cuntasaíochta.*

AN ROINN COSANTA,  
31 Bealtaine, 1967.

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I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct, 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, 1967, 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
	£	£	£	£
<b>ARMY PENSIONS BOARD</b>				
A.—Salaries, Wages and Allowances .. .. .	10,244	10,187	57	—
<b>PENSIONS, ALLOWANCES, ETC.</b>				
B.—Wound and Disability Pensions and Gratuities, etc. ..	212,500	213,614	—	1,114
C.—Allowances and Gratuities to Dependants, etc. ..	104,000	108,468	—	4,468
D.—Military Service Pensions ..	701,000	661,716	39,284	—
E.—Defence Forces (Pensions) Schemes, 1937 to 1965 ..	793,200	773,309	19,891	—
F.—Connaught Rangers (Pensions) Acts, 1936 to 1964 ..	1,532	1,301	231	—
G.—Compensation for Death or Personal Injuries sustained by Members of the Local Defence Force .. .. .	2,500	2,460	40	—
H.—Special Allowances under the 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 .. .. .	739,500	730,705	8,795	—
I.—MacSwiney (Pension) Acts, 1950 to 1964 .. .. .	871	871	—	—
J.—Travelling and Incidental Expenses .. .. .	8,690	8,974	—	284
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	2,750	—	2,740
GROSS TOTAL .. £	2,578,547	2,518,855	68,298	8,606
			Surplus of Gross Estimate over Expenditure £59,692	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct— M.—Appropriations in Aid ..	2,547	2,460	£87	
NET TOTAL .. £	2,576,000	2,516,395	Net Surplus to be surrendered £59,605	

## 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 ..	£ 36,153
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## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- C.—The excess is due to the charging to the subhead of an *ex-gratia* award of £2,445 for which provision had not been made (E.84/3/55) and to the number of allowances coming on pay 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.
- E.—The saving is due partly to the fact that the number of Non-Commissioned Officers and Privates who were awarded pensions or gratuities was less than anticipated and partly to a number of pensions remaining unpaid in the absence of evidence of life, etc.
- L.—A token sum only was provided. The expenditure represents the amount paid within the year in respect of lump sum payments. £2,000 of the amount has been refunded by the United Nations and the balance will be the subject of a further claim.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Refunds of overpayments .. ..	2,027	1,591
2. Recoveries in respect of pension liability .. ..	470	866
3. Miscellaneous .. ..	50	3
	£2,547	£2,460

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>			£
C	..	..	5
D	..	..	296
E	..	..	104
H	..	..	2,185

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.19/2/66, P.19/210/52 and P.19/1/66)—

<i>Subhead</i>			£
H	..	..	748

The sum of £250 received from the Vote for Remuneration (No. 51) was credited to Subhead A.

S. Ó CEARNAIGH,  
*Oifigeach Cuntasaíochta.*

AN ROINN COSANTA,  
31 Bealtaine, 1967.

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, 1967, 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 certain Grants-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
A.—Salaries, Wages and Allowances .. .. .	£ 667,525	£ 647,559	£ 19,966	£ —
B.—Travelling and Incidental Expenses .. .. .	61,100	66,972	—	5,872
C.—Post Office Services ..	16,000	17,982	—	1,982
D.—Repatriation and Maintenance of Destitute Irish Persons Abroad .. .. .	200	1,889	—	1,689
E.—Cultural Relations with other Countries (Grant-in-Aid) ...	5,900	5,899	1	—
F.—Information Services ..	11,400	12,490	—	1,090
G.—Official Entertainment ..	22,000	21,956	44	—
H.—Canadian Universal and International Exhibition, 1967	1,650	2,378	—	728
J.—Celtic Congress (Grant-in-Aid) Original .. Nil Supplementary £1,100	1,100	847	253	—
K.—Compensation Original .. Nil Supplementary £2,130	2,130	2,130	—	—
L.—Losses .. .. .	—	2,104	—	2,104
<b>GROSS TOTAL</b> Original £785,775 Supplementary 3,230	£ 789,005	782,206	20,264	13,465
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £6,799	
<i>Deduct—</i> I.—Appropriations in Aid ..	8,125	10,759	Surplus of Appropriations in Aid realised £2,634	
<b>NET TOTAL</b> Original £777,650 Supplementary 3,230	£ 780,880	771,447	Total Surplus to be surrendered £9,433	



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

- B.—The excess arises under the headings of travelling, postage, telephones, stationery, 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.
- D.—A sum of £362 was written off as irrecoverable. The balance of cases outstanding, £1,527, has been charged to the subhead to facilitate the introduction of a new system of accounting for repatriation expenditure.
- F.—Expenditure on some services was greater than originally estimated.
- H.—Fees of consultants in respect of preliminary work done were greater than anticipated.
- J.—The expenses of the congress proved less than expected.
- L.—A Messenger employed at one of the Department's missions abroad embezzled a sum of £1,755 from official funds. He was subsequently charged and convicted. The money was not recovered. Proceedings taken on legal advice against a bank for recovery of £1,751 paid to him on a forged cheque were not successful. Legal costs amounted to £330. A net sum of £13 due to the Messenger was withheld (E.86/2/64). A passport was issued without a fee having been paid, £2 (S.71/32/51).

A consular service stamp value £1 was cancelled instead of one for 4/-, net loss 16/- (S.71/32/51).

Expenses in connection with loss of passport, £2 (S.71/12/65).

Amount irrecoverable when an official journey was cancelled due to political unrest, £14 (S.105/21/51).

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Repayment by An Bord Scoláireachtaí Cómalaíre and Córas Tráchtála in respect of staff seconded and services provided	5,725	5,642
2. Receipts from sale of information booklets and films ..	1,250	1,950
3. Miscellaneous .. .. .	1,150	3,167
	<u>£8,125</u>	<u>£10,759</u>

1. The amount realised comprises a sum of £2,203 repaid by An Bord Scoláireachtaí Cómalaíre and a sum of £3,439 repaid by Córas Tráchtála.
2. Receipts from the sale of information booklets and from films proved greater than estimated.
3. Receipts of a miscellaneous nature proved higher than expected.

## EXTRA REMUNERATION (exceeding £50)

A Staff Officer received a sum of £63 in respect of overtime. The total amount paid in respect of overtime was £783.

## NOTES

The sum of £88,558 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 £5,300 was received from the Vote for Remuneration (No. 51).

## Vote 45

The account includes a sum of £158 spent on the purchase of gifts presented officially to foreign dignitaries (S.100/3/57 and S.71/15/51).

### REPATRIATION ADVANCES

		£
Balance outstanding 1st April, 1966		1,214
Advances, 1966-67 .. ..		3,374
		<hr/>
		4,588
Amount recovered .. ..	£ 2,699	
Written off (Subhead D) .. ..	362	
	<hr/>	
		3,061
		<hr/>
Balance outstanding, 31st March, 1967		£1,527

HUGH McCANN,  
*Accounting Officer.*

DEPARTMENT OF EXTERNAL AFFAIRS,  
19th June, 1967.

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, 1967, 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
	£	£	£	£
<b>COUNCIL OF EUROPE</b>				
A.1.—Contribution towards the Expenses of the Council ..	20,850	19,735	1,115	—
A.2.—Travelling and Incidental Expenses .. ..	9,500	7,292	2,208	—
<b>ORGANIZATION FOR ECONOMIC CO-OPERATION AND DEVELOPMENT</b>				
B.1.—Contribution towards the expenses of the Organization	20,300	19,431	869	—
B.2.—Travelling and Incidental Expenses .. ..	4,650	4,086	564	—
<b>UNITED NATIONS</b>				
C.1.—Contribution to the United Nations .. ..	58,600	61,410	—	2,810
C.2.—Travelling and Incidental Expenses .. ..	10,400	9,340	1,060	—
C.3.—Contribution to the United Nations Children's Fund ..	5,400	5,373	27	—
C.4.—Contribution towards Expanded Programme of Technical Assistance ..	10,800	10,755	45	—
C.5.—Contribution towards the United Nations Emergency Force .. ..	12,350	12,302	48	—
C.6.—Contribution to the United Nations Refugee Fund ..	1,800	1,792	8	—
C.7.—Contribution to the United Nations Relief and Works Agency .. ..	9,000	8,963	37	—
C.8.—Contribution to the United Nations Special Fund ..	21,600	21,511	89	—
C.9.—Contribution to the United Nations Voluntary Fund for Cyprus .. ..	18,000	17,855	145	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>INTERGOVERNMENTAL LEGAL BODIES</b>				
D.1.—Subscriptions to Inter-governmental Legal Bodies	1,050	1,025	25	—
D.2.—Travelling and Incidental Expenses .. ..	50	—	50	—
GROSS TOTAL .. £	204,350	200,870	6,290	2,810
			Surplus of Gross Estimate over Expenditure £3,480	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
E.—Appropriations in Aid ..	50	282	£232	
NET TOTAL .. £	204,300	200,588	Total Surplus to be surrendered £3,712	

Extra Receipts payable to Exchequer

Interest and principal due on United Nations Bonds ... .. £5,511

#### 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.1.—The amount of the contribution had not been fixed when the estimate was prepared.
- C.2.—Provision was made for attendance at a possible Emergency Session of the General Assembly. No such session was held.

#### APPROPRIATIONS IN AID

Receipts of a miscellaneous character proved higher than expected.

HUGH McCANN,  
*Accounting Officer.*

DEPARTMENT OF EXTERNAL AFFAIRS,  
19th June, 1967.

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, 1967.

RECEIPTS	PAYMENTS
	£
Balance on 31st March, 1966 .. .. .	Grants:—
£ 50,000	1st Zambian Training Scheme (E.86/7/63) ..
	2nd Zambian Training Scheme (E.86/7/63) ..
	20,445
	9,718
	Balance on 31st March, 1967—
	Paymaster General .. .. .
	19,837
	£50,000

HUGH McCANN,  
*Accounting Officer.*

19th June, 1967.

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, 1967, 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> £1,726,000				
<i>Supplementary</i> 194,000				
	1,920,000	1,909,904	10,096	—
B.—Travelling and Incidental Expenses .. ..	86,800	78,846	7,954	—
C.—Post Office Services				
<i>Original</i> £499,780				
<i>Supplementary</i> 9,000				
	508,780	507,940	840	—
D.—Insured Persons' Medical Certificates .. ..	204,420	204,232	188	—
SOCIAL INSURANCE				
E.—Payment to the Social Insurance Fund under Section 39 (9) of the Social Welfare Act, 1952				
<i>Original</i> £12,450,000				
<i>Supplementary</i> 1,063,000				
	13,513,000	13,513,000	—	—
F.—Investment Return				
<i>Original</i> £39,000				
<i>Supplementary</i> 5,000				
	44,000	43,819	181	—
SOCIAL ASSISTANCE				
G.—Old Age Pensions (Non-contributory) .. ..	13,295,000	12,914,637	380,363	—
H.—Children's Allowances ..	10,350,000	10,294,366	55,634	—
I.—Unemployment Assistance				
<i>Original</i> £2,592,000				
<i>Supplementary</i> 166,000				
	2,758,000	2,792,551	—	34,551



Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
J.—Widows' and Orphans' Non-contributory Pensions ..	2,550,000	2,411,949	138,051	—
K.—Miscellaneous Grants ..	319,000	315,525	3,475	—
M.—Losses .. .. .	—	5,116	—	5,116
N.—Extra-Statutory Grants ..	—	3,106	—	3,106
	45,549,000	44,994,991	596,782	42,773
<i>Deduct—</i> Anticipated Savings on various Subheads (See Supplementary Estimate) .. ..	217,000	—	217,000	—
<i>GROSS TOTAL</i> .. <i>Original</i> £44,112,000 <i>Supplementary</i> 1,220,000	£45,332,000	44,994,991	379,782	42,773
			Surplus of Gross Estimate over Expenditure £337,009	
<i>Deduct—</i> L.—Appropriations in Aid <i>Original</i> £1,909,000 <i>Supplementary</i> 113,000	<i>Estimated</i> 2,022,000	<i>Realised</i> 2,019,909	Deficiency of Appropriations in Aid realised £2,091	
<i>NET TOTAL</i> <i>Original</i> £42,203,000 <i>Supplementary</i> 1,107,000	£43,310,000	42,975,082	Net Surplus to be surrendered £334,918	

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

- A.—Saving due to unfilled vacancies, delay in filling vacancies and replacements by officers on lower salary points.
- B.—The travelling expenses of the outdoor staff and of insured persons attending for examination by Medical Referees were less than expected.
- G.—Saving attributable to the number of pensions in payment and the average weekly value thereof being less than anticipated.
- H, I, and K.—Estimated as closely as practicable.
- J.—Saving mainly due to the continuing decrease in the number of pensions in payment.
- M.—The charge to the subhead comprises—
- |   |   |       |
|---|---|-------|
| 1. Cash shortages at local offices (exceeding £2 in seven cases) not involving suspicion of fraud or culpable negligence on the part of any officer (S.70/1/47 and S.73/3/54) .. .. . | £ | 90    |
| 2. Assistance paid in error and irrecoverable (S.73/3/54) .. .. .   |   | 5,026 |

## Vote 47

N.—Grants made on grounds of equity in cases of non-contributory old age 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>	..	..	..	£1,536,000		
<i>Supplementary</i>	..	..	..	113,000		
					1,649,000	1,635,492
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					338,000	353,735
3. Recoveries of Social Assistance overpaid .. ..					22,000	16,433
4. Miscellaneous .. ..					13,000	14,249
TOTAL						
<i>Original</i>	..	..	..	£1,909,000		
<i>Supplementary</i>	..	..	..	113,000		
					£2,022,000	£2,019,909

1. The deficiency in the amount of administration expenses recovered from the Social Insurance Fund is mainly a consequential effect of the saving on Subheads A and B.
2. The surplus is mainly due to the fact that in the case of certain local authorities instalments of contributions which fell due in 1965-66 were not received until 1966-67.
- 3 and 4. Receipts under these heads cannot be accurately forecast.

### EXTRA REMUNERATION (exceeding £50)

An Inspector of Agents received £233 and two Agents £272 and £273, respectively, for the performance of higher duties.

Twelve Staff Officers, fifty-six Clerical Officers and forty-four Clerk-Typists received sums ranging from £51 to £374 in respect of overtime. Among these officers were one Clerical Officer and thirty-nine Clerk-Typists who received sums ranging up to a maximum of £64 from the Vote for the Office of the Revenue Commissioners. The total amount paid in respect of overtime was £18,149.

A Social Welfare Officer received £90 from the Department of Education in respect of examination fees.

### NOTES

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

In addition to cash recoveries of overpayments accounted for under Subhead L, recoveries as under, in respect of overpayments included in the relevant Accounts of previous years, have been made by deduction from assistance to which the persons concerned were entitled—

	£
Old Age Pensions (Non-contributory) .. ..	4,763
Children's Allowances .. ..	378
Unemployment Assistance .. ..	431
Widows' and Orphans' Non-contributory Pensions .. ..	479



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)	..	..	..	..	10,336
Children's Allowances	..	..	..	..	125
Unemployment Assistance	..	..	..	..	89
Widows' and Orphans' Non-contributory Pensions			..	..	843

L. Ó RUANACHÁIN,  
*Oifigeach Cuntasaíochta.*

AN ROINN LEASA SHÓISIALAIGH,  
31 Bealtaine, 1967.

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

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

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1967, 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 .. .. .	379,000	373,952	5,048	—
B.1.—Travelling and Incidental Expenses .. .. .	7,900	8,548	—	648
B.2.—Post Office Services ..	13,900	13,905	—	5
C.—Superintendent and District Registrars .. .. .	3,000	2,900	100	—
D.—Expenses in connection with International Congresses, etc. .. .. .	23,500	22,884	616	—
E.—Statutory Inquiries ..	100	—	100	—
F.—Expenses in connection with Advisory and Consultative Bodies .. .. .	8,000	3,426	4,574	—
GRANTS				
G.—Grants to Health Authorities <i>Original</i> £15,800,000 <i>Supplementary</i> 2,480,000	18,280,000	18,281,028	—	1,028
H.—Contributions to Local Authorities for the Improvement of County Homes and for alternative Accommodation for certain Classes hitherto maintained therein	43,000	44,976	—	1,976
I.—Grants to Voluntary Agencies	17,000	18,616	—	1,616
J.—Grant to An Bord Altranais	100	—	100	—
K.—Hospitals Trust Fund (Grant-in-Aid) .. .. .	1,000,000	1,000,000	—	—



Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
MISCELLANEOUS				
L.—Dissemination of Information on Health and Health Services	10,000	6,196	3,804	—
M.—Vaccine Lymph Supply ..	400	142	258	—
N.—Supplements to Pensions of certain District Medical Officers .. ..	14,000	13,096	904	—
O.—Training Scheme for Health Inspectors .. ..	8,600	8,037	563	—
P.—Fluoridation of Public Water Supplies				
<i>Original</i> .. £30,900				
<i>Less Supplementary</i> .. 10,000				
	20,900	16,554	4,346	—
GROSS TOTAL				
<i>Original</i> .. £17,359,400				
<i>Supplementary</i> .. 2,470,000				
	£19,829,400	19,814,260	20,413	5,273
			Surplus of Gross Estimate over Expenditure £15,140	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
<i>Deduct—</i>				
Q.—Appropriations in Aid ..	22,400	21,992	£408	
			Net Surplus to be surrendered	
NET TOTAL				
<i>Original</i> .. £17,337,000				
<i>Supplementary</i> .. 2,470,000				
	£19,807,000	19,792,268	£14,732	

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

B.1.—Expenditure on advertising amounted to £462 as against a provision of £100, and travelling expenses cost £400 more than was provided.

F.—The commencement of the field work of the Committee on Dental Caries had to be deferred due to delay in recruitment of staff. This resulted in a saving of £5,749, which was partly offset by increased expenditure on the National Health Council, £558, and on a Child Health Study Group, £725.

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.

## Vote 48

J.—No grant was required by An Bord Altranais in the year.

L.—It was not found necessary to incur expenditure on television or press advertising.

M.—A substantial part of the requirements within the year was met from stocks in hands.

N.—A recoupment claim from one authority amounting to £760 was not received until after close of financial year.

O.—One tutor was employed for part of the year only and the resulting saving of £1,100 approximately was partly offset by the grant of increases in the allowances payable to the trainees.

P.—Some local authorities were unable to carry out structural works as quickly as had been expected.

### 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	317
3. Fees under the Therapeutic Substances Act, 1932, and the Dangerous Drugs Act, 1934 .. .. .	1,050	793
4. Recovery of salaries of officers on loan to outside bodies ..	4,320	4,369
5. Recovery from health authorities of cost of vaccine lymph supply .. .. .	1,200	1,233
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	15,264
8. Miscellaneous .. .. .	10	16
	<u>£22,400</u>	<u>£21,992</u>

### NOTES

Expenditure in respect of the Commission of Inquiry on Mental Illness, included under Subhead F, amounted to £712. When the cost of secretarial assistance (included under Subhead A) is added, the total expenditure within the year becomes £2,048, thus giving a cumulative total for the Commission of £13,160.

Also included in the expenditure under Subhead F is a sum of £1,031 in respect of the Committee on Dental Caries and Fluorides, bringing the expenditure to the 31st March, 1967, in connection with that Committee to £1,286.

P. S. Ó MUIREADHAIGH,  
*Accounting Officer.*

AN ROINN SLÁINTE,  
9 Meitheamh, 1967.

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, 1967, 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 .. .. .	71,100	69,250	1,850	—
B.—Victualling Patients and Rations for Staff .. ..	9,000	8,882	118	—
C.—Uniforms, Clothing for Patients, etc. .. ..	2,400	1,972	428	—
D.1.—Travelling and Incidental Expenses .. .. .	3,000	2,615	385	—
D.2.—Post Office Services ..	450	514	—	64
E.—Farm and Garden ..	450	405	45	—
GROSS TOTAL .. £	86,400	83,638	2,826	64
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £2,762	
<i>Deduct—</i>			Deficiency of Appropriations in Aid realised £112	
F.—Appropriations in Aid ..	3,500	3,388	Net Surplus to be surrendered £2,650	
NET TOTAL .. £	82,900	80,250		

Number of patients estimated for .. .. . 100

Daily average number of patients maintained .. .. . 105

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

A.—In addition to the amount expended under Subhead A a further sum of £3,800 was charged to the Vote for Remuneration (No. 51).

C.—Due to delay on the part of the contractor only portion of the uniform requirements for the Male Attendant staff was supplied within the year.

D.1.—The quantities of cigarettes and tobacco made available by the Customs Authorities were greater than anticipated resulting in decreased purchases from the subhead.

## Vote 49

### APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from staff for rations .. .. .	740	490
2. Receipts from farm and garden (including value of produce used in the Hospital) .. .. .	790	916
3. Receipts from leather work, rug and mat-making .. .. .	280	309
4. Rents of official quarters .. .. .	1,560	1,442
5. Miscellaneous .. .. .	130	231
	<u>£3,500</u>	<u>£3,388</u>

### EXTRA REMUNERATION (exceeding £50)

Twenty-seven Male Attendants and one Boilerman received sums ranging from £51 to £129 for overtime. The total amount paid in respect of overtime was £2,615.

P. S. Ó MUIREADHAIGH,  
*Accounting Officer.*

CENTRAL MENTAL HOSPITAL,  
8 Meitheamh, 1967.

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, 1967, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Labour.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances .. .. .	30,200	24,673	5,527	—
B.—Travelling and Incidental Expenses .. .. .	6,400	2,579	3,821	—
C.—Commissions, Committees and Special Inquiries ..	2,000	—	2,000	—
TOTAL .. .. .£	38,600	27,252		—
Surplus to be surrendered .. .. .		£	11,348	

In addition to the amount accounted for in this vote a sum of £400 was provided from the Vote for Remuneration (No. 51).

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

- A.—Saving due to unfilled vacancies.
- B.—Travelling was not as extensive as anticipated.
- C.—The services provided for did not materialise.

T. Ó CEARBHAILL,  
*Oifigeach Cuntasaíochta.*

AN ROINN SAOTHAIR,  
30 Bealtaine, 1967.

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

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

## Vote 51

## REMUNERATION

ACCOUNT of the sum expended, in the year ended 31st March, 1967,  
compared with the sum granted, for Remuneration of Civil Servants.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Remuneration of Civil Servants ..	2,125,000	2,125,000	—	—

## NOTE

The total expenditure in 1966-67 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 ..	—	170	170
2	Houses of the Oireachtas ..	—	2,800	2,800
3	Department of the Taoiseach ..	—	800	800
4	Central Statistics Office ..	11,500	—	11,500
5	Comptroller and Auditor General ..	—	330	330
6	Office of the Minister for Finance ..	—	5,000	5,000
7	Office of the Revenue Commissioners ..	—	290,000	290,000
8	Public Works and Buildings ..	29,937	17,000	46,937
9	Employment and Emergency Schemes ..	—	7,700	7,700
10	State Laboratory ..	—	1,000	1,000
11	Civil Service Commission ..	2,000	—	2,000
16	Law Charges ..	—	1,650	1,650
17	Miscellaneous Expenses ..	—	340	340
18	Stationery Office ..	—	5,700	5,700
19	Valuation and Ordnance Survey ..	2,200	49,900	52,100
21	Office of the Minister for Justice ..	—	5,000	5,000
22	Garda Síochána ..	—	—	—
23	Prisons ..	—	12,000	12,000
24	Courts ..	—	28,000	28,000
25	Land Registry and Registry of Deeds ..	—	27,000	27,000
26	Charitable Donations and Bequests ..	—	260	260
27	Local Government ..	—	9,000	9,000
28	Office of the Minister for Education ..	10,371	—	10,371
29	Primary Education ..	352	—	352
32	Reformatory and Industrial Schools ..	—	2,450	2,450
34	National Gallery ..	—	1,575	1,575
35	Lands ..	—	35,800	35,800
36	Forestry ..	—	242,000	242,000
37	Roinn na Gaeltachta ..	—	1,250	1,250
38	Agriculture ..	68,000	—	68,000
39	Fisheries ..	—	1,600	1,600
40	Industry and Commerce ..	13,500	—	13,500
41	Transport and Power ..	—	65,000	65,000
42	Posts and Telegraphs ..	—	1,301,925	1,301,925
43	Defence ..	13,500	—	13,500
44	Army Pensions ..	—	250	250
45	External Affairs ..	208	5,300	5,508
47	Social Welfare ..	273,880	—	273,880
48	Health ..	5,400	—	5,400
49	Central Mental Hospital ..	—	3,800	3,800
50	Labour ..	—	400	400
	TOTAL .. £	430,848	2,125,000	2,555,848

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
13th June, 1967.

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

## AN ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST MARCH, 1967

RECEIPTS	PAYMENTS
£	£
Balance at 1st April, 1966 .. .. .	Advances—
20,000	45
Repayment of Advances:	Triplets Bounty .. .. .
Vote for Miscellaneous Expenses—	Expenses in connection with the installation of the President .. .. .
45	1,780
Triplets Bounty .. .. .	1,100
Expenses in connection with the installation of the President .. .. .	2,130
Vote for External Affairs—	287
1,100	Expenses of State funerals .. .. .
Expenses of a Celtic Congress meeting .. .. .	Balance at 31st March, 1967
2,130	£
Compensation paid in respect of an incident at the residence of the British Military Attaché .. .. .	20,000
2,130	287
2,130	19,713
£25,055	£25,055

DEPARTMENT OF FINANCE,  
5th July, 1967.

T. K. WHITAKER,  
*Accounting Officer.*

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

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





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