



APPROPRIATION ACCOUNTS 1968-69

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED
BY THE OIREACHTAS FOR PUBLIC SERVICES FOR
THE YEAR ENDED 31 MARCH 1969, 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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ACCOUNTS OF THE PUBLIC SERVICES, 1968-69

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

General

Outturn of the Year

1. The audited accounts are summarised on page xxxiii. The amount to be surrendered as shown in the summary is £8,488,128 arrived at as follows:—

	£	Estimated £	Actual £
Gross Expenditure			
Original estimates ..	324,936,571		
Supplementary and Additional estimates ..	28,117,705		
	<hr/>	353,054,276	344,837,066

Deduct—

Appropriations in Aid			
Original estimates	22,228,571		
Less Supplementary estimates ..	687,990		
	<hr/>	21,540,581	21,807,653
Less—		331,513,695	323,029,413
Net Excess on Vote			3,846
22			

Net Expenditure ..		£331,513,695	£323,025,567
		<hr/>	<hr/>
Amount to be surrendered ..		£8,488,128	

This represents 2·6 per cent. of the supply grants, as compared with 2·2 per cent. in the previous year.

Excess Vote

2. An excess vote will be required in the case of Vote 22—Prisons. While there was a saving of £4,786 on the gross provision made by the Oireachtas there was a shortfall of £8,632 in appropriations in aid realised resulting in a net excess of £3,846. (See also paragraph 29 of this report.)

Exchequer Extra Receipts

3. Extra receipts payable to the Exchequer as recorded in the Appropriation Accounts amounted to £2,667,778.

Surrender of Balances on 1967–68 Votes

4. The balances due to be surrendered out of votes for the public services for 1967–68 amounted to £6,191,763. I hereby certify that these balances have been duly surrendered.

1966–67 and 1967–68 Accounts

5. I hereby formally certify that I have obtained all the information and explanations that I have required to enable me to complete my audit of the accounts of the Garda Síochána Votes for the years 1966–67 and 1967–68.

Stock and Store Accounts

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

7.—Statement of Receipts into the Central Fund for the Year ended 31 March, 1969

£

REVENUE:—

Customs and Excise Duties	148,602,000
Estate, etc, Duties and Stamps	12,742,000
Income Tax and Corporation Profits Tax	93,519,000
Turnover Tax	17,884,000
Wholesale Tax	9,550,000
Motor Vehicle Duties	12,701,218
Post Office	21,700,000
Interest on Advances from the Central Fund	14,629,169
Sundry Receipts	14,152,320

345,479,707

REPAYMENTS IN RESPECT OF ISSUES UNDER THE FOLLOWING ACTS:—

Shannon Free Airport Development Co. Ltd., Acts, 1959 to 1968	9,625
Electricity (Supply) Acts, 1927 to 1968	1,063,020
Sea Fisheries Acts, 1952 to 1963	78,047
Tourist Traffic Acts, 1939 to 1955	92
National Building Agency, Ltd., Act, 1963	8,619
Industrial Credit Acts, 1933 to 1959	4,720,329
Insurance Act, 1953, Sec. 2 (4)	49,816
Bretton Woods Agreements Act, 1957	2,327
Trade Loans (Guarantee) Acts, 1939 to 1954	4,194
Turf Development Acts, 1946 to 1968	17,379

5,953,448

MONEY RAISED BY CREATION OF DEBT:—

Bank Advances	100,000
Ways and Means Advances	121,443,200
Exchequer Bills	282,000,000
Savings Certificates	6,440,000
Tax Reserve Certificates	1,475,000
Telephone Capital Acts, 1924 to 1969	6,400,000
Prize Bonds	3,981,320
Other Borrowings	30,470,081
6½% Investment Bonds	3,150,000
7% National Loan, 1987–1992	88
6½% Exchequer Stock, 1971	10,495,344
7% Exchequer Stock, 1975	33,741,225
7½% Development Stock, 1988–1993	24,250,236

523,946,494

TOTAL RECEIPTS .. £875,379,649

Statement of Issues from the Central Fund for the Year ended 31 March, 1969

£

CENTRAL FUND SERVICES:—

Public Debt Services	64,597,130
Road Fund	11,164,000
Annuities, Pensions, Salaries, Allowances and Returning Officers' Expenses	505,106
SUPPLY SERVICES	326,121,958

402,388,194

ISSUES UNDER THE FOLLOWING ACTS:—

Local Loans Fund Acts, 1935 to 1968	25,750,000
Telephone Capital Acts, 1924 to 1969	6,400,000
Sea Fisheries Acts, 1952 to 1963	346,000
Transport Act, 1964	591,000
Electricity (Supply) Acts, 1927 to 1968	1,471,000
Shannon Free Airport Development Co. Ltd. Acts, 1959 to 1968	1,950,000
Agricultural Credit Acts, 1927 to 1965	1,350,000
Industrial Credit Acts, 1933 to 1959	2,119,002
Gaeltacht Industries Acts, 1957 and 1965	315,000
Finance Acts, 1953 (Section 16) and 1954 (Section 22)	660,000
National Building Agency, Ltd., Act, 1963	300,000
Bretton Woods Agreements Act, 1957	13,942,223
Taiscí Stáit Teo., Act, 1963	2,490,126
Insurance Act, 1953, Section 2 (4)	106,493
Tourist Traffic Act, 1952	1,947

57,792,791

ISSUES FOR THE REDEMPTION OF PUBLIC DEBT:—

Ways and Means Advances	123,305,000
Exchequer Bills	275,000,000
Savings Certificates	4,760,000
Prize Bonds	3,541,000
Tax Reserve Certificates	1,815,000
Other Borrowings	6,647,108
Bank Advances	100,000

415,168,108

TOTAL ISSUES £875,349,093

8. In addition to those shown in the previous paragraph, issues of £200,000 and £150,000 were made from the Capital Fund to the National Building Agency, Ltd. and the Agricultural Credit Corporation Ltd., respectively.

9. £4,720,329 repaid in respect of issues under the Industrial Credit Acts, 1933 to 1959, comprises £3,273,115 in respect of moneys provided for the Industrial Engineering Co. Ltd., Dundalk (see paragraph 95) and £1,447,214 in respect of the transfer to Taiscí Stáit Teoranta of an investment by the Industrial Credit Company in Verolme Cork Dockyard Ltd.

Vote 6.—Office of the Minister for Finance

Subhead F.—International Institute of Administrative Sciences

10. The 14th International Congress of the Institute was held in Dublin in September, 1968; the local arrangements were made by the Institute of Public Administration which was recouped its expenditure.

Subhead L.—Payment to Special Regional Development Fund (Grant-in-Aid)

11. Reference was made in paragraph 8 of my previous report to the payment of £250,000 into the above fund from which grants or advances could be issued to assist economic projects in western counties. A further £250,000 was provided as a grant-in-aid in the year under review and was likewise paid into the fund. As indicated in the account of the fund appended to the appropriation account, grants totalling £103,002 and repayable advances amounting to £35,740 were issued during the year.

Vote 7.—Office of the Revenue Commissioners

Revenue Account

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

13. The net yield of revenue for the years 1968–69 and 1967–68 under its main heads, is shown in the following statement:—

	1968–69	1967–68
	£	£
Customs	75,974,566	70,125,373
Excise	72,598,539	62,236,206
Estate, etc., duties ..	7,613,215	6,038,413
Stamps	5,126,293	4,195,327
Income tax and Sur-tax ..	80,687,604	69,946,552
Corporation Profits tax ..	12,857,879	12,075,911
Turnover tax	17,892,737	16,090,317
Wholesale tax	9,613,471	7,270,510
	<hr/>	<hr/>
	£282,364,304	£247,978,609
	<hr/>	<hr/>

£282,297,000 was paid into the Exchequer during the year leaving a balance of £176,696 as compared with £109,392 at the end of the previous financial year.

14. 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, 1969)			
1967-68	6,059,412	498,095	582,076
1966-67 and earlier years ..	5,127,336	522,543	178,906
	11,186,748	1,020,638	760,982
	£12,968,368		
<i>Sur-tax</i>			
(as at 31 March, 1969)			
1967-68	1,172,087	114,913	118,976
1966-67 and earlier years ..	1,075,979	133,637	107,813
	2,248,066	248,550	226,789
	£2,723,405		
<i>Corporation Profits tax</i>			
(as at 31 March, 1969)			
1967-68	1,981,043	15,330	143,269
1966-67 and earlier years ..	1,063,822	21,987	46,897
	3,044,865	37,317	190,166
	£3,272,348		

Comparative totals for the previous year are—Income tax, £11,789,584; Sur-tax, £2,569,204; Corporation Profits tax, £2,050,102.

Extra-statutory Repayments of Customs and other Duties

15. Extra-statutory repayments of Customs duties, £20,764, Excise duties, £27,809, Turnover tax, £19 and Stamp duties, £385, were made during the year.

Remissions and Amounts Irrecoverable

16. 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 1969.

The total amount of the items included in the schedules, £193,791, is made up as follows:—

		£
Estate, etc., duties (5 cases)	..	147,033
Income tax (84 cases)	..	36,078
Sur-tax (3 cases) ...	..	7,422
Turnover tax (16 cases)	..	2,638
Wholesale tax (1 case)	..	620
		<hr/>
		£193,791
		<hr/>

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

		£
Remission		
On compassionate grounds	..	70
On grounds of equity	..	87
Composition settlements	..	160,374
		<hr/>
Amounts Irrecoverable		
Miscellaneous: liability not enforceable,		
etc. ..	..	33,260
		<hr/>
		£193,791
		<hr/>

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

Cash Office Receipts

17. In the course of a surprise inspection of the Cash Office at Headquarters my officers discovered that five remittances of a total value of £11,736 which had been held for varying periods had not been lodged in the bank. I was subsequently informed that in three of the cases lodgment had been omitted through an oversight and that in the remaining two cases the remittances had been held by the cashier on the instructions of the branch dealing with them. One remittance of £4,000 had been incorrectly held for a period of fifteen months and I was informed that it would not be unusual for a remittance in an investigation branch case to remain unappropriated for such a length of time. In view of the importance of strict control over moneys received in the Offices of the Commissioners I have asked whether there is any legal obstacle to their prompt lodgment in the appropriate bank account and for the views of the Accounting Officer generally.

18. A limited examination at the Collector General's Cash Office also disclosed delays in making lodgments. I asked for an explanation in a selected number of cases in which cheques had been held for periods in excess of three weeks.

Vote 8.—Public Works and Buildings
Subhead E.—New Works, Alterations and Additions

19. The charge to the subhead comprises £1,618,256 expended on general architectural and engineering works, and £3,510,154 in respect of grants towards the erection, enlargement or improvement of national schools, as compared with £1,765,975 and £2,818,664, respectively, in the previous year.

20. School grants amounting to £2,764,390 were paid to managers who undertook responsibility for having the works carried out and £745,764 was expended directly by the Commissioners. A school grant represents not less than two-thirds of the full cost, the balance being met by the manager from local contributions.

21. Regulations made by the Minister for Education with the approval of the Minister for Finance set out the various headings of improvement works at vested national schools that qualify for grants. Improvements at one school included the provision of a car park, tennis courts and alterations to provide dressing rooms. The regulations do not specifically provide for improvements of this kind and in the circumstances I have asked whether the sanction of the Minister for Finance has been obtained for extending their scope.

22. Reference was made in previous reports to the arrangements with the National Building Agency, Limited, for the provision of houses for married members of the Garda Síochána. Approximately 450 houses have been provided under this scheme; there were no payments to the Agency in the year under review.

Subhead G.2.—Arterial Drainage—Construction Works

23. The charge to the subhead in respect of major construction works in progress during the year amounted to £932,033. In addition, the value of stores issued, charges for the use of plant and certain engineers' salaries and travelling expenses were assessed at £400,798. The cost of each scheme to 31 March 1969 was:—

Work	Estimated Cost		Expenditure to 31 March 1969
	Original	Latest	
Catchment Drainage			
Scheme:	£	£	£
Inny	1,750,000	2,500,000	2,599,386
Moy	2,960,000	5,200,000	5,021,629
Deel	920,000	—	918,612
Killimor-Cappagh ..	750,000	960,000	1,005,656
Corrib-Headford ..	935,000	—	352,166
	(to be revised)		
Boyne	6,700,000	7,000,000	3,867
Existing Embankments:			
Shannon Estuary ..	500,000	1,015,000	1,126,400
		(to be revised)	
Blanket Nook ..	51,000	56,000	56,648

The balance of the charge to the subhead is made up of sums amounting to £84,329 in respect of intermediate or minor schemes and £6,347 being remanets of expenditure on completed schemes.

Subhead L.—Expense of Operation of the Asgard (Grant-in-Aid)

24. The yacht "Asgard" was purchased on behalf of the State in 1961 and was in use for training An Slua Muirí until 1967. In 1968 the Government decided that it should be used for training young sailors under the control and guidance of a committee of experienced yachtsmen. Issues from the grant-in-aid are made to that committee.

Subhead M.—Appropriations in Aid

25. It was noted that the use of portions of the premises comprising the Glencree former Reformatory was granted to a film company for a period of two years from September 1967. It appeared that a licence covering the arrangement had not been completed by February 1969 and that rent, payable monthly in advance, was in arrears to an amount of £1,576 at that date. I understand that £750 was received in June 1969 and I am in communication with the Accounting Officer.

Vote 12.—Superannuation and Retired Allowances

Subhead A.1.—Pensions for Widows and Children of certain Officers

Subhead J.—Appropriations in Aid

26. Under a scheme approved by the Minister for Finance pensions are payable to the widows and eligible children of civil servants who died on or after 23 July 1968, including those who retired after that date. Contributions are deducted from the pay of serving civil servants who opted to enter the scheme and from their lump sums payable on death or retirement. No pensions were paid in the year 1968–69 but pending legislative authority a supplementary estimate made token provision for payments and authorised the appropriation of contributions in aid of the Vote for Superannuation and Retired Allowances. Deductions from lump sums commenced from 23 July 1968 and from the pay of serving officers from 1 January 1969.

The total amount of contributions to 31 March 1969 was £118,600 comprising £20,500 deducted from lump sums and credited to appropriations in aid, £68,300 deducted by Departments but not paid over until after the end of the year and £29,800 accounted for by the Department of Posts and Telegraphs which provides for the pensions of its own officers.

Vote 16.—Miscellaneous Expenses

Subhead H.—British Special Import Deposit Scheme

27. Following the imposition of the British Special Import Deposit Scheme, an agreement was reached between the Department of Finance and the Irish Banks' Standing Committee that the commercial banks would provide the necessary deposits for exporters and the State would compensate the banks by paying an agreed interest rate on outstanding deposits. Claims submitted monthly by the banks show the total day to day transactions and are subjected to a test examination by the Department's officers. Full vouching is available to me and the accounting arrangements appear to me to be satisfactory. Interest paid and charged to this subhead amounted to £63,566 in the year.

Vote 20.—Office of the Minister for Justice

Inspection of District Court Offices

28. Inspections at District Court Offices are carried out periodically by Department of Justice staff, normally at yearly intervals. In the course of an examination of the register of inspections it was noted that ten offices had not been inspected for two years or more and I have invited the observations of the Accounting Officer.

Vote 22.—Prisons

29. The account shows a deficiency of £8,632 in appropriations in aid realised. There was a surplus of £4,786 in the gross estimate over expenditure. The net deficit is therefore £3,846. The Accounting Officer has informed me that the deficiency arose mainly because payments in respect of outstanding accounts for manufactured goods supplied by the prisons were not received before 31 March 1969.

Vote 26.—Local Government

Subhead J.—National Building Advisory Council (Grant-in-Aid)

30. The functions of the National Building Advisory Council which went into voluntary liquidation on 23 May 1968 have been taken over by An Foras Forbartha, Teoranta. The balance of cash in the hands of the Liquidator on completion of the winding up was paid over to the Department of Finance and the other assets of the Council, office furniture and equipment, library, etc., were transferred to An Foras Forbartha. The accounts of the Council up to 23 May 1968 have been audited under my direction and I have been furnished with a copy of the Liquidator's final account.

Subhead N.—Technical Assistance

31. This subhead provides for a scheme of grants of up to one half of the cost of activities directed to the improvement of efficiency in the building industry. From May 1968 grants have been made available for attendance at training courses, study visits abroad and consultancy services. As indicated in the explanation given in the account, the response by the industry was slower in the initial stages than anticipated and grants to a total of only £5,501 were made from the provision of £30,000.

Motor Vehicle Duties

32. 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 1968–69 amounted to £12,754,362 compared with £11,544,765 in the previous year. They include fines amounting to £276,201 collected by the Department of Justice; £10,901 in respect of fees received under the Road Traffic Act, 1961, Road Traffic (Public Service Vehicles) Regulations, 1963; £11,782 fees collected by planning authorities in respect of appliances and structures for servicing vehicles; £55,218 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.

£12,701,218 was paid into the Exchequer and £4,561 was refunded leaving a balance of £150,996 compared with £102,413 at the end of the previous financial year.

Education

Free Post-Primary Education Scheme

33. In paragraph 30 of my previous report I referred to the introduction of a free post-primary education scheme including free tuition, free transport services and free school books and accessories for necessitous pupils. The scheme continued in 1968–69 on a similar basis, the principal costs being as follows:—

	£
Grants to secondary schools in lieu of tuition fees (Vote 29—Subhead A.2)	1,892,404
Grants to secondary tops of primary schools in lieu of tuition fees (Vote 28—Subhead C.8)	31,684
Grants for free school books and accessories for necessitous pupils—	
Primary schools and secondary tops (Vote 28—Subhead C.7)	69,291
Secondary Schools (Vote 29—Subhead L)	165,190
Vocational Schools (Vote 30—Subhead A)	106,671
Free School Transport (Vote 28—Subhead C.3 and Vote 29—Subhead M)	2,144,736

The abolition of fees in the case of students at vocational schools following wholetime day courses in continuation or technical education up to and including Leaving Certificate level is reflected in increased grants to Vocational Education Committees (Vote 30—Subhead A).

The organisation of the school transport service has been entrusted mainly to Córas Iompair Éireann. Arrangements regarding financial control and procedures had not been finalised by 31 March 1969 and the payments made were, therefore, provisional.

Vote 27.—Office of the Minister for Education

Subhead A.2.—Travelling and Incidental Expenses

34. The charge to the subhead includes an amount of £2,500 paid to the Royal Irish Academy towards the cost of participating in an International Biological Programme under the auspices of the International Council of Scientific Unions. The programme is a continuing one and provision has been made in 1969–70 to increase the Academy's grant-in-aid from the vote (subhead H.3) by £15,000 to meet its programme costs arising in that year.

Subhead F.4.—Special Exhibitions (Grant-in-Aid)

35. In paragraph 36 of my previous report I referred to the expenditure of £5,849 in connection with the Rosc Exhibition in the National Museum. In the year under review £6,000 was provided by way of grant-in-aid towards the remaining costs of the exhibition.

Subhead H.11.—Voluntary Youth Organisations (Grants-in-Aid)

36. The charge to the subhead comprises £3,000 paid to the National Youth Council and £2,000 paid to the National Federation of Boys' Clubs. The grants were paid towards the administrative and organisational expenses of these bodies.

Vote 29.—Secondary Education

Subhead J.1.—Secondary Schools—Annual Repayment of Building Loans

Subhead J.2.—Secondary Schools—Building Grants

37. I referred in paragraph 33 of my report for the year 1966–67 to a scheme of building grants for secondary schools whereby schools which could not meet from their own resources the cost of new buildings or major extensions could be paid annual grants not exceeding 70 per cent. of the repayment charges on loans obtained by them towards such cost. Payments totalling £324,772 were made under this scheme in 1968–69 and were charged to subhead J.1.

38. As stated in paragraph 39 of my report for the year 1967–68 the scheme was extended to enable the Department of Education issue the necessary funds for building or extending secondary schools in certain cases. 70 per cent. of the amount issued in each case was to be a free grant and the remainder a loan repayable over 15 years at the rate of interest applicable to issues from the Local Loans Fund. Grants, £2,248,177, and loans, £257,436, were issued in the year and were charged to subhead J.2. No loan repayments fell due in the year under review.

Subhead K.2.—Comprehensive Schools—Capital Costs

39. I referred in previous reports to the erection of comprehensive schools at Cootehill, Carraroe, Shannon Airport and Glenties. Expenditure on the building of the four schools to 31 March 1969 totalled £1,083,930 including £113,010 for professional fees. £28,362 has been spent on furniture and equipment. The running costs of the schools, including salaries and wages, are charged to subhead K.1 of the vote.

During the year site costs of £2,600 and professional fees of £3,615 were incurred in respect of a school to be built at Raphoe while preliminary architectural fees of £8,250 were paid in connection with further schools planned for Ballymun, Dublin.

Vote 30.—Vocational Education

Subhead I.1.—Regional Technical Colleges—Running Costs

Subhead I.2.—Regional Technical Colleges—Capital Costs

40. £9,764 paid to six Vocational Education Committees in recoupment of loan charges and other expenses incurred in providing sites for Regional Technical Colleges has, with the sanction of the Minister for Finance, been charged to subhead I.1.

41. In paragraph 42 of my previous report I referred to the building of Regional Technical Colleges at Waterford, Sligo, Galway and Dundalk and to the appointment of a consortium of architects, engineers and quantity surveyors at a specially negotiated fee to provide the services normally rendered by these professions. The consortium has since been appointed to act on the same terms for a college to be built at Letterkenny and are also acting as consultants in the case of three other colleges at Cork, Carlow and Athlone where architects had already been appointed by the Vocational Education Committees.

Contracts to a total value of £2,960,634 have been placed for the colleges at Waterford, Sligo, Dundalk, Letterkenny, Carlow and Athlone and payments to contractors during the year amounting to £299,031 were charged to subhead I.2. The remainder of the charge to the subhead is made up of professional fees, £169,638, and expenses, £21,330.

Vote 35.—Forestry

Subhead C.2.—Forest Development and Management

42. Payments amounting to £44,000 have been made to Bord Fáilte Éireann towards the cost of improvement works, including tourist amenities, at Lough Key Forest Park, Boyle, Co. Roscommon. The estimated overall cost of the project was £196,170 and the Department of Finance agreed to a contribution of £52,910 from the Forestry Vote in respect of certain aspects related to forestry. It appeared to me from an examination of the departmental papers that the amounts paid to Bord Fáilte may have been excessive in relation to the total amount of work completed by 31 March 1969 and I have inquired as to what evidence of expenditure was obtained prior to the payment of the contributions from the vote.

Subhead G.—John Fitzgerald Kennedy Memorial Park

43. The John Fitzgerald Kennedy Park to which reference was made in paragraph 33 of my report for the year 1964–65 was officially opened on 29 May 1968 and dedicated to the memory of President Kennedy. The general aim is to form, in the setting of an amenity park, an arboretum which will comprise a comprehensive collection of trees and shrubs scientifically arranged and fully labelled and documented and a series of forest plots in the form of a forest garden in which the silvicultural requirements of a wide range of species can be tested.

I have been supplied with a statement which shows that the total capital expenditure incurred in establishing the park amounted to £264,000 at 31 March 1969 and that voluntary contributions, mainly from Irish organisations in the United States, totalling £37,000 were received towards the cost of the project.

Vote 37.—Agriculture

Subhead C.4.—World Food Programme (Grant-in-Aid)

44. Including the £150,000 grant in the year under review £900,000 has been made available for the World Food Programme. From these moneys a total of £845,345 has been paid to 31 March 1969, comprising £235,961 in cash and £609,384 for food supplied. An account of receipts and payments in the year is appended to the appropriation account.

Subhead D.9.—Additional Grants to University Colleges

45. In paragraph 49 of my report on the accounts for 1964–65 I referred to the approval granted by the Government for the purchase and development of lands and premises at Celbridge, Co. Kildare by University College, Dublin, for the use of the

Faculty of General Agriculture. For this purpose the University authorities were facilitated in the sale of property at Glasnevin which had been leased from the State in 1926. The Government directed that the proceeds of the sale should be used for capital development of the Faculty, the new farm buildings, equipment, etc., at Celbridge to be on the most economical lines having regard to modern educational requirements; and that the net amount of any surplus from the sale of the property at Glasnevin be paid into the Exchequer.

£442,000 was realised from the sale of the Glasnevin property and, as expenditure by University College, Dublin, at Celbridge had exceeded £500,000 by 31 December 1967, I asked concerning the original and present estimates of the cost of the work, the factors leading to any increase and the extent to which control was exercised by the Department of Agriculture to ensure due economy in the provision of the necessary accommodation.

I was informed that the original estimate in 1961 prepared before comprehensive plans had been drawn up was £400 000. A comprehensive estimate prepared in 1965 showed a figure of £581,415 and the present estimate of capital expenditure, including working capital, is £851,517. The reasons for the increase in cost are stated to be increased costs in the building trade, especially at Celbridge, unexpectedly high cost of site development and land reclamation works and the provision of more facilities because of an increase in student and staff numbers. I was also informed that the college authorities had been required to submit plans and estimates and that these were examined in the Department. Having regard to the terms of the Government direction and the substantial escalation in cost I have deemed it desirable to draw attention to the matter.

Subhead K.1.—Miscellaneous Work

46. Córás Beostoic agus Feola, Teoranta, was incorporated in February 1969 under the Companies Act, 1963 as a company without share capital and limited by guarantee. The primary object of the company is to undertake promotional work for the development of exports of livestock, carcase meat and meat products. The charge to this subhead includes a payment of £4,300 to the company to meet initial expenses.

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

47. In paragraph 51 of my report on the accounts for 1963–64 I referred to the arrangement whereby the Dairy Disposal Company, Ltd., undertook the operation of a commercial cheese factory at Wexford for the period 11 May 1962 to 31 July 1963 and were guaranteed against losses incurred. The ascertained losses as shown by audited accounts amounted to £13,778; £2,500 had been paid on account in the years 1963 and 1964 and the balance of £11,278 is charged in this account.

Subhead K.9.—Land Project

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

	£
Salaries, wages and allowances	507,225
Travelling expenses	96,799
Lime and fertilisers	296,596
Grants to farmers	2,609,963
Payments to contractors	31,941
Advertising and publicity	7,340
District offices and stores—rent, etc. ..	25,289
Miscellaneous expenses	596
	<hr/>
	£3,575,749

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 £2,609,963 in the year as compared with £2,449,692 in the previous year.

Subhead K.10.—Lime and Fertilisers Subsidies

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

	£
Subsidy to meet the delivery cost of ground limestone and other suitable forms of lime ..	1,002,308
Subsidy on phosphatic fertilisers	4,601,368
Subsidy on potassic fertilisers	1,213,478
	<hr/>
	£6,817,154

50. In compliance with the Anglo-Irish Free Trade Area Agreement it was decided to phase out over a period of some years a subsidy differential in favour of Irish manufactured phosphatic fertiliser over that of United Kingdom origin. In consequence the subsidy payable on imported British fertiliser was increased on 9 August 1968 from 11s. 0d. to 11s. 11d. per phosphorus unit, representing an increase of approximately 9s. 0d. per ton on a standard product. I have been informed that the evidence available to the Department indicates that the main object of the subsidy scheme, to make fertilisers available more cheaply to farmers, is being achieved in the case of these fertilisers.

51. In the course of audit a case was observed in which a subsidy claim at the higher rate on imported fertilisers sold after

9 August 1968 appeared to include stocks imported before that date. In reply to my inquiry I was informed that the importer had agreed that there had been an overpayment of £2,550; this had recently been recovered and the accuracy of the sales returns would be verified when the Department's routine audit of the firm's records is carried out.

52. To verify the subsidy claims, the records of fertiliser manufacturers and importers are inspected by officers of the Department whose reports are available to me. The amounts involved in the claims are substantial and it appeared to me that the checking procedure had fallen into arrear. In reply to my inquiry the Accounting Officer stated that staffing problems had caused delays in inspections but that these had been remedied and the work would be brought up to date. I will keep the matter under review.

Subhead K.13.—Bovine Tuberculosis Eradication Scheme

53. The expenditure is made up as follows:—

			£
Compensation for reactor cattle	..	..	1,773,128
Fees to veterinary surgeons	..	..	1,572,799
Travelling, etc., expenses	..	..	69,461
Tuberculin supplies	..	..	34,165
Miscellaneous	..	..	19,023
			<hr/>
			£3,468,576

Receipts amounting to £1,102,807 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 1969 was £64,751,846 and receipts from the disposal of cattle for slaughter were £20,420,374. The net cost was therefore £44,331,472.

Subhead K.15.—Brucellosis Eradication Scheme

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

			£
Compensation for reactors	..	..	181,648
Fees to veterinary surgeons	..	..	127,317
Supplies of vaccine	..	..	18,614
Travelling and miscellaneous	..	..	79,311
			<hr/>
			£406,890

Receipts amounting to £89,229 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 introduction in 1964–65 to 31 March 1969 was £1,255,222 and receipts from the disposal of cattle for slaughter were £287,710. The net cost was, therefore, £967,512.

Subhead K.16.—Scheme of Grants for Calved Heifers

55. The total cost of the scheme from its introduction on 1 January 1964 to 31 March 1969 was £10,306,947 comprising £9,791,010 grants for 652,734 calved heifers and £515,937 for travelling and incidental expenses. I understand that the scheme has been discontinued as from 30 June 1969.

Subhead K.20.—Payments to Pigs and Bacon Commission

56. The original provision of £1,700,000 to support prices for pigmeat exports was increased by supplementary estimate to £2,600,000 but payments to the Pigs and Bacon Commission in the year amounted to £2,950,000, the excess having been met from savings on other subheads of the vote.

Subhead K.21.—Losses on Disposal of Wheat, etc.

57. The total loss incurred by An Bord Gráin on the disposal of unmillable wheat of the 1967 crop amounted to £448,484 towards which £440,000 was issued in the previous year. To offset the cost of meeting this loss a customs duty of £3 per ton was imposed on wheat imported on or after 20 February 1968 and up to 31 March 1969 this duty had yielded £373,256.

£900,000 was also paid to An Bord towards the estimated loss on the disposal as animal feed of approximately 90,000 tons of wheat of the 1968 crop which was surplus to milling requirements.

Subhead K.22.—Beef, Mutton and Lamb Export Guarantee Schemes

58. The cost of supporting export prices of beef, mutton and lamb amounted to £2,402,038 in the year under review. The total cost of such support to 31 March 1969 was £10,586,015 of which £188,550 was paid under a temporary scheme which operated from February 1965 to June 1966.

Under the terms of the Anglo-Irish Free Trade Area Agreement the provisions of the United Kingdom fatstock guarantee payments scheme are applied annually to limited quantities of Irish carcase beef, mutton and lamb imported into the United Kingdom. In accordance with this Agreement sums totalling £1,350,000 were received from the United Kingdom Government during the year, being £640,000 as a further payment on account for 1967–68 and £710,000 for 1968–69.

Subhead K.27.—Marketing of Oats, 1968 Crop

59. A scheme was introduced during the year to encourage the production in certain western counties of good feeding quality

oats. A minimum price of £22. 10s. 0d. per ton was fixed, with an added premium for higher quality, and it was arranged that An Bord Gráin would, on 31 December 1968, take over at prices of from £28 to £29 per ton any balances of unsold oats grown in the specified area. Some 14,000 tons were dealt with under the scheme and of this quantity 2,700 tons were purchased by An Bord Gráin. The sum of £15,000 paid to An Bord from this subhead represents a payment on account of the anticipated loss on re-sale.

Subhead K.28.—Grants for Drying and Storage of Oats

60. In order to encourage the provision in certain western counties of extra storage and associated drying facilities for oats a scheme was introduced during the year to provide grants for the erection of grain stores. Grants at the rate of 35 per cent. of the approved and certified costs of plant and buildings are payable and twelve grants amounting to £25,769 were paid in the year.

Subhead N.1.—Milk Production Allowances, Marketing of Dairy Produce, etc.

61. The expenditure is made up as follows:—

	£
Grant to An Bord Baine under section 32 of the Dairy Produce Marketing Act, 1961 (Grant-in-Aid)	6,910,000
Creamery milk price allowance	15,658,922
Special allowance for high quality creamery milk	2,803,401
Contribution to National Dairy Publicity Council (Grant-in-Aid)	30,000
	<hr/>
	£25,402,323
	<hr/>

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

The creamery milk price allowance continued during the year under review at a rate of 7d. per gallon and was supplemented as from 1 September 1968 by an additional allowance of 1d. per gallon on the first 7,000 gallons per annum delivered by each creamery milk supplier. The special allowance for high quality creamery milk continued at a rate of 2d. per gallon. I understand that two-thirds of the milk supplied to creameries qualified for this allowance.

62. It was observed in the course of audit that milk price allowance was paid to a co-operative society in respect of milk imported across the land frontier. On inquiry I was informed that such milk did not qualify for the allowance and that creameries and separating stations had been so notified. The observed cases of irregular claims have been adjusted.

63. In the course of a limited test examination by my officers of payments of milk price allowances an overpayment of £1,300 was discovered. I accordingly questioned the adequacy of departmental procedure for the processing of these claims and I was informed that the procedure was considered to be generally satisfactory but that a comprehensive Organisation and Methods examination is being undertaken. I shall keep this question under review.

Vote 40.—Industry and Commerce

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

64. The total amount of grants which may be made to Córás Tráchtála was raised to £9,000,000 by the Export Promotion (Amendment) Act, 1969. The aggregate amount of grants to 31 March 1969 was £4,647,885, including £1,260,000 issued in the year under review.

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

65. The total amount of grants which may be made to An Foras Tionscal to enable it to carry out its functions is limited to £50,000,000. The charge to the subhead includes payments of £963,675 in relation to the establishment and management of industrial estates at Galway and Waterford. The aggregate amount of grants made to 31 March 1969 was £37,845,851 of which £2,060,030 related to the estates.

Subhead M.2.—National Productivity Year (Grant-in-Aid)

66. It was decided to launch a National Productivity Year commencing in November 1968 and a grant of £28,000 towards promotional costs was paid to the Irish National Productivity Committee which is involved in running the project. The expenditure will be audited by me.

Subhead P.—Shipbuilding Subsidy

67. I referred in previous reports to payments of subsidy in respect of ships built by Verolme Cork Dockyard, Ltd. The charge to the subhead, £117,654, represents a payment on account in respect of the eighth ship and final payments in respect of the fourth and fifth ships built by the company. The payments were made on the recommendation of a special committee appointed by the Minister to examine the company's claims.

Subhead R.—Temporary Assistance for Industry

68. Reference was made in earlier reports to the temporary charge on imports into Britain imposed by the British authorities during the period October 1964 to November 1966 and to the

scheme of grants which the Department administered to offset the burden on Irish exporters. It has been necessary to make further payments under the scheme during the year because some exporters experienced delays in obtaining the necessary documentation to support their applications. The total grant payments by the Department from the beginning of the scheme to 31 March 1969 including £80,014 paid in the year, amounted to £4,850,451. An Foras Tionscal was empowered also to make supplemental grants in cases of exceptional difficulty and £6,300 was paid in the year bringing its total expenditure to £140,659 by 31 March 1969. No further payments under the scheme are anticipated.

Subhead T.—Castlecomer Collieries, Ltd.

69. Reference was made in previous reports to the provision of financial assistance for Castlecomer Collieries, Ltd. A further £80,000 was paid to the company in the year under review bringing the total financial assistance from public funds to £260,480. The Government has decided that further assistance should not be provided as the mine is considered not economically viable.

Vote 41.—Transport and Power

Subhead C.—Equipment, Stores and Maintenance

70. The flight checking of navigational aids at State airports is carried out by aircraft hired periodically by the Department from the Federal Aviation Agency. I noticed that it was proposed in 1964 and again in 1965 that as an alternative an aircraft, suitably equipped, should be purchased at a cost of £100,000 to be operated by the Army Air Corps for the purpose of carrying out the flight checks and to be available also for training radar operators. These proposals were turned down, but in January 1967 sanction was obtained to purchase an aircraft equipped for the training of radar operators at an estimated cost of £60,000. This figure included £20,000 for the aircraft, which was of 1961 manufacture and was lying in the maker's factory, £11,000 to bring life expired components up to date and approximately £30,000 for instrumentation and a spare power unit. A later proposal to instal full flight checking radionic equipment was approved in July 1967 thereby increasing the estimate to £82,000.

Before the work on the aircraft was completed, the contractors went into liquidation; the most suitable tender received for the completion of the work amounted to £36,000 bringing the estimate of cost to £100,000. This was further increased in October 1968 to £140,000 to include a flight checking unit on the ground at Air Corps headquarters, then regarded as essential if the aircraft is to be effectively used for the flight checking of navigational aids. Some £56,000 has already been paid out on the project.

Operating costs were estimated at £10,000 per annum apart from major overhauls. Savings in the region of £16,000 per annum were expected out of £22,750 per annum paid for aircraft hireage. I have requested the observations of the Accounting Officer on the economy of purchasing an aircraft for this work. I have also asked to be informed if the need for a flight checking unit on the ground was taken into account in coming to the decision in July 1967 to instal full flight checking radionic equipment in the aircraft.

Subhead D.2.—Córas Iompair Éireann Redundancy Compensation

71. 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 £348,435 charged to this subhead, grants issued amounted to £3,882,998 at 31 March 1969. Grants are supported by auditors' certificates of the amounts expended on compensation.

Tourism

Subhead F.1.—Grants under Section 2 of the Tourist Traffic Act, 1961 (Grants-in-Aid)

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

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

Subhead F.4.—Development of Supplementary Holiday Accommodation in Western Counties (Grant-in-Aid)

72. Grants issued to Bord Fáilte Éireann to 31 March 1969 are shown in the following statements:—

		£	£
(1) For administration, general expenses and interest grants			
prior to 1968-69	.. ..	9,855,456	
1968-69	.. ..	3,050,000	
		—————	12,905,456
(2) For resort development (statutory limit, £3.25 million)			
prior to 1968-69	.. ..	1,502,717	
1968-69	.. ..	400,000	
		—————	1,902,717
(3) For development of holiday accommodation (statutory limit, £5.5 million)			
prior to 1968-69	.. ..	2,630,000	
1968-69	.. ..	800,000	
		—————	3,430,000

(4) For development of supplementary holiday accommodation in western counties	£	£
prior to 1968-69	100,000	
1968-69	20,000	
	<hr/>	120,000

Shannon Free Airport Development Company, Limited

*Administration and General Expenses (Grant-in-Aid)
(Subhead K.1)*

Grants to Industrialists (Grant-in-Aid) (Subhead K.2)

Housing Subsidies (Subhead K.3)

Housing Grants (Subhead K.4)

73. The functions of the Minister for Transport and Power under the Shannon Free Airport Development Company, Limited, Acts, 1959 to 1968, except those related to tourism and aviation, were transferred to the Minister for Industry and Commerce with effect from 22 October 1968.

74. Grants to the company for its general purposes, including grants to industrialists, are limited to £6,000,000. Including £300,000 and £400,000 charged to subheads K.1 and K.2, respectively, of this vote and £23,000 charged to subhead X of the vote for Industry and Commerce the total of such grants amounted at 31 March 1969 to £3,578,500.

75. £59,757 was paid to the company to subsidise the letting of houses at reduced rents and £68,725 as grants for new houses, equivalent to the grants normally payable under the Housing Acts.

Vote 42.—Posts and Telegraphs

Subhead B.—Travelling and Incidental Expenses

76. The charge to the subhead includes £480 being travelling and subsistence expenditure incurred by three officers of the Department in attending a course overseas. Travelling claims and supporting vouchers were duly submitted by the officers concerned but the documents were lost before the claims were passed. Despite searches, the documents could not be located and efforts to reconstruct the claims were found to be impracticable in the absence of the vouchers. The officers have now certified that their claims were slightly in excess of imprests of £160 advanced in each case and in the circumstances I have allowed the charge to the vote.

Subhead F.—Engineering Stores and Equipment

77. In 1965 a contract for £70,000 for the supply and installation of certain telecommunication equipment was placed with an Irish manufacturer whose tender was not the lowest even after allowing for the normal limits of preference for home manufactured goods. The same firm was awarded a contract for £340,000 in 1966 without competition and in 1967 it obtained a further contract for £260,000 although its tender was again not the lowest. Payments made under these contracts amounted to £435,000 at 31 March 1969, including £234,000 in the year under review. Further deliveries remain to be made under the second and third contracts.

This departure from normal departmental contract procedure was made at the direction of the Government as an emergency measure to protect employment in a comparatively new industry which was the sole home manufacturer of this equipment and appeared to depend to a large extent on Post Office contracts. I have deemed it my duty to draw attention to this matter.

Subhead T.—Appropriations in Aid

78. The rates of payment for agency services performed for the British Post Office were increased in April 1964 on a provisional basis. I inquired whether a firm decision had been reached on this matter and was informed that a series of tests had been carried out with a view to determining an accurate method of costing. Arrangements are now being made for a definitive costing of postal and agency services in respect of the year 1969–70 and should a material revision of the present arrangement be justified the matter will be raised with the British authorities.

79. The commission rates applicable to money orders and postal orders exchanged between Ireland and Great Britain have applied for a considerable number of years and it appeared that in recent years the balance of traffic has been unfavourable to the Department of Posts and Telegraphs. The Accounting Officer has informed me that it is proposed to investigate the rates in the light of the costing referred to in the previous paragraph.

Stores

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

In addition to the engineering stores shown in Appendix II as valued at £2,929,098 on 31 March 1969 engineering stores to the value of £47,527 were held on behalf of other government departments. Stores other than engineering stores were valued at £500,245 including £164,064 in respect of stores held for other government departments.

Including works in progress on 31 March 1969, the expenditure on manufacturing jobs in the factory during the year amounted to £53,116, expenditure on repair work (other than repairs to mechanical transport) to £124,609 and expenditure on mechanical transport repairs to £20,917.

Revenue

81. A test examination of the accounts of postal, telegraph and telephone services was carried out with generally satisfactory results.

The net yield of revenue for the years 1968-69 and 1967-68 is shown in the following statement:—

	1968-69	1967-68
	£	£
Postal service ..	8,901,316	8,142,213
Telegraph service ..	701,224	672,241
Telephone service ..	11,185,858	10,793,481
	<hr/> £20,788,398	<hr/> £19,607,935

£21,700,000 was paid into the Exchequer during the year leaving a balance of £582,593 at 31 March 1969 as compared with £1,494,195 at the end of the previous financial year.

Sums amounting to £3,498 due for telephone services provided in previous years were written off during the year as irrecoverable.

82. In the course of audit it was noted that a number of telephone and telex accounts had been outstanding for considerable periods. The Accounting Officer has informed me that the Telephone Accounts Section has been under heavy pressure in recent years due mainly to staff difficulties and this has been the cause of some work falling into arrear. Priority had been given to collecting current telephone revenue and to cases in which there were better prospects of recovering the amounts due. He stated that the position had recently improved but that there is still a back log of arrears which will take some time to clear. He added that the procedures for reviewing outstanding telex accounts have recently been revised in view of the rapid development of this service.

Post Office Savings Bank

83. The accounts of the Post Office Savings Bank for the year ended 31 December 1968 were submitted to a test examination with satisfactory results. The balance due to depositors, inclusive of interest, amounted to £140,802,036 (including £22,549,329 in respect of liability to Trustee Savings Banks) on 31 December 1968 as compared with £137,509,300 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

£8,633,408. Of this sum £4,838,058 was applied as interest paid and credited to depositors, management expenses absorbed £434,076 and the balance, £3,361,274, was set aside towards provision against depreciation in the value of securities.

Vote 43.—Defence

Subhead K.—Provisions

84. 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:—

	1968-69	1967-68
	pence per lb.	pence per lb.
Bread:		
Cost of production ..	11·2	10·2
Cost delivered Dublin	11·8	10·8
Meat:		
Dublin	48·6	47·0
Curragh	50·3	46·1

The average price of cattle purchased for both the Dublin and Curragh areas was £99 as compared with £92 and £94 per head, respectively, in the previous year, while the average production of beef per head was 676 lbs. and 655 lbs., respectively, as compared with 683 lbs. and 680 lbs.

Subhead CC.—Compensation

85. The charge to this subhead comprises:—

(a) Compensation for damage or injury in cases of accidents in which army vehicles were involved ..	£ 17,419
(b) Compensation for property commandeered, damaged or hired	549
(c) Compensation in cases where personnel were injured during training including compensation for personal injuries to members of An Fórsa Cosanta Áitiúil, An Slua Muiri and An Cór Breathnadóirí	928

Subhead Z.—Appropriations in Aid

86. The charges for use of army transport on repayment are based on costings made in 1961. I enquired if consideration had been given to the question of revising these rates more frequently and I was informed that revised costings had been prepared and arrangements were being made to review them at intervals of two to three years.

87. Included in the receipts is a sum of £1,165, balance of the purchase money plus interest, of a plot of ground at a military barracks which had been sold for £1,300 in 1960. The sale

necessitated the re-siting of a rifle range, the erection of a new boundary wall and the removal to a new site of some 350 tons of turf stacked on the plot. As the charge to departmental funds as a result of the sale appeared to have been in excess of the amount for which the plot was sold, I have requested the observations of the Accounting Officer.

Stores

88. Spare parts valued at £70,000 approximately, for Panhard armoured cars, packed in the supplier's containers were stored in galvanised huts. The huts bore evidence of substantial deterioration and heavy rain had caused flooding which penetrated the containers with possible damage to the spare parts. The matter was raised by my officers in the course of a local inspection and I have been informed that a contract has been placed for the erection of three concrete huts and that it is intended to replace four more huts and thereby provide adequate storage facilities for Panhard and other cavalry spares.

Vote 46.—International Co-operation

Subhead E.1.—Contribution to the General Agreement on Tariffs and Trade

89. Ireland acceded to the General Agreement on Tariffs and Trade on 22 December 1967 and the charge to this subhead, £7,552, represents the first payment on accession. It consists of £175 as contribution to the G.A.T.T. budget for 1967, £6,614 as contribution for 1968, and an advance of £763 to the working capital fund of the organisation. These amounts are assessed on the basis of 0·5 per cent. of G.A.T.T. budgets.

Vote 47.—Social Welfare

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

90. Payments from this subhead to the Social Insurance Fund in the year under review amounted to £14,068,000. These payments are subject to adjustment when the audited accounts of the Fund are available.

Social Assistance Overpayments

91. Sums recovered in respect of overpayments of social assistance charged in prior years' accounts were:—£16,367 in cash credited to appropriations in aid and £19,822 withheld from current entitlements. Overpayments amounting to £8,375 were treated as irrecoverable. The total amount of overpayments not

disposed of at 31 March 1969 was £77,616 as compared with £68,125 at 31 March 1968. During the year twenty-three individuals were prosecuted for irregularly obtaining or attempting to obtain social assistance and convictions were secured in twenty-two cases.

Vote 48.—Health

Subhead G.—Grants to Health Authorities

92. As stated in paragraph 87 of the previous report the supplementary grants payable to health authorities for the year 1967–68 were increased so as to provide an average recoupment of 55·3 per cent. of net health expenditure. The supplementary grants were again increased in the year under review and the effect was to provide an average overall recoupment for 1968–69 of about 55·7 per cent. of net health expenditure.

Subhead K.—Hospitals Trust Fund (Grant-in-Aid)

Subhead K.1.—Hospitals Trust Fund—Voluntary Hospitals' Deficits (Grant-in-Aid)

93. For a number of years grants have been paid to supplement the finances available to the Hospitals Trust Fund for building purposes, the amount of the grant in the current year being £1 million (Subhead K.).

94. Because the balance in the Hospitals Trust Fund was insufficient to defray the deficits of the voluntary hospitals up to 31 March 1969 provision of £1,080,000 was made by supplementary estimate (Subhead K.1) to supplement the finances available to the Fund.

Vote 51.—Industrial Engineering Company Limited, Dundalk

95. Following the termination of services by the Great Northern Railway Company the Industrial Engineering Company Limited, Dundalk, was established in 1958 to promote alternative industrial activities at the former railway engineering workshops at Dundalk. The company, which operated as a holding company, was financed by advances from the Industrial Credit Company, Limited, the amount so advanced being £3,273,115. By direction of the Government a Receiver was appointed in February 1966 by the Industrial Credit Company to carry on the business of the engineering company, including its manufacturing subsidiaries, with a view to the sale of the latter as going concerns.

In the year under review the Minister for Finance took over debentures held by the Industrial Credit Company and provided by supplementary estimate for a grant of the entire amount that

company had advanced. This grant was used to reduce the company's liability to the Exchequer for repayable advances; accordingly no issue from the Exchequer was involved (see paragraph 9). I understand that arrangements for the sale of the engineering company's assets are nearing completion and that it is expected that some £626,000 will be realised by the Receiver. £200,000 was received in the year under review and has been brought to account as an Exchequer Extra Receipt.

E. F. SUTTLE,

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

20 August 1969.

PUBLIC SERVICES
APPROPRIATION ACCOUNTS, 1968-69

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	17,200	—	17,200	15,867	—	15,867	1,333	—	—	1,333	—	—	1
2	HOUSES OF THE OIREACHTAS	703,500	—	703,500	686,696	—	686,696	16,804	—	—	16,804	—	—	2
3	DEPARTMENT OF THE TAOISEACH	56,200	—	56,200	54,836	—	54,836	1,364	—	—	1,364	—	—	3
4	CENTRAL STATISTICS OFFICE	291,800	1,800	290,000	275,352	2,462	272,890	16,448	662	—	17,110	—	—	4
5	COMPTROLLER AND AUDITOR GENERAL	83,150	16,650	66,500	74,974	15,685	59,289	8,176	—	965	7,211	—	—	5
6	OFFICE OF THE MINISTER FOR FINANCE	1,347,400	7,400	1,340,000	1,335,428	10,728	1,324,700	11,972	3,328	—	15,300	—	—	6
7	OFFICE OF THE REVENUE COMMISSIONERS	4,530,000	120,000	4,410,000	4,487,732	151,556	4,336,176	42,268	31,556	—	73,824	—	—	7
8	PUBLIC WORKS AND BUILDINGS	11,193,627	971,617	10,222,010	10,678,981	1,079,883	9,599,098	514,646	108,266	—	622,912	—	—	8
9	STATE LABORATORY	50,600	1,600	49,000	45,017	1,912	43,105	5,583	312	—	5,895	—	—	9
10	CIVIL SERVICE COMMISSION	133,800	82,000	51,800	113,823	80,595	33,228	19,977	—	1,405	18,572	—	—	10
11	AN CHOMHAIRLE EALAÍON	60,000	—	60,000	60,000	—	60,000	—	—	—	—	—	—	11
12	SUPERANNUATION AND RETIRED ALLOWANCES	2,481,520	181,510	2,300,010	2,325,129	208,161	2,116,968	156,391	26,651	—	183,042	—	—	12
13	SECRET SERVICE	11,500	—	11,500	8,216	—	8,216	3,284	—	—	3,284	—	—	13
14	AGRICULTURAL GRANTS	17,330,000	—	17,330,000	16,976,532	—	16,976,532	353,468	—	—	353,468	—	—	14
15	LAW CHARGES	342,200	7,200	335,000	323,466	9,844	313,622	18,734	2,644	—	21,378	—	—	15
16	MISCELLANEOUS EXPENSES	172,400	—	172,400	163,953	—	163,953	8,447	—	—	8,447	—	5,182	16
17	STATIONERY OFFICE	1,314,400	234,400	1,080,000	1,312,500	253,277	1,059,223	1,900	18,877	—	20,777	—	—	17
18	VALUATION AND ORDNANCE SURVEY	390,750	47,750	343,000	370,711	55,139	315,572	20,039	7,389	—	27,428	—	—	18
19	RATES ON GOVERNMENT PROPERTY	1,009,000	131,000	878,000	965,060	121,921	843,139	43,940	—	9,079	34,861	—	—	19
20	OFFICE OF THE MINISTER FOR JUSTICE	292,525	525	292,000	282,076	269	282,807	9,449	—	256	9,193	1,200	1,589	20
21	GARDA SÍOCHÁNA	10,615,900	557,900	10,058,000	10,529,857	558,999	9,970,858	86,043	1,099	—	87,142	—	—	21
22	PRISONS	490,000	41,000	449,000	485,214	32,368	452,846	4,786	—	8,632	*	—	—	22
23	COURTS	674,500	65,500	609,000	638,944	73,992	564,952	35,556	8,492	—	44,048	6,200	6,242	23
24	LAND REGISTRY AND REGISTRY OF DEEDS	299,000	—	299,000	253,280	—	253,280	45,720	—	—	45,720	—	—	24
25	CHARITABLE DONATIONS AND BEQUESTS	13,043	43	13,000	11,852	38	11,814	1,191	—	5	1,186	—	—	25
26	LOCAL GOVERNMENT	10,751,610	258,600	10,493,010	10,673,693	264,973	10,408,720	77,917	6,373	—	84,290	—	—	26
27	OFFICE OF THE MINISTER FOR EDUCATION	1,697,000	24,000	1,673,000	1,638,963	25,593	1,613,370	58,037	1,593	—	59,630	—	—	27
28	PRIMARY EDUCATION	20,985,100	128,100	20,857,000	20,768,310	133,037	20,635,273	216,790	4,937	—	221,727	—	—	28
29	SECONDARY EDUCATION	14,544,800	57,800	14,487,000	13,911,068	75,513	13,835,555	633,732	17,713	—	651,445	—	—	29
30	VOCATIONAL EDUCATION	5,848,000	58,000	5,790,000	5,794,573	55,717	5,738,856	53,427	—	2,283	51,144	—	—	30
31	REFORMATORY AND INDUSTRIAL SCHOOLS	236,800	2,800	234,000	222,517	2,441	220,076	14,283	—	359	13,924	—	—	31
32	UNIVERSITIES AND COLLEGES AND DUBLIN INSTITUTE FOR ADVANCED STUDIES	6,366,000	—	6,366,000	6,324,251	—	6,324,251	41,749	—	—	41,749	—	—	32
33	NATIONAL GALLERY	43,495	595	42,900	38,087	580	37,507	5,408	—	15	5,393	—	—	33
34	LANDS	4,214,630	277,630	3,937,000	3,877,297	278,461	3,598,836	337,333	831	—	338,164	—	—	34
35	FORESTRY	4,828,500	762,500	4,066,000	4,429,934	818,355	3,611,579	398,566	55,855	—	454,421	—	1,000	35
36	ROINN NA GAELTACHTA	1,407,010	3,000	1,404,010	1,405,169	1,183	1,403,986	1,841	—	1,817	24	—	—	36
37	AGRICULTURE	59,846,760	3,023,260	56,823,500	58,817,219	3,122,119	55,695,100	1,029,541	98,859	—	1,128,400	83,576	70,975	37
38	FISHERIES	1,143,760	30,750	1,113,010	989,174	26,720	962,454	154,586	—	4,030	150,556	10	—	38
39	LABOUR	1,617,200	454,200	1,163,000	1,514,780	431,722	1,083,058	102,420	—	22,478	79,942	—	—	39
40	INDUSTRY AND COMMERCE	14,028,514	344,514	13,684,000	13,024,505	356,667	12,667,838	1,004,009	12,153	—	1,016,162	—	—	40
41	TRANSPORT AND POWER	13,100,960	1,987,950	11,113,010	11,809,209	2,405,689	9,403,520	1,291,751	417,739	—	1,709,490	—	—	41
42	POSTS AND TELEGRAPHS	32,045,010	9,298,000	22,747,010	31,468,534	8,763,775	22,704,759	576,476	—	534,225	42,251	2,370,000	2,334,283	42
43	DEFENCE	13,073,000	521,000	12,552,000	12,787,590	547,431	12,240,159	285,410	26,431	—	311,841	—	—	43
44	ARMY PENSIONS	2,895,507	2,507	2,893,000	2,884,381	2,868	2,881,513	11,126	361	—	11,487	—	41,977	44
45	EXTERNAL AFFAIRS	1,052,030	15,030	1,037,000	1,039,311	20,331	1,018,980	12,719	5,301	—	18,020	—	—	45
46	INTERNATIONAL CO-OPERATION	261,050	50	261,000	249,532	394	249,138	11,518	344	—	11,862	—	6,530	46
47	SOCIAL WELFARE	50,989,500	1,796,500	49,193,000	50,695,932	1,790,571	48,905,361	293,568	—	5,929	287,639	—	—	47
48	HEALTH	25,784,710	22,700	25,762,010	25,765,684	23,335	25,742,349	19,026	635	—	19,661	—	—	48
49	CENTRAL MENTAL HOSPITAL	93,200	3,200	90,000	92,542	3,349	89,193	658	149	—	807	—	—	49
50	INCREASES IN PENSIONS	223,000	—	223,000	223,000	—	223,000	—	—	—	—	—	—	50
51	INDUSTRIAL ENGINEERING COMPANY LIMITED, DUNDALK	3,273,115	—	3,273,115	3,273,115	—	3,273,115	—	—	—	—	—	200,000	51
52	REMUNERATION	8,800,000	—	8,800,000	8,642,200	—	8,642,200	157,800	—	—	157,800	—	—	52
TOTAL .. £		353,054,276	21,540,581	331,513,695	344,837,066	21,807,653	323,029,413	8,217,210	858,550	591,478		2,460,986	2,667,778	

TOTAL AMOUNT TO BE SURRENDERED

£ 8,488,128

*£3,846 deficit to be voted.

ACCOUNTS of the sum expended in the year ended 31st March 1969, compared with the sum expended for the same year ended 31st March 1968, in the Office of the Secretary of the President, including other expenses of the President's Establishment, including a

Grant-in-Aid		Expenditure		Expenditure compared with Grant	
Actual	Estimated	Actual	Estimated	Less than	More than
1	2	3	4	5	6
A—Salaries, Wages and Allowances					
13,100	14,100	13,100	14,100	—	—
B—Travel					
—	—	—	—	—	—
C—Post-Office Expenses					
—	—	—	—	—	—
D—Miscellaneous (Grant-in-Aid)					
—	—	—	—	—	—
Total		13,100	14,100	—	—

APPROPRIATION ACCOUNTS— PUBLIC SERVICES

1968-69

EXPLANATION OF THE COMPARISON BETWEEN ESTIMATED AND GRANT

A—The section was due to new appointments entering at lower points and the salary scale than the officers whom they replaced, and to payments not being immediately paid.

B and C—Expenditure cannot be closely estimated.

GRANT-IN-AID		EXPENDITURE		EXPENDITURE COMPARED WITH GRANT	
Actual	Estimated	Actual	Estimated	Less than	More than
1	2	3	4	5	6
A—Salaries, Wages and Allowances					
13,100	14,100	13,100	14,100	—	—
B—Travel					
—	—	—	—	—	—
C—Post-Office Expenses					
—	—	—	—	—	—
D—Miscellaneous (Grant-in-Aid)					
—	—	—	—	—	—
Total		13,100	14,100	—	—

ACCOUNT of the sum expended, in the year ended 31st March, 1969, 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	14,100	13,209	891	—
B.—Travelling and Incidental Expenses	300	156	144	—
C.—Post Office Services ..	2,050	1,752	298	—
D.—Motor Cars — Replacement (Grant-in-Aid)	750	750	—	—
TOTAL	17,200	15,867		—
Surplus to be surrendered ..£			1,333	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—The saving was due to new appointees entering at lower points on the salary scale than the officers whom they replaced, and to vacancies not being immediately filled.

B and C.—Expenditure cannot be closely estimated.

NOTE

In addition to the amount expended under Subhead A, a further sum of £1,100 was charged to the Vote for Remuneration (No. 52).

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
27th May, 1969.

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, 1969, compared with the sum granted, for the Salaries and Expenses of the Houses of the Oireachtas, including certain Grants-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
DÁIL ÉIREANN				
A.—Salaries of holders of certain Appointed Offices and Allowances of Comhaltai				
<i>Original</i> £219,135				
<i>Supplementary</i> 105,400				
	324,535	321,342	3,193	—
B.—Travelling Expenses of Comhaltai	70,000	69,058	942	—
SEANAD ÉIREANN				
C.—Salaries of holders of certain Appointed Offices and Allowances of Seanadóirí				
<i>Original</i> £61,925				
<i>Supplementary</i> 22,600				
	84,525	84,436	89	—
D.—Travelling Expenses of Seanadóirí				
<i>Original</i> £18,500				
<i>Supplementary</i> 7,000				
	25,500	21,381	4,119	—
HOUSES OF THE OIREACHTAS				
E.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas	147,600	142,117	5,483	—
F.1.—Post Office Services ..	21,630	18,934	2,696	—
F.2.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas	2,650	3,625	—	975
G.—Inter-Parliamentary Activities (Grant-in-Aid)	4,450	3,450	1,000	—
H.—Expenses of the Restaurant (Grant-in-Aid)	9,500	9,500	—	—
I.—Allowances to certain Former Members of the Houses of the Oireachtas	1,100	853	247	—

Vote 2

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
J.—Ciste Pinsean Thithe an Oireachtais (Comhaltai) (Grant-in-Aid)	12,000	12,000	—	—
K.—Witnesses' Expenses ..	10	—	10	—
TOTAL				
Original .. £568,500				
Supplementary .. 135,000				
£ 703,500	686,696	17,779	975	
Surplus to be surrendered ..			<u>£16,804</u>	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

D.—The provision for travelling is necessarily conjectural.

F.1.—Expenditure on telephones was less than anticipated.

F.2.—The excess was due to increased travelling and to higher expenditure on books, newspapers, etc.

G.—A delegation from abroad, for which a contingency provision was made, did not come.

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

EXTRA REMUNERATION (exceeding £100)

The Deputy Chief Translator received a gratuity of £190. The Chief Translator, a Reporter Grade II and a Junior Clerk received £163, £188 and £119, respectively, for extra duties. A Stationery Clerk and eight Messengers received sums ranging from £120 to £185 for overtime. The total amount of overtime during the year amounted to £2,802.

NOTES

In addition to the amount expended under Subhead E a further sum of £11,200 was charged to the Vote for Remuneration (No. 52).

Fees (stamps) amounting to £170 in respect of this service were received during the year.

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
23rd June, 1969.

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, 1969, 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	51,850	49,128	2,722	—
B.—Travelling and Incidental Expenses	1,750	2,527	—	777
C.—Post Office Services	2,600	3,181	—	581
TOTAL	£ 56,200	54,836	2,722	1,358

Surplus to be surrendered .. £1,364

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The saving was mainly due to certain posts which became vacant or were newly-created not being immediately filled.
- B.—The excess was due to the Irish representation at the funeral of the late Robert F. Kennedy.
- C.—The excess was due to the supply of extra telephone facilities for which provision had not been made.

NOTE

In addition to the amount expended under Subhead A, a further sum of £3,300 was charged to the Vote for Remuneration (No. 52).

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
10th June, 1969.

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, 1969, 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	267,555	253,164	14,391	—
B.—Travelling and Incidental Expenses	8,550	7,770	780	—
C.—Post Office Services ..	9,565	9,172	393	—
D.—Collection of Statistics ..	6,130	5,246	884	—
GROSS TOTAL ..£	291,800	275,352	16,448	—
			Surplus of Gross Estimate over Expenditure £16,448	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
E.—Appropriations in Aid ..	1,800	2,462	£662	
NET TOTAL ..£	290,000	272,890	Total Surplus to be surrendered £17,110	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The saving was due mainly to unfilled vacancies and to new appointees entering at lower points on the salary scale than the officers whom they replaced.
- B.—Training courses abroad for Statisticians were unavoidably curtailed.
- D.—Expenditure on market reports, etc., was less than anticipated and the discontinuance of passenger sailings between Cork and Fishguard resulted in a saving on a Passenger Card Inquiry. Vacancies in the grade of Enumerator also contributed.

APPROPRIATIONS IN AID

Receipts were mainly in respect of statistical information supplied.

EXTRA REMUNERATION (exceeding £100)

An Assistant Principal Officer received £150 for higher duties.

A Clerk-Typist and a Temporary Card Puncher received sums of £104 and £103, respectively, in respect of overtime plus output bonus; a Clerk-Typist received £108 for overtime and task work.

The total expenditure in respect of overtime, task work and bonus to Temporary Card Punchers amounted to £3,025, £1,004 and £1,161, respectively.

NOTE

In addition to the amount expended under Subhead A, a further sum of £20,000 was charged to the Vote for Remuneration (No. 52).

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
2nd July, 1969.

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, 1969, 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	80,000	71,884	8,116	—
B.—Travelling and Incidental Expenses	2,800	2,877	—	77
C.—Post Office Services ..	350	213	137	—
GROSS TOTAL .. £	83,150	74,974	8,253	77
			Surplus of Gross Estimate over Expenditure £8,176	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—				
D.—Appropriations in Aid ..	16,650	15,685	£965	
NET TOTAL .. £	66,500	59,289	Net Surplus to be surrendered £7,211	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving mainly due to vacancies remaining unfilled until the latter portion of the year and to staff changes involving appointments at lower points on salary scales. £6,900 was received from the Vote for Remuneration (No. 52).

C.—Saving due to charges for telephone services being less than anticipated.

APPROPRIATIONS IN AID

Deficiency mainly due to certain audit fees not being received until after the close of the year.

K. M. FOWLER,
Accounting Officer.

28th May, 1969.

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, 1969, 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 certain Grants-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	558,200	543,511	14,689	—
B.—Travelling and Incidental Expenses	24,000	33,210	—	9,210
C.—Post Office Services ..	127,300	129,157	—	1,857
D.—Management of Government Stocks	150,500	150,502	—	2
E.—Institute of Public Administration	42,000	47,200	—	5,200
F.—International Institute of Administrative Sciences ..	12,000	10,651	1,349	—
G.—Economic and Social Research Institute (Grant-in-Aid) ..	105,000	105,000	—	—
H.—Comhlacht Comhairleach na Gaeilge	2,200	974	1,226	—
I.—Savings Committee ..	12,200	13,606	—	1,406
J.—Civil Service Arbitration Board	2,000	1,700	300	—
K.—Grants for County Development Work	22,000	30,565	—	8,565
L.—Payment to Special Regional Development Fund (Grant-in-Aid)	250,000	250,000	—	—
M.—Public Services Organisation Review Group	30,000	18,064	11,936	—
O.—Decimal Currency Board				
<i>Original</i>	Nil			
<i>Supplementary</i>	£10,000			
	10,000	1,288	8,712	—
GROSS TOTAL				
<i>Original</i>	£1,337,400			
<i>Supplementary</i>	10,000			
	£ 1,347,400	1,335,428	38,212	26,240
			<div style="border-top: 1px solid black; padding-top: 5px;"> Surplus of Gross Estimate over Expenditure £11,972 </div>	

Vote 6

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£ Estimated	£ Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i> N.—Appropriations in Aid ..	7,400	10,728	£3,328	
NET TOTAL <i>Original</i> £1,330,000 <i>Supplementary</i> 10,000 —————£	1,340,000	1,324,700	Total Surplus to be surrendered £15,300	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—Expenditure on visits abroad was greater than was expected.
- E.—The excess represents recoupment to the Institute of Public Administration of expenses arising out of training courses for civil servants.
- F.—The expenses of the 1968 Congress were not as great as anticipated.
- H.—Tháinig deireadh le ré an Chomhlachta ar 14 Meitheamh, 1968, agus níor caitheadh tuilleadh air ina dhiaidh sin.
- I.—The excess was due to the eleventh round salary increase and to increased travelling.
- J.—Expenditure depends on the number of claims referred to the Board and cannot be estimated with precision.
- K.—The excess was due mainly to the payment of the salaries of acting secretaries, whose retention was longer than anticipated.
- M.—The saving was due to the deferment of work which it was planned to have carried out by consultants.
- O.—The saving was due mainly to publicity costs not maturing for payment within the year and to the postponement of publicity measures originally contemplated for the year 1968–69.

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	1,837
3. Miscellaneous	3,400	6,591
	£7,400	£10,728

EXTRA REMUNERATION (exceeding £100)

The former Secretary of the Department received £688 as a director of the Central Bank. A Deputy Assistant Secretary received £164 as a director of the National Stud. One Principal Officer received £500 as a director of Nítrigin Éireann Teoranta and another received £325 as a director of the National Building Agency. Six Higher Executive Officers received £113 each and an Executive Officer £200 for higher duties. An Executive Officer received £350 for extra attendance and a Clerical Assistant received £156 for programming duties. A Staff Officer and a Clerical Assistant received £147 and £114, respectively, for overtime. One Messenger received a sum of £715 and another a sum of £162 mainly for caretaking duties performed on overtime. The total expenditure on overtime for 1968–69 was £3,105.

NOTES

A sum of £2,051 is charged to Subhead A in respect of the salary of the Secretary to the Savings Committee. This Account includes expenditure of £1,693, approximately, in respect of remuneration of staff lent, without repayment, to other offices.

The Accounts of other Votes include expenditure of £6,882, 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 £44,000 was charged to the Vote for Remuneration (No. 52).

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 1968-69.

Commission or Committee	Year of Appointment	Total expenditure to 31st March, 1969
Civil Service Arbitration Board ..	1950-51	£ 16,681
Savings Committee	1955-56	83,188
Comhlacht Comhairleach na Gaeilge ..	1965-66	16,819
Public Services Organisation Review Group	1966-67	107,999
Decimal Currency Board	1968-69	9,437

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
28th July, 1969.

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 6

SPECIAL REGIONAL DEVELOPMENT FUND ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31st MARCH, 1969

RECEIPTS		PAYMENTS	
	£		£
Balance at 1st April,		Grants:—	
1968	121,149	Clare Co. Council (a)	38,178
		Kerry Co. Council (a)	7,070
		Messrs. Delap & Waller, Consulting	
Vote 6—Subhead L		Engineers, Dublin (b)	2,051
(Grant-in-Aid) ..	250,000	Commissioners of Public Works (c) ..	10,387
		Bord Fáilte Éireann (d)	10,355
		Clones Meat Packers Ltd., Monaghan	10,000
		H. Winston, Irish Rough Diamonds	
		Ltd., Ennis, Co. Clare	6,490
		Slievebawn Co-operative Handcraft	
		Market Ltd., Strokestown, Co. Ros-	
		common	5,712
		Portumna Packers Co-operative Ltd.,	
		Co. Galway	3,125
		Department of Agriculture and	
		Fisheries (e)	2,975
		Ballyvaughan Vegetable Co-op, Co.	
		Clare	2,000
		Cloonfad Community Services Ltd.,	
		Co. Roscommon	1,010
		Burren Co-operative Society Ltd.,	
		Kilshanny, Co. Clare	875
		G. O'Brien-Kennedy, Drumsna, Co.	
		Roscommon	670
		Gaeltarra Éireann (f)	500
		L. Lorincz, Longford	472
		Edgeworth Society, Edgeworthstown,	
		Co. Longford	300
		Messrs. Barrawear, Dungloe, Co.	
		Donegal	250
		Kinturk Homecrafts, Kilmaley, Co.	
		Clare	200
		Roscommon Country Markets, Ros-	
		common	117
		P. J. Sharkey, Marine Electrics, Killy-	
		begs, Co. Donegal	100
		Easkey Development Association, Co.	
		Sligo	65
		Ballinamore Development Association,	
		Co. Leitrim	50
		Rev. Fr. Browne, Drumboylan,	
		Carrick-on-Shannon, Co. Leitrim ..	50
			103,002
		Repayable Advances:—	
		Western Farming Co-operative De-	
		velopment Society Ltd., Balla, Co.	
		Mayo	14,500
		Cyril Cullen Ltd., Carrick-on-Shannon,	
		Co. Leitrim	11,240
		Fort Daly Foods Ltd., Whitegate, Co.	
		Cavan	5,000

RECEIPTS	PAYMENTS
	Filigrana Embroidery Factory of Ireland Ltd., Ennistymon, Co. Clare .. 2,500
	Talty Brothers Ltd., Lissycasey, Co. Clare 2,500
	<hr/> 35,740*
	Balance at 31st March, 1969 <hr/> 232,407
<hr/> £ 371,149	<hr/> £371,149

(a) Payment for landing facilities for lower Shannon ferry. (b) Payment for fees in connection with upper Shannon ferry. (c) Payments for miscellaneous works at fishing harbours. (d) Payments for miscellaneous small tourist ventures. (e) Payment for farm machinery for a vegetable co-operative. (f) Payment for a caravan at a craft centre.

*Total Repayable Advances outstanding at 31st March, 1969 were £103,040 (Schedule attached).

DEPARTMENT OF FINANCE,
24th July, 1969.

C. H. MURRAY,
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.

REPAYABLE ADVANCES OUTSTANDING AT 31ST MARCH, 1969

	£
Slievebawn Co-operative Handcraft Market Ltd., Strokestown, Co. Roscommon	5,800
Irish Farmhouse Preserves Ltd., Newbliss, Co. Monaghan	9,000
Talty Brothers Ltd., Lissycasey, Co. Clare	10,000
G.W.I. Ltd., Collooney, Co. Sligo	27,000
Potez Industries of Ireland Ltd., Galway	18,000
Western Farming Co-operative Development Society Ltd., Balla, Co. Mayo	14,500
Cyril Cullen Ltd., Carrick-on-Shannon, Co. Leitrim	11,240
Fort Daly Foods Ltd., Whitegate, Co. Cavan	5,000
Filigrana Embroidery Factory of Ireland Ltd., Ennistymon, Co. Clare ..	2,500
	<hr/> £103,040

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, 1969, 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	4,107,020	4,033,540	73,480	—
B.—Travelling and Incidental Expenses	93,700	112,502	—	18,802
C.—Post Office Services ..	267,500	258,577	8,923	—
D.—Machinery and Equipment for Security Printing and Stamping	22,570	21,284	1,286	—
E.—Motor Vehicles	19,850	29,335	—	9,485
F.—Law Charges, Fees and Rewards	15,850	28,787	—	12,937
G.—Compensation and Losses ..	10	248	—	238
H.—Expenses in connection with International Organisations	3,500	3,459	41	—
GROSS TOTAL .. £	4,530,000	4,487,732	83,730	41,462
			surplus of Gross Estimate over Expenditure £42,268	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
I.—Appropriations in Aid ..	120,000	151,556	£31,556	
NET TOTAL .. £	4,410,000	4,336,176	Total Surplus to be surrendered £73,824	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—The sum of £230,000 was received from the Vote for Remuneration (No. 52).

B.—Excess was due mainly to increased expenditure on travelling, subsistence and removals following revision of regulations and to increased cost of uniforms and office cleaning. Charges to this subhead include *ex-gratia* payments in four cases amounting to £9 as compensation for personal property damaged or lost in the course of employment (E. 109/41/41).

- C.—Saving was due to expenditure on telephones being less than anticipated.
- D.—Saving was due to replacement equipment not being delivered within the year. This saving was partly offset by unforeseen expenditure on new machinery.
- E.—Excess was due to increase in rates of driving allowances and to unforeseen expenditure on radio telephone equipment, as well as increases in the cost of petrol and repairs, partly offset by a saving in the purchase of new cars.
- F.—Excess mainly due to legal costs against the Revenue Commissioners.
- G.—Compensation amounting to £95 and £92, respectively, was paid in two cases in respect of damage to vehicles and £50 in one case in respect of personal injury. Statement of losses charged to this subhead:—
£10—Minor cash discrepancies not involving fraud or culpable negligence.
- H.—Subscription to the International Union for the Publication of Customs Tariffs did not arise. This saving was offset by increased expenditure in connection with the Customs Co-operation Council.

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Payments received for printing relating to Social Insurance	7,885	7,885
2. Payment received for printing relating to Post Office Services	35,700	36,038
3. Payment received for printing of motor vehicle licences and drivers' licences (Road Fund)	4,540	4,540
4. Moneys received for special attendance of officers ..	41,000	48,625
5. Fines, forfeitures, law costs recovered	20,000	38,106
6. Proceeds of customs sales	4,000	10,475
7. Miscellaneous	6,875	5,887
	<u>£120,000</u>	<u>£151,556</u>

4. Increase in receipts is due to requests for attendance of officers being greater than anticipated.
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:—

	£
Bill of Entry receipts	1,563
Recovery of salary of officers on loan	733
Rent of official premises	754
Merchant Shipping fees	789
General Lighthouse Fund	275
Scrivenery fees	197
Sale of official cars	292
Minor unclassified items, <i>e.g.</i> , surpluses in cash, test bets, etc. ..	1,284
	<u>£5,887</u>

Vote 7

EXTRA REMUNERATION (exceeding £100)

Fourteen members of the Customs and Excise staff received allowances and gratuities varying from £142 to £257 while engaged on Special Inquiry duty.

Five hundred and seventy-seven members of the Customs and Excise staff, one hundred and twenty-eight of the Taxes staff, one hundred and thirty-six of the General Service staff and fifty of the Stamping Branch staff received amounts varying from £101 to £969 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 £317,960.

NOTES

This Account includes expenditure of £5,483 on overtime in respect of staff temporarily lent by other Departments.

This Account also includes expenditure of £314 in respect of remuneration of an officer temporarily lent, without repayment, to another Department.

The Accounts of other Departments include expenditure of £984 in respect of remuneration of officers temporarily lent, without repayment, to this Office.

A sum of £2 received for Customs Late Fee stamps was stolen in a burglary at Culloville Bridge Frontier Post.

S. REAMONN,
Accounting Officer.

OÍFÍG NA gCOIMISINÉIRÍ IONCAIM,
6 Meitheamh, 1969.

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.

VALUE OF COMPUTER WORK DONE FOR OTHER PUBLIC DEPARTMENTS AND OFFICES DURING
THE YEAR ENDED 31ST MARCH, 1969, WITHOUT REPAYMENT

Number of Vote	Department	Amount
		£
4	Central Statistics Office	1,595
6	Office of the Minister for Finance	10,386
8	Public Works and Buildings	131
27	Office of the Minister for Education	7,576
37	Agriculture	1,401
41	Transport and Power	4,005
48	Health	571
		£ 25,665

In addition, Punching Work amounting to £4,280 was carried out for the Department of Finance (Vote 6).

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1969, 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; for the Execution and Maintenance of Drainage and other Engineering Works; and for payment of a Grant-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Office of Public Works: Salaries, Wages and Allowances <i>Original</i> £1,065,000 <i>Supplementary</i> 10	1,065,010	1,011,458	53,552	—
B.—Office of Public Works: Travelling and Incidental Expenses	84,000	95,046	—	11,046
C.—Post Office Services ..	37,000	36,784	216	—
D.—Purchase of Sites and Buildings	300,000	122,764	177,236	—
E.—New Works, Alterations and Additions	5,350,000	5,128,410	221,590	—
F.1.—Maintenance and Supplies	1,280,000	1,222,377	57,623	—
F.2.—Furniture, Fittings and Utensils	130,000	171,016	—	41,016
F.3.—Rents, Rates, etc. ..	700,000	695,394	4,606	—
F.4.—Fuel, Light, Water, Cleaning, etc.	402,000	439,298	—	37,298
G.1.—Arterial Drainage—Surveys	50,000	39,878	10,122	—
G.2.—Arterial Drainage—Construction Works ..	1,020,000	1,022,709	—	2,709
G.3.—Barrow Drainage—Repayment of Advances ..	14,417	14,417	—	—
G.4.—River Fergus Drainage ..	1,200	—	1,200	—
G.5.—Arterial Drainage—Maintenance	225,000	196,422	28,578	—
H.—Purchase and Maintenance of Engineering Plant and Machinery and Stores ..	374,000	335,448	38,552	—
I.—Coast Protection	30,000	4,275	25,725	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
J.—Miscellaneous Marine Schemes	25,000	4,355	20,645	—
K.—National Monuments ..	100,000	132,930	—	32,930
L.—Expense of Operation of the ASGARD (Grant-in-Aid)..	6,000	6,000	—	—
<hr/>				
GROSS TOTAL				
Original £11,193,617				
Supplementary 10				
—————£	11,193,627	10,678,981	639,645	124,999
<hr/>				
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £514,646	
<hr/>				
			Surplus of Appropria- tions in Aid realised	
<hr/>				
Deduct—				
M.—Appropriations in Aid ..	971,617	1,079,883	£108,266	
<hr/>				
NET TOTAL				
Original £10,222,000			Total Surplus to be	
Supplementary 10			surrendered	
—————£	10,222,010	9,599,098	£622,912	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—£55,000 was received from the Vote for Remuneration (No. 52).

B.—An excess caused by increases in the allowances for travelling and subsistence was partially offset by savings on incidental expenses.

D.—Payments falling to be made within the year of account totalled less than expected; they were as follows:—

SERVICE		AMOUNT	DEPARTMENT OF FINANCE AUTHORITY
		£	
DEPARTMENT OF FINANCE			
Revenue Commissioners—			
Waterford	: Custom House — rent redemption (balance)	360	S.2/2/29
Donegal	: Bridgend Road Station—site for septic tank	18	
	Kilclean Frontier Post—site for septic tank	12	
Commissioners of Public Works—			
Dublin	: St. Enda's, Rathfarnham—11½ acre area (costs)	18	S.22/2/53
Wexford	: Ballygeary former Coast Guard Station —rent redemption (deposit) ..	50	S.2/1/30

Vote 8

SERVICE		AMOUNT	DEPARTMENT OF FINANCE AUTHORITY
		£	
DEPARTMENT OF JUSTICE			
Garda Síochána—			
Cavan	: Cavan, No. 1 Farnham Street—premises	6,151	S.2/8/53
	Mullagh—site	442	S.14/5/52
Cork	: Cobh—site for aerial (costs) ..	6	S.102/12/45
Dublin	: Howth Harbour House—lessor's interest (deposit)	50	S.102/16/68
Laois	: Portarlinton—site	456	S.14/5/52
	The Swan—site	75	Do.
Louth	: Blackrock—site (deposit and fees) ..	150	Do.
Waterford	: Portlaw—site (balance)	135	Do.
Westmeath	: Moate—site	200	Do.
Wexford	: Bunclody—site (deposit)	95	Do.
	Killanne—site	141	Do.
DEPARTMENT OF EDUCATION			
Dublin	: National Library, Law Library basement—tenants' interest	4,500	S.2/18/37
DEPARTMENT OF LANDS			
Mayo	: Castlebar—site (balance, costs, etc.) ..	12,316	S.2/13/67
DEPARTMENT OF AGRICULTURE AND FISHERIES			
Kilkenny	: Kilkenny Regional Veterinary Laboratory—site	675	D.306/3/64
Fisheries Branch—			
Cork	: Castletownbere Major Fishery Harbour—area of foreshore	83	S.27/6/61
Waterford	: Dunmore East Major Fishery Harbour—plots of ground: lessee's interest	4,421	S.55/11/44
DEPARTMENT OF EXTERNAL AFFAIRS			
Canada	: Ottawa—residence	48,940	S.2/12/48
Denmark	: Copenhagen—residence	43,475	S.2/9/62

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 24.

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 25.

F.2.—Departmental requirements were greater than expected. A statement of expenditure, Department by Department, is at page 25. The value of stocks held in the Central Furniture Stores on 31st March, 1969, was £51,000, approximately.

F.3.—A statement of expenditure, Department by Department, is at page 25.

F.4.—Prices, especially of electricity, increased.

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 25.

G.1.—The volume of survey work was restricted.

In addition to the charge against the subhead, engineering stores were supplied and services rendered by plant and machinery to the value of £4,900, approximately.

G.2.—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	..	..	32,553
	Moy	..	..	158,471
	Deel	..	..	20,312
	Killimor-Cappagh	..	..	36,922
	Corrib-Headford	..	..	81,019
Existing Embankments:	Boyne	..	..	1,217
	Shannon Estuary	..	..	69,929
	Blanket Nook	..	..	375
Additional Minor Schemes:	Owenovarragh	..	..	20,761
	Carrigahorig	..	..	9,221
	Creagh	..	..	8,941
	Burnfoot	..	..	3,913
	Cloonburn	..	..	3,455
	Knockcroghery	..	..	270

Materials transferred from the Corrib and the Swilly Lower schemes amounted in value to £602 and £6, respectively.

G.5.—Certain schemes were later coming under maintenance than expected.

H.—Certain purchases of plant, machinery and equipment were deferred; requirements of materials, spare parts, stores, etc., were somewhat less than expected. The value of stores held at 31st March, 1969, was £235,000, approximately.

I.—The saving was caused mainly by preliminary negotiations and procedures proving more protracted than expected.

J.—In one case negotiations with the local authority were unsuccessful and in others planning could not be completed as envisaged.

K.—Maintenance requirements were greater than foreseen, and some urgent exploration work became necessary.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Rents (including receipts from lettings of sporting and fishing rights, etc.)	55,000	56,232
2. Charges at harbours, parks, etc.	125,000	147,080
3. Sales of property	20,000	49,151
4. Sales of produce and surplus stores	10,000	15,701
5. Hire of plant	8,000	10,065
6. Recoveries from the Department of Posts and Telegraphs for services carried out on repayment terms	365,000	352,148
7. Recoveries from other Departments, etc., for services carried out on repayment terms	115,000	145,508
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)	205,000	224,511
9. Fees, etc., in connection with the operation of the Local Loans Fund	40,000	57,606
10. Miscellaneous	28,617	21,881
	<u>£971,617</u>	<u>£1,079,883</u>

Vote 8

2. The increase in respect of Dún Laoghaire Harbour proved greater than expected.
3. More sales were completed within the year of account than had been foreseen.
4. The receipts were derived as follows:—
Central Engineering Workshop and Stores, £7,830; Bourn Vincent Memorial Park, £4,740; Inny Catchment Drainage Scheme, £1,393; Central Furniture Stores, £403; sundry other centres, £1,335.
7. Department of Local Government, £8,609; Department of Social Welfare, £63,329; Comhairle Oiliúna, £23,717; National University, £7,768 and Córas Iompair Éireann, £300; in respect of services rendered by the Central Engineering Workshop and Stores, £20,582, by Central Furniture Stores, £3,417, and by Dún Laoghaire Harbour Workshop, £464; agency fees, £13,433; sundry, £3,889.
Provision had not been made for the receipt from An Chomhairle Oiliúna.
8. The total of the receipts which related to the prior year was larger than usual.
9. Loans originating within the year of account were greater than expected.
10. National Schools—adjustments of local contributions, £8,675; work done for other parties, £3,062; licences, football pavilions, etc., Phoenix Park, £1,520; storage, etc., of boats at Dún Laoghaire and Howth Harbours, £569; in respect of services of heating, lighting, etc., £1,274; rebates on cost of solid fuel, £3,212; sundry, £3,569.

EXTRA REMUNERATION (exceeding £100)

As fees for professional services, three Senior Architects received sums totalling £634, £246 and £243, respectively; nine Architects received an aggregate of £6,568 in sums of which the individual totals ranged from £146 to £1,359; two Engineers, Grade II, received sums totalling £369 and £112, respectively; two Engineers, Grade III, received sums totalling £353 and £261, respectively; and the Photographer received £692 from Vote 33.

For extra attendance over a period of about 3 years, a Clerk of Works was paid £416 *ex-gratia*.

As gratuities for the discharge of higher duties an Assistant Principal Officer received £101, a Clerk-Typist £113 and a Clerk of Works £103.

Payments for overtime totalled £3,474 which included £122 paid to a Staff Officer, £131, £144 and £112 paid to individual Clerical Officers, £172, £127 and £110 paid to individual Clerk-Typists and £101 paid to a Messenger.

NOTES

1. This Account includes expenditure of approximately £8,600 in respect of staff lent, without repayment, to other Offices.
2. Services rendered to other Departments, without repayment, amounted to £1,000, approximately.
3. Contractors were paid a total of £529 *ex-gratia* in four cases following the introduction of shorter hours, a guaranteed working week and a pension scheme; £107 was paid in a fifth case in respect of an unforeseen increase in the statutory contributions under the Social Welfare Acts (S.17725; S.2/3/25).
4. A total of £345 was paid in settlement of claims for compensation by eight landowners in respect of flooding of their lands at various times between 1965 and 1967 as a result of breaches in the River Blackwater embankment; in addition, there was a payment of £16 arising out of flooding which had occurred in 1964 (S.50/2/46).
5. A sum of £50 was paid *ex-gratia* to the owner of a car which was damaged by deer in the Phoenix Park, Dublin.
6. The following losses by fire, not covered by insurance, were sustained:—

	£
Passage East Garda Station, Co. Waterford ..	1,100 (estimated)
Piltown Garda Station, Co. Kilkenny ..	188
Mellows Agricultural College, Athenry, Co. Galway ..	1,900 (estimated)
Government Buildings (West Block), Dublin ..	400 (estimated)

7. A total of £1,967 was paid, *ex-gratia*, on foot of twenty-two claims for damage caused by drainage construction works (S.59/3/51; S.59/3/37 and S.59/1/68).
8. Within the year of account, payments totalling £1,863 were made as the State's proportion of compensation and costs in the settlement of a claim which arose out of a road accident involving a State vehicle in 1965; in addition, a sum of £7,041 was lodged in Court in connection with a claim for compensation arising out of a road accident which occurred in 1964 (S.48/3/47).
9. There were thirteen cases of malicious damage, the total extent of which was £215.
10. Articles to a total value of £61, lost in twenty-one cases of theft, were written off.
11. Stores and equipment to a total value of £98 lost at three centres were written off (S.76/1/53).
12. Harbour dues amounting to £98 were written off as irrecoverable (S.31/1/40).
13. The net expenditure during the year on Post Office buildings charged to Telephone Capital Account amounted to £184,614.

H. J. MUNDOW,
Oifigeach Cuntasaíochta.

OIFIG NA NÓIBREACHA POIBLÍ,
19 Meitheamh, 1969.

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

E. F. SUTTLE,
Comptroller and Auditor General.

STATEMENT OF RECEIPTS AND PAYMENTS BY THE COMMISSIONERS OF PUBLIC WORKS ON THE UNDER-MENTIONED NON-VOTED SERVICE IN THE YEAR ENDED 31ST MARCH, 1969

SERVICE	Balance, 1st April, 1968	Receipts, 1968-69	Payments, 1968-69	Balance, 31st March, 1969
	£	£	£	£
Marine Works (Ireland) Act 1902, Maintenance Fund..	(Dr.) 1,292	607	832	(Dr.) 1,517 (a)

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

NOTE: Within the year of account the pier at Renard Point, Co. Kerry, was transferred to the County Council which also assumed responsibility for its maintenance.

H. J. MUNDOW,
Oifigeach Cuntasaíochta.

OIFIG NA NÓIBREACHA POIBLÍ,
19 Meitheamh, 1969.

Vote 8

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

Departments, etc.					Vote	Expenditure
					£	£
Houses of the Oireachtas	..	..	..	..	65,500	29,343
Department of the Taoiseach	..	..	..	..	45,000	97,126
Finance	..	..	..	..	446,200	440,950
Justice	..	..	..	..	355,000	181,112
Local Government	..	..	..	..	2,000	5,485
Education	..	..	..	..	3,185,000	3,653,420
Lands	..	..	..	..	12,000	2,933
Agriculture and Fisheries	..	..	..	..	978,000	460,762
Labour	..	..	..	..	14,800	2,150
Industry and Commerce	..	..	..	..	30,000	25,523
Transport and Power	..	..	..	..	2,500	—
Posts and Telegraphs	..	..	..	..	120,000	135,101
External Affairs	..	..	..	..	3,500	4,248
Social Welfare	..	..	..	..	1,500	102
Minor New Works not exceeding £2,000 each	..	..	..	..	40,000	49,095
Urgent and Unforeseen Works	..	..	..	..	5,000	1,241
Minor Balances of Expenditure (not provided for above) on Works of prior years	..	..	..	..	44,000	39,819
					<u>£5,350,000</u>	<u>£5,128,410</u>

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 ..	26,610	29,928	2,000	1,459	—	—	6,500	6,389
Oireachtas ..	43,850	19,695	5,000	2,861	—	—	8,000	8,240
Taoiseach ..	3,630	3,059	1,000	2,167	29,000	28,403	5,500	2,342
Comptroller and Auditor General ..	1,000	1,109	50	47	6,850	6,378	350	421
Finance ..	477,700	495,914	20,550	30,542	260,150	220,180	83,500	95,682
Justice ..	203,750	178,909	8,250	8,997	68,800	80,549	64,000	61,295
Local Government	16,680	11,813	3,000	3,412	40,600	27,317	6,000	5,837
Education ..	89,930	74,471	7,250	9,728	21,000	16,987	26,800	26,292
Lands ..	30,590	31,092	4,000	7,061	7,800	9,043	22,000	25,116
Gaeltacht ..	1,280	69	300	90	2,000	1,360	350	248
Agriculture and Fisheries ..	69,810	82,750	6,300	12,285	43,000	41,880	57,000	75,163
Labour ..	3,140	1,019	300	610	45,400	62,815	1,500	1,289
Industry and Commerce ..	23,800	17,425	3,500	5,023	6,000	33,160	7,000	6,725
Transport and Power ..	23,640	14,390	1,500	1,200	9,300	7,768	8,500	7,728
Posts and Tele- graphs ..	122,570	114,573	20,500	25,723	2,000	2,294	35,000	40,641
Defence ..	15,465	20,069	2,000	4,004	2,700	2,679	9,000	11,455
External Affairs ..	46,840	62,289	21,000	23,797	139,000	136,612	22,000	25,264
Social Welfare ..	35,340	39,378	5,000	7,585	14,000	16,983	28,000	28,365
Health ..	22,375	24,425	3,000	6,495	2,400	986	11,000	10,806
Unallocated ..	22,000	—	15,500	17,930	—	—	—	—
TOTAL ..	£1,280,000	1,222,377	130,000	171,016	700,000	695,394	402,000	439,298

ACCOUNT of the sum expended, in the year ended 31st March, 1969, 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	46,850	36,342	10,508	—
B.—Travelling and Incidental Expenses	500	453	47	—
C.—Post Office Services ..	750	693	57	—
D.—Apparatus and Chemical Equipment	2,500	7,529	—	5,029
GROSS TOTAL .. £	50,600	45,017	10,612	5,029
			Surplus of Gross Estimate over Expenditure £5,583	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
E.— <i>Deduct—</i> Appropriations in Aid ..	1,600	1,912	£312	
NET TOTAL .. £	49,000	43,105	Total Surplus to be surrendered £5,895	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—The saving was mainly due to unfilled vacancies.

C.—The grant for this item is necessarily conjectural.

D.—The excess was caused by the purchase of additional essential equipment and by price alterations.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts for various analyses, examinations, tests, etc. ..	1,440	1,759
2. Recovery from Road Fund in respect of analysis of road-making materials	150	150
3. Miscellaneous	10	3
	£1,600	£1,912

NOTE

In addition to the amount expended under Subhead A, a further sum of £3,200 was charged to the Vote for Remuneration (No. 52).

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
17th June, 1969.

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, 1969, 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	86,800	77,594	9,206	—
A.2.—Examiners, etc. .. .	23,000	13,204	9,796	—
B.—Travelling and Incidental Expenses .. .	7,000	8,577	—	1,577
C.—Post Office Services ..	3,300	3,036	264	—
D.—Examinations .. .	13,700	11,412	2,288	—
GROSS TOTAL .. £	133,800	113,823	21,554	1,577
			Surplus of Gross Estimate over Expenditure £19,977	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
<i>Deduct—</i>				
E.—Appropriations in Aid ..	82,000	80,595	£1,405	
			Net Surplus to be surrendered £18,572	
NET TOTAL .. £	51,800	33,228		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—Additional staff originally expected to be needed from the beginning of the year were not, in the event, needed until later in the year.
- A.2.—Increases in fees to examiners came into force later than expected and medical fees paid were lower than estimated.
- B.—The increase in mileage allowances to examiners using their own motor cars and the travelling expenses paid to certain overseas candidates gave rise to the excess.
- C.—The cost of these services was not as high as anticipated.
- D.—Fewer examination centres were required than were provided for.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from the Department of Posts and Telegraphs ..	52,500	52,500
2. Receipts from County and County Borough Councils and Harbour Authorities (No. 39 of 1926 (sec. 12) and No. 9 of 1946 (sec. 38))	29,500	28,095
	£82,000	£80,595

EXTRA REMUNERATION (exceeding £100)

A Cleaner received a sum of £169 in respect of overtime. The total amount of expenditure on overtime during the year was £905.

NOTES

In addition to the amount expended under Subhead A.1, a further sum of £6,800 was charged to the Vote for Remuneration (No. 52).

Fees (stamps) amounting to £8,215 in respect of this service were received during the year.

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
18th June, 1969.

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, 1969, 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) . .	60,000	60,000	—	—

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
23rd May, 1969.

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

E. F. SUTTLE,
Comptroller and Auditor General.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1969, 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 ..	1,537,000	1,498,811	38,189	—
A.1.—Pensions for Widows and Children of Certain Officers				
<i>Original</i>	Nil			
<i>Supplementary</i>	£20			
	20	—	20	—
B.—Additional Allowances and Gratuities in respect of Established Officers ..	671,000	592,941	78,059	—
C.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921	21,000	20,982	18	—
D.—Agency Payments in respect of Compensation Allowances	39,500	35,798	3,702	—
E.—Gratuities in respect of Unestablished Officers and other non-pensionable Persons ..	119,000	100,101	18,899	—
F.—Injury Grants	30,000	13,491	16,509	—
G.—Fees to Medical Referees and Occasional Fees to Doctors	500	117	383	—
H.—Compensation in respect of Death or Personal Injuries and other Expenses in connection therewith ..	2,000	1,881	119	—
I.—Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows	61,500	61,007	493	—
GROSS TOTAL				
<i>Original</i>	£2,481,500			
<i>Supplementary</i>	20			
	£ 2,481,520	2,325,129	156,391	—
			Surplus of Gross Estimate over Expenditure £156,391	

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£		
	Estimated	Realised		Surplus of Appropriations in Aid realised
<i>Deduct—</i>				
J.—Appropriations in Aid				
Original £181,500				
Supplementary 10				
	181,510	208,161		£26,651
NET TOTAL				
Original £2,300,000				Total Surplus to be surrendered
Supplementary 10				£183,042
£ 2,300,010		2,116,968		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—Saving due to the number of retirements being less than anticipated.
- D.—Savings due to deaths were greater than anticipated.
- E.—The number of awards was less than anticipated.
- F.—The number and average cost of lump sum settlements of claims under the Workmen's Compensation Acts, on which expenditure mainly depends, cannot be closely estimated and were less than anticipated.
- G.—The number of medical examinations required was less than anticipated.
- H.—The number of claims by Civil Defence volunteers, on which expenditure largely depends, cannot be accurately 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)	39,500	38,070
2. Payment by local authorities under Sections 82 and 84 of the Local Government (Superannuation) Act, 1948 and Section 57 of the Local Government (Superannuation) Act, 1956, towards certain awards made under the Superannuation Acts	600	2,038
3. Receipt from the Social Insurance Fund and the Occupational Injuries Fund for pension liability of staff (No. 11 of 1952 (sec. 40) and No. 16 of 1966 (sec. 37)) ..	113,779	113,779
4. Pension liability in respect of officers on loan, etc. ..	27,571	33,717
5. Miscellaneous	50	10

		Estimated	Realised
		£	£
6. Contributions to Civil Servants' Widows' and Children's Pensions Scheme			
<i>Original</i>	Nil		
<i>Supplementary</i>	£10		
		10	20,547
TOTAL			
<i>Original</i>	£181,500		
<i>Supplementary</i>	10		
		£181,510	£208,161

EXTRA REMUNERATION (exceeding £100)

Seventy-two pensioners received from public funds sums ranging from £105 to £3,047 as remuneration for services rendered.

NOTE

In addition to the expenditure charged to Subheads A and I in this Account, sums of £28,510 and £2,200, respectively, were charged to the Vote for Increases in Pensions (No. 50) in respect of increases in certain pensions, etc.

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
25th June, 1969.

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, 1969,
compared with the sum granted, for Secret Service.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Secret Service	11,500	8,216	3,284	—

Surplus to be surrendered .. £3,284

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

The estimate is necessarily conjectural.

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
19th June, 1969.

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

E. F. SUTTLE,
Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1969, 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 ..	13,570,000	13,240,313	329,687	—
B.—Supplementary Allowance ..	2,910,000	2,889,578	20,422	—
C.—Employment Allowance ..	850,000	846,641	3,359	—
TOTAL ..	£17,330,000	16,976,532		—
Surplus to be surrendered ..			£353,468	

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
6th June, 1969.

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, 1969, 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	221,000	209,171	11,829	—
B.—Travelling and Incidental Expenses	1,000	1,407	—	407
C.—Post Office Services ..	3,200	2,401	799	—
D.—Witnesses' Expenses, etc. ..	34,000	34,692	—	692
E.—Fees to Counsel				
<i>Original</i> £46,000				
<i>Supplementary</i> 30,000				
	76,000	60,633	15,367	—
F.—General Law Expenses ..	15,000	14,643	357	—
G.—Defence of Public Servants ..	2,000	519	1,481	—
	352,200	323,466	29,833	1,099
Deduct—				
Anticipated Savings on various Subheads (see Supplementary Estimate) ..	10,000	—	10,000	—
GROSS TOTAL				
<i>Original</i> £322,200				
<i>Supplementary</i> 20,000				
	£ 342,200	323,466	19,833	1,099
			Surplus of Gross Estimate over Expenditure £18,734	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
H.—Appropriations in Aid ..	7,200	9,844	£2,644	
NET TOTAL				
<i>Original</i> £315,000				
<i>Supplementary</i> 20,000				
	£ 335,000	313,622	Total Surplus to be surrendered £21,378	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due to vacancies not being filled.

B.—The excess was mainly due to increases in travelling expenses and scrivenery costs.

C.—Some accounts were not received before the end of the year.

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

APPROPRIATIONS IN AID

	Estimated	Realised
	<u>£</u>	<u>£</u>
1. Costs and Fees recovered by the Chief State Solicitor, etc. . .	4,800	7,444
2. Local Loans Fund, expenses of management	400	400
3. Receipts from the Department of Posts and Telegraphs . .	2,000	2,000
	<u>£7,200</u>	<u>£9,844</u>

EXTRA REMUNERATION

The total amount of expenditure on overtime was £583.

NOTE

In addition to the amount expended under Subhead A, a further sum of £9,600 was charged to the Vote for Remuneration (No. 52).

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
24th June, 1969.

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, 1969, 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) <i>Original</i> £58,000 <i>Supplementary</i> 13,000	71,000	71,000	—	—
B.—Property Values (Arbitrations and Appeals)	4,200	4,446	—	246
C.—Bounties (Triplets and Cen- tenarians)	200	130	70	—
D.—The Irish Society for the Prevention of Cruelty to Children (Grant-in-Aid) <i>Original</i> £6,000 <i>Supplementary</i> 6,000	12,000	12,000	—	—
E.—Commemoration of Easter Rising, 1916	3,000	1,112	1,888	—
F.—The Olympic Council of Ireland (Grants-in-Aid) ..	12,000	11,000	1,000	—
G.—Commemoration of First Dáil Éireann 1919 <i>Original</i> Nil <i>Supplementary</i> £1,000	1,000	699	301	—
H.—British Special Import De- posit Scheme <i>Original</i> Nil <i>Supplementary</i> £69,000	69,000	63,566	5,434	—
TOTAL <i>Original</i> £83,400 <i>Supplementary</i> 19,000 <i>Do.</i> 70,000	£ 172,400	163,953	8,693	246

Surplus to be surrendered .. £8,447

EXTRA RECEIPTS PAYABLE TO EXCHEQUER

Receipts from sale of 1916 Commemoration Booklet £5,182

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—The amount of travelling done by the Property Arbitrator was greater than expected.
- C.—The provision is necessarily conjectural.
- E.—The account from the printers for a volume of historical essays was not received before the end of the year.
- F.—The grant-in-aid of the expenses of the Council arising out of participation in equestrian events in the Olympic Games was not issued in full as the audited accounts of the Royal Dublin Society's Irish Olympic Fund, which are used to determine the amount payable, were not available before the end of the year.
- G.—The provision was necessarily conjectural.
- H.—Some claims were not presented before the end of the year.

NOTES

In addition to the amount expended under Subhead B, a further sum of £300 was charged to the Vote for Remuneration (No. 52).

Fees (stamps) amounting to £3,249 in respect of this service were received during the year.

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
19th June, 1969.

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, 1969, compared with the sum granted, for the Salaries and Expenses of the Stationery Office; for Printing and Binding, Paper, Publications, Office Machinery and other Office Supplies for Public Services; and for sundry Miscellaneous Purposes.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	141,400	137,046	4,354	—
B.—Travelling and Incidental Expenses	4,500	4,666	—	166
C.—Post Office Services ..	17,000	16,907	93	—
D.—Printing and Binding ..	397,800	433,985	—	36,185
E.—Paper and Publications ..	390,000	372,703	17,297	—
F.—Office Machinery and other Office Supplies	363,700	347,193	16,507	—
GROSS TOTAL .. £	1,314,400	1,312,500	38,251	36,351
			Surplus of Gross Estimate over Expenditure £1,900	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
G.—Appropriations in Aid ..	234,400	253,277	£18,877	
			Total Surplus to be surrendered	
NET TOTAL .. £	1,080,000	1,059,223	£20,777	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

D.—Accurate estimation is difficult because of the variety of printing and binding requirements. Unexpected increases in contract rates contributed to the excess.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Sales of publications	40,000	48,435
2. Advertisements and notices in Government publications ..	700	615
3. Supplies and services provided on repayment	192,000	201,523
4. Sales of waste paper and surplus stores and other miscellaneous receipts	1,700	2,704
	<u>£234,400</u>	<u>£253,277</u>

1. The estimate was based on the trend in sales expected when the estimate was prepared.
2. Receipts were lower than expected because of a falling off in the number of notices received for publication in *Iris Oifigiúil*, partly offset by higher receipts than expected from advertisements in Government publications.
4. Receipts from sales of surplus stores were higher than expected.

VALUE OF STOCK IN HAND ON 31ST MARCH, 1969

	£
Paper	148,129
Miscellaneous stores	24,365
	<u>£172,494</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 £100)

Thirty-eight officers of different grades were paid sums varying from £101 to £362 for overtime and for higher duties. The total amount paid in respect of overtime was £7,330.

NOTES

In addition to the amount expended under Subhead A, a further sum of £10,400 was charged to the Vote for Remuneration (No. 52).

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

Payment of £68, in addition to the amount payable under a printing contract, was made on an extra-contractual basis to a contractor in respect of charges not provided for in the contract (S.46/1/52).

Free copies of official publications were issued to—

International Labour Office	£16 (S.46/2/35)
Library of the Council of Europe	£17 (S.46/13/50)
The Editor of the <i>Irish Law Times and Solicitors' Journal</i>	£7 (S.46/3/50)
Food and Agriculture Organisation	£11 (S.71/14/46)
Library Committee of King's Inns	£11 (S.46/29/30)
The New University of Ulster	£77 (S.46/1/39)

BRIAN O BROLCHAIN,
Accounting Officer.

STATIONERY OFFICE,
30th May, 1969.

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, 1969, 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	331,600	315,928	15,672	—
B.—Travelling and Incidental Expenses	39,250	37,889	1,361	—
C.—Post Office Services ..	4,440	4,235	205	—
D.—Stores	7,530	8,106	—	576
E.—Equipment	7,930	4,553	3,377	—
GROSS TOTAL .. £	390,750	370,711	20,615	576
			Surplus of Gross Estimate over Expenditure £20,039	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
F.—Appropriations in Aid ..	47,750	55,139	£7,389	
NET TOTAL .. £	343,000	315,572	Total Surplus to be surrendered £27,428	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Savings due mainly to delay in filling vacancies, retirements and resignations. A sum of £21,000 was received from the Vote for Remuneration (No. 52).
- B.—It is difficult to forecast accurately in advance the cost of travelling expenses.
- C.—Two quarterly telephone accounts were outstanding at the end of the year.
- D.—A number of accounts in respect of goods delivered in the previous year were not furnished until 1968–69; the resultant excess was partially offset by savings on some other items which cost less than estimated.
- E.—An account in respect of equipment delivered in 1968–69 was not furnished within the year.

APPROPRIATIONS IN AID

						Estimated	Realised
						£	£
VALUATION OFFICE							
1. Contributions by rating authorities pursuant to 37 and 38 Vict., c. 70 in respect of the expenses of the annual revision of valuations						6,295	6,295
2. Fees payable pursuant to 23 Vict., c. 4 (sec. 9)						1,200	1,339
3. Miscellaneous						1,205	1,449
ORDNANCE SURVEY							
4. Sales of maps						39,000	46,046
5. Miscellaneous						50	10
						<u>£47,750</u>	<u>£55,139</u>

2, 3, 4 and 5. It is difficult to forecast accurately receipts under these headings.

EXTRA REMUNERATION (exceeding £100)

A Clerical Officer received £102 for overtime. The total amount paid in respect of overtime was £2,154.

NOTE

A sum of £80/£90 was written off in respect of the loss of a quantity of paper spoiled in the course of a printing job (S.58/6/60).

J. MOONEY,
Accounting Officer.

VALUATION OFFICE,
8th July, 1969.

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, 1969, WITHOUT REPAYMENT

Vote No.	Department	Face Value of Maps	Cost of Special Work	Total
		£	£	£
1	President's Establishment	1	—	1
4	Central Statistics Office	15	—	15
6	Office of the Minister for Finance ..	2	210	212
7	Office of the Revenue Commissioners ..	1	167	168
8	Public Works and Buildings	1,464	—	1,464
15	Law Charges	48	—	48
17	Stationery Office	4	—	4
18	Valuation and Ordnance Survey ..	1,240	6	1,246
20	Office of the Minister for Justice ..	121	3	124
21	Garda Síochána	1,938	397	2,335
24	Land Registry and Registry of Deeds ..	13,476	—	13,476
26	Local Government	1,020	—	1,020
27	Office of the Minister for Education ..	12,520	5,977	18,497
34	Lands	10,581	—	10,581
35	Forestry	6,567	—	6,567
36	Roinn na Gaeltachta	56	—	56
37	Agriculture	1,521	—	1,521
38	Fisheries	875	—	875
39	Labour	5	—	5
40	Industry and Commerce	306	—	306
41	Transport and Power	622	—	622
43	Defence	7,789	127	7,916
45	External Affairs	—	576	576
47	Social Welfare	4	—	4
48	Health	9	—	9
	TOTAL .. £	60,185	7,463	67,648

APPENDIX B

FACE VALUE OF MAPS PRESENTED DURING THE YEAR ENDED 31ST MARCH, 1969, TO VARIOUS INSTITUTIONS

National Library	..	..	..	£	132
British Museum, London	..	..	..		132
Department of State, Washington, U.S.A.	..	..	..		132
Cambridge University Library	..	..	..		119
Bodleian Library, Oxford	..	..	..		119
Trinity College, Dublin	..	..	..		95
University College, Dublin	..	..	..		95
National Library, Scotland	..	..	..		7
National Library Wales	..	..	..		7
British House of Commons	..	..	..		7
Queen's University, Belfast	..	..	..		7
Magee University College, Derry	..	..	..		7
Royal Geographical Society, London	..	..	..		7
Dag Hammarskjold Library, U.N.O., New York	..	..	..		4
TOTAL	..	..	..	£	870

ACCOUNT of the sum expended, in the year ended 31st March, 1969, 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. ..	996,500	955,309	41,191	—
B.—Contributions towards Rates on Premises occupied by Representatives of External Governments	12,500	9,751	2,749	—
GROSS TOTAL .. £	1,009,000	965,060	43,940	—
			Surplus of Gross Estimate over Expenditure £43,940	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
<i>Deduct—</i> C.—Appropriations in Aid ..	131,000	121,921	£9,079	
NET TOTAL .. £	878,000	843,139	Net Surplus to be surrendered £34,861	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Accurate estimation is difficult because poundage rates and possible additional commitments are not known in advance.
- B.—Claims were not received to the extent anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipt from the Social Insurance Fund and the Occupational Injuries Fund in respect of premises occupied in connection with Social Insurance (No. 11 of 1952 (sec. 40))	21,250	20,522
2. Receipts from Post Office Savings Bank for premises occupied in connection therewith	1,600	1,417
3. Payments by local authorities for premises occupied by Local Accounts and Supply Staff, Department of Local Government (No. 20 of 1925 (sec. 10))	300	346

Vote 19

	Estimated	Realised
	£	£
4. Receipts in respect of premises occupied by the Department of Posts and Telegraphs	107,850	99,636
	<u>£131,000</u>	<u>£121,921</u>
4. The total contribution in lieu of rates payment made on behalf of the Department of Posts and Telegraphs was less than estimated.		

J. MOONEY,
Accounting Officer.

VALUATION OFFICE,
8th July, 1969.

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, 1969, 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	250,200	233,934	16,266	—
B.—Travelling and Incidental Expenses	8,900	10,976	—	2,076
C.—Post Office Services ..	10,400	11,418	—	1,018
D.1.—Payments to the Incorporated Council of Law Reporting for Ireland ..	5,500	5,500	—	—
D.2.—Committee on Irish and Comparative Law (Grant-in-Aid)	25	25	—	—
E.—Commissions and Special Inquiries	1,500	11,934	—	10,434
F.—Legal Aid	16,000	9,289	6,711	—
GROSS TOTAL .. £	292,525	283,076	22,977	13,528
			Surplus of Gross Estimate over Expenditure £9,449	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—				
G.—Appropriations in Aid ..	525	269	£256	
NET TOTAL .. £	292,000	282,807	Net Surplus to be surrendered £9,193	

EXTRA RECEIPTS PAYABLE TO EXCHEQUER

	Estimated	Realised
	£	£
Fees for Nationality and Citizenship Certificates (No. 26 of 1956)	1,200	1,589

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Savings due mainly to delay in filling vacancies and to staff changes involving appointments at lower points in salary scales. £17,000 was received from the Vote for Remuneration (No. 52).

Vote 20

B.—Greater volume of travelling; increased travel and subsistence rates; and increased purchase of historical documents.

C.—Increased cost of telephone and telephonist services. Also some telephone accounts proper to 1967–68 were received for payment in 1968–69.

E.—Mainly due to expenses of the L. O'Mahony Tribunal.

F.—Expenditure was less than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Refunds of certain payments made under Subhead D.1 ..	250	21
2. Miscellaneous	275	248
	<u>£525</u>	<u>£269</u>

1. Receipts from sale of legal text books during the year were not realised to the extent expected.

2. Receipts from charges for searches and from lettings of theatre in Office of Film Censor less than anticipated.

EXTRA REMUNERATION

The total amount paid for overtime was £1,054.

NOTE

Fees (stamps) were received as follows:—

	£
Film Censorship	4,697
Searches, copies, etc., in Public Record Office	645

Total expenditure in respect of Commissions and Special Inquiries on account of which payments were made in the year 1968–69.

Commission or Special Inquiry	Year of Appointment	Total Expenditure to 31st March, 1969
		£
Committee on Court Practice and Procedure	1961–62	1,822
Committee on Law of Bankruptcy ..	1962–63	1,602
Landlord and Tenant Commission ..	1965–66	2,167
L. O'Mahony Tribunal	1967–68	12,663
Commission on Garda Pay ..	1968–69	225

P. BERRY,
Accounting Officer.

DEPARTMENT OF JUSTICE,
13th June, 1969.

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, 1969, compared with the sum granted, for the Salaries and Expenses of the Garda Síochána, including Pensions, etc.; for payments of Compensation and other Expenses arising out of service in the Local Security Force; and for payment of a Grant-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances				
<i>Original</i> £6,757,000				
<i>Supplementary</i> 30,000				
	6,787,000	6,760,668	26,332	—
B.—Travelling and Incidental Expenses				
<i>Original</i> £322,100				
<i>Supplementary</i> 80,000				
	402,100	393,893	8,207	—
C.—Post Office Services ..	246,200	260,631	—	14,431
D.—Clothing and Equipment ..	153,300	133,891	19,409	—
E.—Station Services				
<i>Original</i> £90,200				
<i>Less Supplementary</i> 3,500				
	86,700	96,683	—	9,983
E.1.—Garda Síochána Medical Aid Society (Grant-in-Aid)				
<i>Original</i> Nil				
<i>Supplementary</i> £3,500				
	3,500	3,500	—	—
F.—Transport				
<i>Original</i> £305,700				
<i>Less Supplementary</i> 40,000				
	265,700	249,636	16,064	—
G.—Superannuation and other Non-Effective Payments				
<i>Original</i> £2,741,400				
<i>Less Supplementary</i> 70,000				
	2,671,400	2,630,955	40,445	—
GROSS TOTAL				
<i>Original</i> £10,615,900				
<i>Supplementary</i> Nil				
	£10,615,900	10,529,857	110,457	24,414
			Surplus of Gross Estimate over Expenditure £86,043	

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£ Estimated	£ Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
H.—Appropriations in Aid				
<i>Original</i> £617,900				
<i>Less Supplementary</i> 60,000				
	557,900	558,999	£1,099	
NET TOTAL				
<i>Original</i> £9,998,000				
<i>Supplementary</i> 60,000				
	£10,058,000	9,970,858	Total Surplus to be surrendered £87,142	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—A sum of £464,000 was received from the Vote for Remuneration (No. 52).
- C.—Excess due to an increase in telephone rental charges together with increased use of the telephone service.
- D.—Saving due mainly to the fact that accounts for uniform items from the contractors were not received before the 31st March, 1969. There was a reduction in the intake of recruits compared with the number provided for.
- E.—Expenditure on fuel and light and on the supply of furniture to Garda stations was greater than estimated.
- F.—Saving due to the non-supply of replacement Garda vehicles owing to strike action at the manufacturers' plant in Britain. The supply of replacement motor-cycles was also less than anticipated.
- G.—The numbers of retirements and deaths during the year were less than anticipated
A sum of £63,000 was received from the Vote for Increases in Pensions (No. 50).

APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Payment from Road Fund under Roads Act, 1920 and Road Traffic Acts 1961 and 1968			
<i>Original</i> ..	£540,550		
<i>Less Supplementary</i> ..	70,000		
		470,550	471,023
2. Miscellaneous receipts			
<i>Original</i> ..	£77,350		
<i>Supplementary</i> ..	10,000		
		87,350	87,976
TOTAL			
<i>Original</i> ..	£617,900		
<i>Less Supplementary</i> ..	60,000		
		£557,900	£558,999

Vote 21

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:—

	£
Repayment of advances under Subhead B	13,911
Payments for services rendered by the Garda Síochána	16,449
Recovery in respect of loss of property, or damage to stores, etc.	1,525
Proceeds of sales of old stores and cast uniforms and forfeited and unclaimed property	24,331
Fees for accident reports	25,145
Receipts from mental hospital authorities in respect of expenses incurred by Garda Síochána under the Mental Treatment Act, 1945	264
Amounts recovered in respect of loss of services of members of the Force injured in accidents, etc.	63
Centage charge to Insurance Companies for the collection of insurance premiums	5,667
Minor unclassified items	621
	<hr/>
	£87,976

STATEMENT OF LOSSES (Stores, etc.)

In sixty-seven accidents involving Garda Síochána vehicles the damage amounting to £2,152 was attributable to Garda personnel. In the case of two accidents sums totalling £90 were recovered under halving agreements and in one of these and two other cases, sums amounting to £82 were received in settlement (S.16/1/58 and S.13/18/56).

In one hundred and sixty-one accidents involving Garda Síochána vehicles the damage amounting to £2,686 was not attributable to Garda personnel. On foot of seven of these cases sums totalling £348 were received under halving agreements and in six of these and three other cases sums totalling £533 were received in settlement (S.16/1/58 and S.13/18/56).

EXTRA REMUNERATION (exceeding £100)

Two civilian employees received £243 and £151 for overtime. The total amount paid in respect of overtime was £922.

NOTES

Expenditure under Subhead F includes £140 for third party insurance in respect of the use of Garda Síochána cars in Northern Ireland.

£730 was received in respect of fees (stamps) for the use of vehicle plates under the Road Transport Acts.

Assistance was rendered by the Department of Defence in disposing of explosive materials (S.4/11/62).

A Ford car (estimated market value £130) was transferred from the Garda Síochána to St. Patrick's Institution on a non-payment basis (S.13/21/62).

An *ex-gratia* payment amounting to £45 was made to a civilian who suffered injury assisting the Gardaí (S.13/7/68).

GARDA SÍOCHÁNA REWARD FUND, 1968-69

The appended statement shows the total receipts proper to the Fund for the year 1968-69, the amount of payments in that period and the balance of the Fund at 31st March, 1969.

	£		£
Balance from previous year ..	10,472	Payments during the year ended 31st March, 1969 ..	11,147
Total amount credited in the year 1st April, 1968 to 31st March, 1969	12,346	Balance on 31st March, 1969	11,671
	<u>£22,818</u>		<u>£22,818</u>

On the 31st March, 1969, sums amounting to £422, payable to the Reward Fund, were held in suspense accounts.

The receipts into the Fund for the year amounted to £12,346 as shown hereunder:—

	£
Weights and measures fees	9,500
Disciplinary fines	501
Revenue fines	1,715
Fishery fines	99
Contribution from Garda Vote	415
Miscellaneous receipts	116
	<u>£12,346</u>

P. BERRY,
Accounting Officer.

DEPARTMENT OF JUSTICE,
24th June, 1969.

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, 1969, 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	299,000	302,965	—	3,965
B.—Prison Services, Maintenance, etc.	114,000	108,255	5,745	—
C.—Travelling and Incidental Expenses	35,200	35,092	108	—
D.—Post Office Services ..	9,300	9,476	—	176
E.—Manufacturing Department and Farm	32,500	29,426	3,074	—
GROSS TOTAL .. £	490,000	485,214	8,927	4,141
			Surplus of Gross Estimate over Expenditure £4,786	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
<i>Deduct—</i> F.—Appropriations in Aid ..	41,000	32,368	£8,632	
NET TOTAL .. £	449,000	452,846	Net Excess £3,846	

Estimated daily average number of prisoners 580

Actual daily average number of prisoners 620

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Excess due to provision of staff for Shanganagh (opened October, 1968). £22,000 was received from the Vote for Remuneration (No. 52).

B.—Saving due to the fact that some accounts were not presented for payment within the year and that the full amount of building and maintenance works provided for was not executed. The saving was offset in part by an increase in the cost of victualling due to an increase in the number of prisoners.

E.—Saving due mainly to decreased purchases of mailbag materials.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from manufacturing department and farm (including produce used in prisons)	39,500	31,071
2. Miscellaneous	1,500	1,297
	<u>£41,000</u>	<u>£32,368</u>

1. Decrease in receipts from tailoring and mailbag making. Some large amounts due in respect of sales during the year were not received within the year.
2. A lesser quantity of stores than expected was available for sale.

EXTRA REMUNERATION (exceeding £100)

Forty-nine officers received sums varying from £101 to £306 for overtime.
The total amount paid in respect of overtime was £16,444.

P. BERRY,
Accounting Officer.

DEPARTMENT OF JUSTICE,
10th July, 1969.

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.

ABSTRACT STATEMENT OF THE MANUFACTURING ACCOUNTS OF THE PRISONS FOR THE YEAR ENDED 31st MARCH, 1969

<i>Dr.</i>				<i>Cr.</i>
	Agriculture	Other Industries	Total	
Stock in hand, 1st April, 1968	£ 1,766	£ 20,378	£ 22,144	
Purchases, 1968-69	2,052	29,924	31,976	£ 34,536
Profit	916	3,241	4,157	23,741
	4,734	53,543	58,277	
	£			£ 58,277

*Manufactory materials, £19,506; manufactured goods, £131; tools, etc., £4,104

RECONCILIATION WITH APPROPRIATION ACCOUNT

Amount due in respect of purchases as at 1st April, 1968	£ 4,137	Amount due in respect of sales as at 1st April, 1968 ..	£ 6,575
Purchases during the year to 31st March, 1969	31,976	Sales during year to 31st March, 1969	34,536
	36,113		41,111
*Amount due in respect of purchases as at 31st March, 1969	6,687	†Amount due in respect of sales as at 31st March, 1969	10,040
Expenditure from Subhead E as per Appropriation Account	29,426	Receipts under Subhead F (1) as per Appropriation Account	31,071
		†Viz.—Public Departments, £8,650; other persons, £1,390	

P. BERRY.
Accounting Officer.

ACCOUNT of the sum expended, in the year ended 31st March, 1969, 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	607,000	571,790	35,210	—
B.—Travelling and Incidental Expenses	50,400	52,187	—	1,787
C.—Post Office Services ..	17,100	14,967	2,133	—
GROSS TOTAL .. £	674,500	638,944	37,343	1,787
			Surplus of Gross Estimate over Expenditure £35,556	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
D.—Appropriations in Aid ..	65,500	73,992	£8,492	
NET TOTAL .. £	609,000	564,952	Total Surplus to be surrendered £44,048	

EXTRA RECEIPTS PAYABLE TO EXCHEQUER	Estimated	Realised
	£	£
1. Court Percentages	3,700	3,804
2. Court Fees received from Department of Posts and Telegraphs	2,500	2,438
	£6,200	£6,242

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 the non-filling of vacancies, to the replacement of Clerical Officers and Clerk-Typists by Temporary Clerical Assistants in Circuit Court Offices and to less expenditure than anticipated on additional assistance. £40,000 was received from the Vote for Remuneration (No. 52).

Vote 23

B.—Travelling expenses were greater than anticipated due to increased mileage and subsistence rates.

C.—Expenditure on telephone accounts was less than anticipated.

APPROPRIATIONS IN AID

							Estimated	Realised
							£	£
1. Fines	..	..	..	..	..	..	42,000	46,707
2. Fees	..	..	..	..	..	..	23,280	26,745
3. Miscellaneous	..	..	..	..	..	..	220	540
							<u>£65,500</u>	<u>£73,992</u>

1. The amount received in fines during the year showed an increase over the figure expected.
2. There was an unexpected increase in the total amount of fees received by County Registrars.
3. Miscellaneous receipts consist mainly of interest on County Registrars' General Cash Accounts.

EXTRA REMUNERATION

The total amount paid in respect of overtime was £358.

NOTE

Fees (stamps) were received as follows:—

					£
District Court fees	..	..	..	..	154,038
Circuit Court fees	..	..	..	..	77,666
Judicature fees	..	..	..	..	209,260
Bankruptcy fees	..	..	..	..	6,839
Judgments Registry fees	..	..	..	..	5,393
Chief Justice fees	..	..	..	..	1,491

P. BERRY,
Accounting Officer.

DEPARTMENT OF JUSTICE,
13th June, 1969.

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 24**

ACCOUNT of the sum expended, in the year ended 31st March, 1969, 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	289,700	244,066	45,634	—
B.—Travelling and Incidental Expenses	720	1,068	—	348
C.—Post Office Services ..	8,580	8,146	434	—
TOTAL £	299,000	253,280	46,068	348

Surplus to be surrendered .. £45,720

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due mainly to non-filling of vacancies and to less expenditure than anticipated on additional assistance. £18,000 was received from the Vote for Remuneration (No. 52).
- B.—Excess due to the inclusion in this subhead of the cost of contract cleaning.
- C.—The estimate is based on figures supplied by the Post Office.

EXTRA REMUNERATION (exceeding £100)

Ten officers in the Land Registry received amounts ranging from £101 to £162 for overtime. Nineteen officers in the Registry of Deeds received amounts ranging from £101 to £247 for overtime.

The total amount paid for overtime was £7,500 (Land Registry, £3,700; Registry of Deeds, £3,800).

NOTE

Fees (stamps) were received as follows:—

	£
Land Registry fees	301,063
Registry of Deeds fees	74,498

P. BERRY,
Accounting Officer.

DEPARTMENT OF JUSTICE,
13th June, 1969.

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 25 CHARITABLE DONATIONS AND BEQUESTS

ACCOUNT of the sum expended, in the year ended 31st March, 1969, 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, Wages and Allowances	12,363	11,186	1,177	—
B.—Travelling and Incidental Expenses	100	77	23	—
C.—Post Office Services	580	589	—	9
GROSS TOTAL .. £	13,043	11,852	1,200	9
			Surplus of Gross Estimate over Expenditure £1,191	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—				
D.—Appropriations in Aid ..	43	38		£5
			Net Surplus to be surrendered	
NET TOTAL .. £	13,000	11,814	£1,186	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—A sum of £900 was received from Vote No. 52 to meet increases in remuneration. The saving is due to replacement of one male officer by one female officer and delay in filling one vacancy.

B.—Saving is due to law costs being less than anticipated.

EXTRA REMUNERATION

Four officers were paid a total of £90 in respect of overtime.

J. S. MARTIN,
Accounting Officer.

27th June, 1969.

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, 1969, 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 Schemes and Grants including certain Grants-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
A.—Salaries, Wages and Allowances	£	£	£	£
<i>Original</i> £839,000				
<i>Supplementary</i> 10				
	839,010	786,763	52,247	—
B.—Travelling and Incidental Expenses	109,000	111,802	—	2,802
C.—Post Office Services ..	35,050	33,146	1,904	—
D.—Statutory Inquiries ..	2,000	1,674	326	—
E.1.—Housing Subsidy ..	3,800,000	3,799,050	950	—
E.2.—Private Housing Grants ..	3,300,000	3,371,580	—	71,580
F.—Water Supply and Sewerage	1,690,000	1,767,323	—	77,323
G.—Grants in respect of Derelict Sites, Public Amenity Works and Dangerous Places	65,000	90,956	—	25,956
H.—Recoupment of Expenditure in respect of Register of Electors	67,000	65,716	1,284	—
I.—An Foras Forbartha Teo. (Grant-in-Aid)	106,500	106,500	—	—
J.—National Building Advisory Council (Grant-in-Aid) ..	3,500	3,300	200	—
K.—Urban Employment Schemes	181,000	180,986	14	—
L.—Rural Employment Schemes	25,000	24,334	666	—
M.—Local Improvements Scheme	469,000	305,225	163,775	—
N.—Technical Assistance ..	30,000	5,501	24,499	—
O.—Miscellaneous Services ..	29,550	19,837	9,713	—
GROSS TOTAL				
<i>Original</i> £10,751,600				
<i>Supplementary</i> 10				
	£ 10,751,610	10,673,693	255,578	177,661
			Surplus of Gross Estimate over Expenditure £77,917	

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£ Estimated	£ Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i> P.—Appropriations in Aid ..	258,600	264,973	£6,373	
NET TOTAL Original £10,493,000 Supplementary 10	£10,493,010	10,408,720	Total Surplus to be surrendered £84,290	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—£59,000 was received from the Vote for Remuneration (No. 52). Staff provided for were not appointed.
- E.2.—The amount required exceeded the grant marginally.
- F.—Applications for grants for private water supply and sewerage facilities matured for payment at a slightly faster rate than expected. Also the amount falling due to be recouped to local authorities in respect of supplementary grants to farmers was greater than anticipated.
- G.—Expenditure included payment to one local authority of a grant of £20,000 not provided for in the original estimate. Balance of excess was due to demands for grants running at a higher level than had been foreseen.
- M.—This was the first year of operation of the scheme and because of local organisational difficulties progress in a number of counties was less than expected.
- N.—The response by the building industry to the grants scheme which became effective in May, 1968, was slower in the initial stages than had been anticipated.
- O.—The number of projects for improvement of local authority library services which reached the stage at which subsidy could be paid was less than anticipated. There was a decline in the demand for subsidised allotments. Only three local authorities operated schemes in 1968–69. Also progress in the implementation of schemes for the rehabilitation of itinerants did not proceed at the pace anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees payable by local authorities, etc., for audit of their accounts	42,000	40,966
2. Costs payable by local authorities in relation to inquiries ..	2,600	2,501
3. Expenses repayable out of Road Fund under section 8 (1) of the Road Traffic Act, 1961 (No. 24 of 1961)	172,000	172,000
4. Expenses repayable by local authorities under section 17 of the Local Authorities (Combined Purchasing) Act, 1939 (No. 14 of 1939)	17,000	16,400
5. Fees payable by applicants for grants under the Housing Act, 1966 (No. 21 of 1966)	9,000	9,723

	Estimated	Realised
	£	£
6. Miscellaneous, including refunds of certain housing grants and salaries of officers on loan to outside bodies ..	16,000	23,383
	£258,600	£264,973

6. The principal receipts realised were: salaries of officers on loan to outside bodies (£21,963); refund of private housing grants (£861); fees under section 106 of Housing Act, 1966 (£306).

EXTRA REMUNERATION (exceeding £100)

An Assistant Principal Officer received £183 for higher duties. A Principal Officer received £200 in respect of additional responsibilities. Total expenditure on overtime was £1,798.

NOTES

Ex-gratia payments totalling £10 were made to five officers in respect of loss of or damage to personal property on official premises (E.109/41/41).

Facilities were made available by the Department of Defence at the Civil Defence School for training courses for instructors of fire brigades (S.74/3/57).

Items of equipment, tools, etc., to the value of £2,710, which were purchased for the execution of schemes financed by the former Vote for Employment and Emergency Schemes and which are no longer required, were transferred to the Department of Lands.

M. LAWLESS,
Accounting Officer.

DEPARTMENT OF LOCAL GOVERNMENT,
27th June, 1969.

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

E. F. SUTTLE,
Comptroller and Auditor General.

Vote 27 OFFICE OF THE MINISTER FOR EDUCATION

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1969, 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 for payment of sundry Grants-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances	1,014,000	951,507	62,493	—
A.2.—Travelling and Incidental Expenses	90,180	99,812	—	9,632
A.3.—Post Office Services ..	55,700	58,762	—	3,062
A.4.—Expenses in connection with the Commission on Higher Education	10	95	—	85
B.1.—Expenses in connection with Membership of UNESCO and of the International Bureau of Education ..	23,650	22,196	1,454	—
B.2.—Expenses in connection with European Schools Day ..	800	726	74	—
B.3.—Expenses in connection with Organised Educational Tours, Courses and Seminars Abroad for Teachers	4,000	4,582	—	582
B.4.—Educational Research ..	20,000	19,650	350	—
B.5.—Language Research ..	11,000	23,105	—	12,105
B.6.—Technical Assistance in Education	7,500	1,922	5,578	—
C.1.—University Scholarships ..	135,500	132,524	2,976	—
C.2.—Scientific Research Grants to Students	46,000	45,166	834	—
C.3.—Student Exchange Scholarships	6,200	5,027	1,173	—
C.4.—Fellowships	15,400	14,392	1,008	—
D.1.—Publications in Irish ..	89,650	82,056	7,594	—
D.2.—Grants to Colleges providing Courses in Irish ..	56,000	55,088	912	—
NATIONAL LIBRARY				
E.1.—Purchase of Books, etc. (Grant-in-Aid)	10,000	10,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
E.2.—Survey and Reproduction of Irish Historical Records in Foreign Collections (Grant-in-Aid)	2,000	2,000	—	—
E.3.—Fees and Expenses in connection with Inspection of Manuscripts and Editing of Publications ..	1,160	1,120	40	—
NATIONAL MUSEUM				
F.1.—Purchase of Specimens (Grant-in-Aid)	5,000	5,000	—	—
F.2.—Fittings, Materials, etc. ..	3,000	3,168	—	168
F.3.—Archaeological Excavations (Grant-in-Aid)	500	500	—	—
F.4.—Special Exhibitions (Grant-in-Aid)				
<i>Original</i> .. Nil				
<i>Supplementary</i> .. £6,000				
	6,000	6,000	—	—
NATIONAL COLLEGE OF ART				
G.1.—Models, Accessories, Materials, etc.	6,500	8,277	—	1,777
G.2.—Scholarships and Prizes ..	2,450	1,568	882	—
GRANTS-IN-AID				
H.1.—The Irish Folklore Commission	7,050	7,050	—	—
H.2.—An Cumann Scoil-dhrámaíochta	5,000	5,000	—	—
H.3.—Royal Irish Academy ..	21,500	21,420	80	—
H.4.—Royal Irish Academy of Music	15,500	15,500	—	—
H.5.—The National Film Institute of Ireland—Purchase of Educational Films ..	5,250	5,250	—	—
H.6.—Adult Education Courses ..	6,000	6,000	—	—
H.7.—Royal Zoological Society of Ireland	2,000	2,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
H.8.—Irish Committee of Historical Sciences	6,500	6,500	—	—
H.9.—Overseas Club	3,000	3,000	—	—
H.10.—Muintir na Tíre	5,000	5,000	—	—
H.11.—Voluntary Youth Organisations	5,000	5,000	—	—
H.12.—World Conference of Organisations of the Teaching Profession	3,000	3,000	—	—
GROSS TOTAL				
Original £1,691,000				
Supplementary 6,000				
£1,697,000	1,697,000	1,638,963	85,448	27,411
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £58,037	
Deduct—			Surplus of Appropriations in Aid realised	
I.—Appropriations in Aid ..	24,000	25,593	£1,593	
NET TOTAL			Total Surplus to be surrendered £59,630	
Original £1,667,000				
Supplementary 6,000				
£1,673,000	1,673,000	1,613,370		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—The saving is due mainly to delay in filling some new posts and some existing vacancies.
- A.2.—Incidental expenditure was greater than anticipated.
- A.3.—The installation of extra lines and greater use of the telephone resulted in an excess.
- A.4.—The work of the Commission, which it was hoped to complete within the year 1967–68 continued into the year 1968–69. Subhead A.1 includes expenditure of £4,232, 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, 1969 was £69,266.
- B.1.—Expenditure in connection with the activities of the Irish National Commission for UNESCO, and in relation to membership of the International Bureau of Education was less than anticipated.
- B.3.—The excess is due to currency devaluation.
- B.5.—Expenditure on publications and audio-visual aids was greater than anticipated and some accounts for the previous year were presented for payment.

- B.6.—Due to the fact that the scheme was not brought to the public notice until 1968 it was not possible to implement it fully within the year.
- C.3.—Some scholarships were not utilised and expenditure on some others was less than anticipated.
- C.4.—Some candidates were unable to take up fellowships immediately after the date of award.
- D.1.—The cost of production of a number of Irish language courses for schools for which provision was made in the estimate was met out of the Stationery Office Vote.
- F.2.—The excess represents the cost of filming projects concerning certain aspects of rural activities for exhibition in the National Museum.
- G.1.—Some technical equipment which was ordered in the previous year was not delivered in that year.
- G.2.—Two scholarships were not awarded and two were not renewed.

APPROPRIATIONS IN AID

			Estimated	Realised
			£	£
1. Fees for tuition in National College of Art	..	..	4,500	3,217
2. Fees for genealogical researches, etc.	..	..	3,000	3,715
3. Sales of publications in Irish	..	..	14,000	16,280
4. Sales of photographic reproductions	..	..	1,800	2,123
5. Miscellaneous	..	..	700	258
			<u>£24,000</u>	<u>£25,593</u>

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 £100)

One Higher Executive Officer and one Staff Officer received allowances of £162 and £122, respectively.

Five Staff Officers, five Clerical Officers, ten Clerk-Typists and eight Messengers received sums varying from £104 to £392 in respect of overtime. Twenty-eight attendants in the Institutions of Science and Art received sums varying from £108 to £294 in respect of Christmas Day, Good Friday, Sunday and night duty. The total amount paid in respect of overtime was £19,457.

One officer received £206 for reading proofs of books for publication.

NOTE

In addition to the amount expended under Subhead A.1 a further sum of £68,000 was charged to the Vote for Remuneration (No. 52).

S. MAC GEARAILT,
Accounting Officer.

AN ROINN OIDEACHAIS,
30 Meitheamh, 1969.

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, ETC., OUT OF GRANTS-IN-AID, 1968-69

	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
70 Balances on 1st April, 1968 ..	£ 2,940	£ 650	£ 460	£ 630	£ 259	£ 329
Grants-in-Aid, 1968-69 ..	5,000	500	10,000	2,000	—	—
Expenditure, 1968-69 ..	7,940	1,150	10,460	2,630	259	329
	6,865	8	10,443	2,107	—	—
Balances on 31st March, 1969 .. £	1,075	1,142	17	523	259	329

S. MAC GEARAILT,
Accounting Officer.

AN ROINN OIDEACHAIS,
30 Meitheamh, 1969.

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

CAPITAL ACCOUNT FOR YEAR ENDED 31ST MARCH, 1969

	<i>Securities</i>	<i>Cash</i>		<i>Securities</i>	<i>Cash</i>
	£	£		£	£
Balances on 1st April, 1968	117,496		Cash invested in securities viz.:		
Transferred from Income Account for investment		933	7% Exchequer Stock, 1975		482
Securities bought ..	500		Balances on 31st March, 1969	117,996	451
	<u>£117,996</u>	<u>£933</u>		<u>£117,996</u>	<u>£933</u>

LIST OF SECURITIES HELD ON 31ST MARCH, 1969

	£
3½% Exchequer Bonds, 1965/70	73,278
6% Exchequer Stock, 1980/85	15,487
2½% Guaranteed Stock, 1933	1,316
5% National Loan, 1962/72	660
7½% Exchequer Stock, 1973	251
3% Exchequer Bonds, 1965/70	1,000
2½% Consolidated Stock	849
4½% National Loan, 1973/78	20,652
4½% National Loan, 1975/80	257
4% Funding Loan, 1960/90	650
5½% National Loan, 1982/87	280
6% Exchequer Loan, 1985/90	350
6½% National Loan, 1986/91	400
7% E.S.B. Stock, 1986/91	1,100
7% National Loan, 1987/92	960
7½% E.S.B. Stock, 1988/93	6
7% Exchequer Stock, 1975	500
	<u>£117,996</u>

Vote 27

NON-VOTED FUNDS—continued

INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDED 31ST MARCH, 1969

FUND	Balance on 1st April, 1968	Income 1968-69	Total	Expendi- ture, 1968-69	Balance on 31st March, 1969
Killury or Nelan Fund ..	£ 132	£ 22	£ 154	£ 96	£ 58
The Henry P. Mulock Charity	—	3	3	5	<i>Dr.</i> 2
Carlisle and Blake Fund ..	99	91	190	90	100
Reid Bequest—Scheme A ..	—	99	99	99	—
—Scheme B ..	23	120	143	120	23
—Scheme C ..	51	199	250	120	130
The Father O'Halloran Memorial Fund ..	—	11	11	—	11
The Michael Joseph McEnery Memorial Scholarship Fund	41	60	101	40	61
The Lismore Endowment (Earl of Cork's Scholar- ships)	—	41	41	41	—
The Charleville Endowment	—	36	36	36	—
The Burke Memorial Fund	—	21	21	21	—
Ciste Shéamais A. Mhic Shuibhne	21	7	28	—	28
Erasmus Smith Endowment	—	2,672	2,672	2,402	270
The Mary A. Hardiman Bequest	457	1,069	1,526	1,012	514
Murphy Bequest	1,031	1,474	2,505	1,878	627
TOTAL£	1,855	5,925	7,780	5,960	1,820

S. MAC GEARAILT,
Accounting Officer.

AN ROINN OIDEACHAIS,
30 Meitheamh, 1969.

ACCOUNT of the sum expended, in the year ended 31st March, 1969, compared with the sum granted, for Primary Education, including National School Teachers' Superannuation, etc.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
TRAINING OF TEACHERS				
A.1.—Training Colleges ..	413,000	457,495	—	44,495
A.2.—Repayable Advances of Training College Fees to Students	33,000	39,955	—	6,955
A.3.—Preparatory College ..	6,000	6,785	—	785
A.4.—Special Courses for Teachers	15,000	13,860	1,140	—
<hr/>				
B.—Examinations	700	783	—	83
SCHOOLS				
C.1.—Salaries, etc., of Teachers in Classification Schools and Grants to Capitation Schools	17,312,000	16,827,534	484,466	—
C.2.—Model Schools — Miscellaneous Expenses	9,000	8,904	96	—
C.3.—Transport Services ..	269,000	523,197	—	254,197
C.4.—Incidental Expenses ..	1,900	1,268	632	—
C.5.—Free Grants of School Requisites	53,500	77,842	—	24,342
C.6.—Grants towards the cost of Heating, Cleaning and Painting of Schools ..	400,000	428,703	—	28,703
C.7.—Grants towards the cost of Free School Books for Necessitous Children ..	87,000	69,291	17,709	—
C.8.—Fees for Pupils in Secondary Tops	25,000	31,684	—	6,684
D.—Superannuation, etc., of Teachers	2,360,000	2,281,009	78,991	—
GROSS TOTAL .. £	20,985,100	20,768,310	583,034	366,244
			Surplus of Gross Estimate over Expenditure £216,790	
			Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
E.—Appropriations in Aid ..	128,100	133,037	£4,937	
NET TOTAL .. £	20,857,000	20,635,273	Total Surplus to be surrendered £221,727	

Vote 28

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—The excess is mainly due to the payment to one of the training colleges of a special grant of £40,000.
- A.2.—The excess arose out of the revised basis for the advance of fees to students.
- A.3.—The excess is due to the payment of salary increases which were not provided for in the estimate.
- A.4.—One of the proposed courses was not held.
- C.3.—Applications for new transport services and for extensions to existing ones were much greater than anticipated.
- C.4.—Incidental expenses vary annually and are difficult to estimate accurately.
- C.5.—The excess is due mainly to increased expenditure on school libraries and on special equipment for the instruction of handicapped children.
- C.6.—Applications for grants for the installation of new heating systems were greater than expected.
- C.7.—The revised Free Books Scheme did not become fully effective within the year.
- C.8.—Excess due to payment in the financial year 1968–69 of portion of the fees in respect of the school-year 1967–68.

APPROPRIATIONS IN AID						Estimated	Realised
						£	£
TRAINING OF TEACHERS							
1. Training college entrance examination fees	..	..				900	951
2. Refund of cost of training	..	..	..	..		1,000	1,978
3. Recovery of training college fees advanced to necessitous students	..	..	..	..	..	24,500	28,217
PREPARATORY COLLEGE							
4. Fees from students	..	..	..	..	..	350	583
5. Book fees from students	..	..	..	..	..	—	—
6. Miscellaneous	..	..	..	..	..	50	33
SUPERANNUATION, ETC., OF TEACHERS							
7. Income from securities formerly part of the National School Teachers' Pension Fund	..	..	..	..	..	66,530	66,534
8. Receipts from Church Temporalities Fund	..	..				26,598	26,598
9. Refunds of gratuities under National School Teachers' Superannuation Schemes, 1934 to 1958, etc.	..	..			..	4,172	6,534
MISCELLANEOUS							
10. Miscellaneous receipts, including repayment by County and County Borough Councils of part of the expenses of examinations conducted on their behalf	..	..			..	4,000	1,609
						<u>£128,100</u>	<u>£133,037</u>

1. The number of candidates for the training college entrance examination was greater than expected.
3. The number of teachers refunding was greater than anticipated.
4. Some fees in respect of the previous year were received.
9. Six teachers refunded in full and the number refunding was greater than expected.
- 2, 6 and 10. These receipts are variable.

NOTES

In addition to the amounts expended under Subheads C.1 and D further sums of £1,650,000 and £37,000 were charged to the Votes for Remuneration (No. 52) and Increases in Pensions (No. 50), respectively.

An *ex-gratia* payment of £6,300 was made to the Christian Brothers' Training College, Marino, in lieu of fee income (S.20/2/64).

In addition to recoveries accounted for under E.2 and E.3 further sums amounting to £797 being balances of salary due (Subhead C.1) have been withheld against liability in respect of refund of cost of training.

RECOVERY OF ADVANCE OF TRAINING COLLEGE FEES

Statement of cases of non-recovery of fees advanced to training college students (see Subhead A.2) under general authority of Department of Finance minute S.25/4/30:—
Cases of death, illness, etc., in which no claim has been made—

No. of Cases	Total Amount
3	£280

S. MAC GEARAILT,
Accounting Officer.

AN ROINN OIDEACHAIS,
18 Iúil, 1969.

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, 1969,
compared with the sum granted, for Secondary Education.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Capitation Grant (including Teachers' Salaries Grant)	1,740,000	1,745,643	—	5,643
A.2.—Supplemental Grants to Secondary Schools in lieu of Tuition Fees	1,895,000	1,892,404	2,596	—
A.3.—Science and other Equipment Grants	435,000	146,490	288,510	—
A.4.—Grant for Irish and Bilingual Schools	68,000	58,781	9,219	—
A.5.—Bonus for Choirs and Orchestras	3,000	2,911	89	—
B.—Incremental Salary Grant and Part-Time Wages Grant ..	4,835,000	4,517,783	317,217	—
C.—Examinations	164,800	185,149	—	20,349
D.—Scholarships and Prizes ..	275,500	253,847	21,653	—
E.—Publication of Irish Text Books	13,000	8,779	4,221	—
F.—Courses for Secondary Teachers	35,000	33,143	1,857	—
G.—Payment to the Secondary Teachers' Pension Fund ..	10	—	10	—
H.—Educational Television Service	37,490	38,586	—	1,096
I.—Audio-Visual Teaching Aids ..	10,000	7,581	2,419	—
J.1.—Secondary Schools—Annual Repayment of Building Loans	400,000	324,772	75,228	—
J.2.—Secondary Schools—Building Grants	2,500,000	2,505,613	—	5,613
K.1.—Comprehensive Schools—Running Costs	130,000	127,748	2,252	—
K.2.—Comprehensive Schools—Capital Costs	400,000	275,109	124,891	—
L.—Grants towards the Cost of Free School Books for Necessitous Pupils ..	144,000	165,190	—	21,190

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
M.—Transport Services ..	1,459,000	1,621,539	—	162,539
GROSS TOTAL .. £	14,544,800	13,911,068	850,162	216,430
			Surplus of Gross Estimate over Expenditure £633,732	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
N.—Appropriations in Aid ..	57,800	75,513	£17,713	
			Total Surplus to be surrendered £651,445	
NET TOTAL .. £	14,487,000	13,835,555		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.3.—A revised scheme of payment of grants for furnishing and equipping special subject rooms was not fully implemented within the year.
- A.4.—Fewer schools qualified for the grant.
- B.—Saving is due mainly to the temporary withdrawal of services by Secondary Teachers.
- C.—There was an increase in the fees paid for marking papers in connection with the certificate examinations.
- D.—Recoupment to local authorities in respect of expenditure on post-primary scholarships was less than anticipated.
- E.—Accounts in respect of some texts published during the year were not presented for payment before the end of the year.
- F.—Some courses for which provision was made were not held.
- I.—Claims for grants towards the cost of purchasing audio-visual teaching aids were less than expected.
- J.1.—Grants towards the repayment of loans for building purposes were fewer than expected.
- K.2.—Work on the erection of comprehensive schools was slower than anticipated.
- L.—Demand for grants exceeded provision.
- M.—The number of pupils eligible for free transport was greater than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Examination fees of students	52,000	67,581
2. Sale of Irish text books	4,300	4,043
3. Miscellaneous receipts	1,500	3,889
	£57,800	£75,513

1. The number of candidates for the certificate examinations was greater than anticipated.
2. Receipts from the sale of text books were less than expected.
3. These receipts are variable.

NOTE

In addition to the amount expended under Subhead B, a further sum of £1,118,000 was charged to the Vote for Remuneration (No. 52).

S. MAC GEARAILT,
Accounting Officer.

AN ROINN OIDEACHAIS,
30 Meitheamh, 1969.

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

E. F. SUTTLE,
Comptroller and Auditor General.

REGISTRATION COUNCIL

ACCOUNT of the Receipts and Payments of the Registration Council (constituted under the Intermediate Education (Ireland) Act, 1914) during the year ended 31st March, 1969, in respect of Capital and Income

CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balances on 1st April, 1968:		Balances on 31st March, 1969:	
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
7 per cent. National Loan, 1987/92	460	7 per cent. National Loan, 1987/92	460
7¼ per cent. E.S.B. Stock, 1988/93	94	7¼ per cent. E.S.B. Stock, 1988/93	94
	<u>£5,579</u>		<u>£5,579</u>

INCOME ACCOUNT

	£		£
Balance on 1st April, 1968 ..	159	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	400
Registration fees	737	Stationery and printing ..	107
Dividends received	246	Travelling and subsistence expenses of members of Council ..	7
		Miscellaneous	5
	<u>£1,142</u>	Balance on 31st March, 1969 ..	623
			<u>£1,142</u>

S. MAC GEARAILT,
Accounting Officer.

AN ROINN OIDEACHAIS,
30 Meitheamh, 1969.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1969, compared with the sum granted, for Vocational Education, including a Grant-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Annual Grants to Vocational Education Committees ..	4,785,200	4,752,615	32,585	—
B.—Training of Teachers ..	140,460	153,645	—	13,185
C.—Scholarships	3,440	2,235	1,205	—
D.1.—Grants under Section 109 of the Vocational Education Act, 1930	40,830	35,935	4,895	—
D.2.—Miscellaneous Vocational Education Services ..	11,380	9,624	1,756	—
E.—Contribution to Macra na Tuaithe (Grant-in-Aid) ..	8,800	8,652	148	—
F.—Examinations	41,850	49,532	—	7,682
G.—Payments in respect of Superannuation Charges ..	112,300	110,507	1,793	—
H.—Payments under Section 51 (6) of the Vocational Education Act, 1930	178,740	172,065	6,675	—
I.1.—Regional Technical Colleges —Running Costs ..	25,000	9,764	15,236	—
I.2.—Regional Technical Colleges —Capital Costs	500,000	489,999	10,001	—
GROSS TOTAL .. £	5,848,000	5,794,573	74,294	20,867
			Surplus of Gross Estimate over Expenditure £53,427	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—				
J.—Appropriations in Aid ..	58,000	55,717	£2,283	
NET TOTAL .. £	5,790,000	5,738,856	Net Surplus to be surrendered £51,144	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—Some accounts in respect of the year 1967–68 were not paid until 1968–69.

C.—The provision for scholarships was not fully utilised.

Vote 30

- D.1.—One residential school of domestic training closed and there was a decrease in the attendance of students at some of the schools and classes for which provision is made in the subhead.
- D.2.—Some courses for apprentices were not held.
- F.—The number of candidates for examination was greater than estimated.
- I.1.—Arrangements for the staffing of the regional technical colleges were not completed within the year.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees of candidates for examinations (Vocational school examinations £22,500; other examinations £2,300) ..	24,800	23,523
2. Fees for courses	3,000	1,983
3. Receipts from Church Temporalities Fund	30,000	30,000
4. Miscellaneous	200	211
	<u>£58,000</u>	<u>£55,717</u>

1. Some examination fees were not received until after the close of the financial year.
2. Fees for courses were less than expected as some courses were not held.
4. These receipts are variable.

NOTE

In addition to the amount expended under Subhead A, a further sum of £510,000 was charged to the Vote for Remuneration (No. 52).

S. MAC GEARAILT,
Accounting Officer.

AN ROINN OIDEACHAIS,
30 Meitheamh, 1969.

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, 1969, 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 ..	21,600	18,930	2,670	—
B.—Industrial Schools ..	205,000	194,153	10,847	—
C.—Places of Detention ..	9,200	8,341	859	—
D.—Conveyance Expenses ..	600	752	—	152
E.—Parental Moneys—Collection Expenses	400	341	59	—
GROSS TOTAL .. £	236,800	222,517	14,435	152
			Surplus of Gross Estimate over Expenditure £14,283	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
<i>Deduct—</i>				
F.—Appropriations in Aid ..	2,800	2,441	£359	
NET TOTAL .. £	234,000	220,076	Net Surplus to be surrendered £13,924	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

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

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

D.—There was an increase in transport costs.

APPROPRIATIONS IN AID

The amount of Parental Moneys collected was less than anticipated.

NOTES

The average number under detention during the year 1968–69 at St. Anne's Reformatory for Girls, Kilmacud, was eight but payment was made on a notional number of forty offenders (S.68/4/44).

In addition to the amount expended under Subhead C, a further sum of £500 was charged to the Vote for Remuneration (No. 52).

S. MAC GEARAILT,
Accounting Officer.

AN ROINN OIDEACHAIS,
18 Iúil, 1969.

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

E. F. SUTTLE,
Comptroller and Auditor General.

Vote 32 UNIVERSITIES AND COLLEGES AND
DUBLIN INSTITUTE FOR ADVANCED STUDIES

ACCOUNT of the sum expended, in the year ended 31st March, 1969,
compared with the sum granted, for Grants-in-Aid to Universities
and Colleges and to the Dublin Institute for Advanced Studies.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GRANTS-IN-AID UNIVERSITIES AND COLLEGES				
A.—National University ..	43,000	43,000	—	—
B.1.—University College, Dublin —General Grant <i>Original</i> £1,370,000 <i>Supplementary</i> 215,000	1,585,000	1,585,000	—	—
B.2.—University College, Dublin —Building Grant ..	1,600,000	1,563,316	36,684	—
C.1.—University College, Cork— General Grant <i>Original</i> £584,000 <i>Supplementary</i> 30,500	614,500	614,500	—	—
C.2.—University College, Cork— Building Grant	520,000	520,000	—	—
D.1.—University College, Galway —General Grant <i>Original</i> £590,000 <i>Supplementary</i> 25,000	615,000	615,000	—	—
D.2.—University College, Galway —Building Grant ..	90,000	90,000	—	—
E.—Maynooth College	47,500	47,500	—	—
F.—Trinity College <i>Original</i> £816,000 <i>Supplementary</i> 70,000	886,000	886,000	—	—
G.—College of Surgeons ..	20,000	20,000	—	—
H.—Dublin Dental Hospital ..	132,000	132,000	—	—
I.1.—Cork Hospital Board (New Dental Hospital)—General Expenses	1,300	1,245	55	—
I.2.—Cork Hospital Board (New Dental Hospital)—Planning Expenses	5,000	—	5,000	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
J.—College of Pharmacy ..	£ 23,000	£ 23,000	£ —	£ —
DUBLIN INSTITUTE FOR ADVANCED STUDIES				
K.—Grants under Sections 16 (5) and 25 (1) of the Institute for Advanced Studies Act, 1940				
<i>Original</i> £171,200				
<i>Supplementary</i> 12,500				
	183,700	183,690	10	—
TOTAL				
<i>Original</i> £6,013,000				
<i>Supplementary</i> 353,000				
	£6,366,000	6,324,251		—
Surplus to be surrendered	£	£	41,749	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

I.2.—No claims in respect of planning expenses were received within the year.

S. MAC GEARAILT,
Accounting Officer.

AN ROINN OIDEACHAIS,
30 Meitheamh, 1969.

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, 1969, compared with the sum granted, for the Salaries and Expenses of the National Gallery, including certain Grants-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	33,000	28,711	4,289	—
B.—Travelling and Incidental Expenses	6,330	5,303	1,027	—
C.—Post Office Services ..	415	323	92	—
D.—Purchase and Repair of Pictures (Grant-in-Aid) ..	2,500	2,500	—	—
E.—Conservation of Works of Art (Grant-in-Aid)	1,250	1,250	—	—
GROSS TOTAL .. £	43,495	38,087	5,408	—
			Surplus of Gross Estimate over Expenditure £5,408	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
<i>Deduct—</i>				
F.—Appropriations in Aid ..	595	580	£15	
NET TOTAL .. £	42,900	37,507	Net Surplus to be surrendered £5,393	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—The saving was mainly due to difficulty in filling vacancies and new posts. A sum of £4,000 was received from the Vote for Remuneration (No. 52).

B.—Saving due to reduced travelling and photographic expenses, partly offset by an increase in lectures.

C.—Telephone and postage expenditure was less than anticipated.

EXTRA REMUNERATION (exceeding £100)

Twenty-two attendants received sums varying from £104 to £279 in respect of over-time. The total amount paid in respect of overtime was £4,584.

GRANTS-IN-AID ACCOUNT

			Purchase and Repair of Pictures	Conservation of Works of Art
			£	£
Balance from 1967-68	..	..	367	18
Grant-in-Aid, 1968-69	..	..	2,500	1,250
			2,867	1,268
Expended, 1968-69	..	..	1,707	1,028
Balance to 1969-70	..	.. £	1,160	240

JAMES WHITE,
Accounting Officer.

NATIONAL GALLERY,
24th June, 1969.

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

E. F. SUTTLE,
Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1969, 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	1,134,000	1,059,338	74,662	—
B.1.—Travelling and Incidental Expenses	92,000	103,046	—	11,046
B.2.—Post Office Services	51,400	50,783	617	—
C.—Legal Expenses	11,300	14,099	—	2,799
D.—Statutory Contributions to Land Bond Fund, Local Loans Fund and Church Temporalities Fund	1,202,900	1,180,413	22,487	—
E.—Deficiencies from Sales of Land Bonds allocated to Government Departments	3,000	677	2,323	—
F.—Deficiency of Income from Untenanted Land	5	—	5	—
G.—Purchase of Interests for Cash, Advances for Purchase of Land and Auctioneers' Commission	620,000	519,038	100,962	—
H.—Gratuities to ex-Employees	15,000	4,670	10,330	—
I.—Improvement of Estates, etc.	990,000	865,514	124,486	—
J.—Adjustment Advances	15	—	15	—
K.—Losses by Default, Accident, etc.	10	542	—	532
L.—Game and Wildlife Development	95,000	79,177	15,823	—
GROSS TOTAL .. £	4,214,630	3,877,297	351,710	14,377
			Surplus of Gross Estimate over Expenditure £337,333	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
M.—Appropriations in Aid	277,630	278,461	£831	
NET TOTAL .. £	3,937,000	3,598,836	Total Surplus to be surrendered £338,164	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving was due mainly to delay in filling vacancies. A sum of £70,000 was received from the Vote for Remuneration (No. 52).
- B.1.—Increase in travelling and subsistence rates was the main cause of the excess.
- C.—The excess is due largely to an increase in the number of cases decided by the Land Commission Court and by the Appeal Tribunal.
- D.—There was a saving in service charge as fewer Land Bonds were issued than had been anticipated.
- E.—Fewer Land Bonds than had been expected were allocated to Government Departments.
- G.—The saving is mainly due to the fact that qualified persons have so far not sought authorised advances under Section 5, Land Act, 1965.
- H.—Many eligible claims did not mature for payment before 31st March, 1969.
- I.—Delay in supply of materials due to industrial disputes and difficulty in placing contracts were the main causes of the saving. Sums of £320 and £84 were paid for remedial works to allottees' houses (F.63/23/52 and D.305/1/63). £100 was paid to a contractor for extra expenditure due to change of building site (D.305/1/63). A contractor was paid £233 because of site difficulties (S.9/8/53).
- K.—An *ex-gratia* allowance of £100 was made in respect of a damaged roof of a house sold by the Land Commission. £57 compensation (including costs) was paid because of failure of water supply and loss of stock during the course of a grazing letting. £85 compensation (including costs) was paid for damage to buildings in the course of road works. A final payment of £150 together with £150 costs was made on foot of a High Court settlement arising from refusal to sanction the subdivision of a holding (D.305/1/63 and F.63/1/54).
- L.—Some claims were not received in time for payment during the year.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from Church Temporalities Fund:—		
(i) Estimated cost of administration and management (44 and 45 Vict. c. 71 (sec. 4)) ..	7,000	7,000
(ii) Interest on Church Surplus Grant (No. 27 of 1923 (sec. 9 (3) and No. 14 of 1941 (sec. 50)) ..	23,000	22,095
2. Local Loans Fund—expenses of management	4,000	4,000
3. Fees and costs recovered	5,630	6,424
4. Surplus income of Rent and Interest Accounts	30,000	50,738
5. Excess annuities, etc. (Land (Finance) Rules, 1956, Rules 3 and 4 (1) (a) and (b) (i) (ii))	192,000	168,208
6. Contributions towards improvements expenditure ..	8,000	8,720
7. Miscellaneous	8,000	11,276
	<u>£277,630</u>	<u>£278,461</u>

4. A greater area was available for letting than had been anticipated.
5. Some expected cash sales of properties did not materialise.

Vote 34

EXTRA REMUNERATION (exceeding £100)

A Principal Officer received £300 from the funds of Arramara Teoranta for acting as Joint Managing Director.

Two Grade III Inspectors received £142 each for duties as Game Advisers.

Two Clerical Officers and one Clerk-Typist received £154 each for computer program duties.

A total of £1,120 was paid for overtime during the year.

NOTES

Fees (stamps) amounting to £5,870 in respect of this service were received during the year.

Under Section 37, Land Act, 1933 and Section 24, Land Act, 1950 an apportioned annuity of 10s. 0d. was written off as irrecoverable (D.305/1/63).

Under Section 20, Land Act, 1939 and Section 40, Land Act, 1965 £3 arrears of annuity, etc., on a defaulter's holding was written off as irrecoverable (D.305/1/63).

Under Sections 21 and 24, Statute of Limitations, 1957, the Land Commission lost title to twelve annuities totalling £14 and arrears thereof.

Sums ranging from £3 to £121 and amounting in all to £193 in respect of grazing and conacre rents due by five tenants were written off as irrecoverable (D.305/1/63 and D.305/1/61).

Losses of tools and equipment to the value of £26 were written off (D.305/1/63).

Equipment (tools, etc.) valued at £2,710 were transferred to the Land Commission, free of charge, by the Department of Local Government.

T. O'BRIEN,
Accounting Officer.

5 Meitheamh, 1969.

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.

VALUE OF COMPUTER WORK DONE FOR OTHER PUBLIC DEPARTMENTS AND OFFICES DURING THE YEAR ENDED 31ST MARCH, 1969, WITHOUT REPAYMENT

Number of Vote	Department	Amount
4	Central Statistics Office	£ 4,101
6	Office of the Minister for Finance	6,771
7	Office of the Revenue Commissioners	6
8	Public Works and Buildings	320
24	Land Registry and Registry of Deeds	361
27	Office of the Minister for Education	340
35	Forestry	5,660
37	Agriculture	480
38	Fisheries	464
39	Labour	227
48	Health	2,767
		£21,497

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1969, 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	907,000	857,869	49,131	—
B.1.—Travelling and Incidental Expenses	201,000	218,352	—	17,352
B.2.—Post Office Services ..	51,600	50,500	1,100	—
C.1.—Acquisition of Land (Grant-in-Aid)	150,000	150,000	—	—
C.2.—Forest Development and Management	3,273,000	2,938,037	334,963	—
C.3.—Sawmilling	28,000	27,279	721	—
D.—Grants for Afforestation Purposes	25,000	14,003	10,997	—
E.—Forestry Education ..	39,390	32,980	6,410	—
F.—Agency, Advisory and Special Services	24,510	23,387	1,123	—
G.—John Fitzgerald Kennedy Memorial Park	129,000	117,527	11,473	—
GROSS TOTAL .. £	4,828,500	4,429,934	415,918	17,352
			Surplus of Gross Estimate over Expenditure £398,566	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
H.—Appropriations in Aid ..	762,500	818,355	£55,855	
NET TOTAL .. £	4,066,000	3,611,579	Total Surplus to be surrendered £454,421	

EXTRA RECEIPTS PAYABLE TO EXCHEQUER

Gift for purposes of John F. Kennedy Memorial Park (*See* Subhead G) .. £1,000

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due to vacancies in headquarters staff, partly offset by salary increases. A sum of £68,172 was received from the Vote for Remuneration (No. 52).

Vote 35

- B.1.—Excess due mainly to increased travelling rates effective from 1st January, 1968, and increased subsistence allowances effective from 1st January, 1969.
- C.2.—Savings arose from curtailment of planting and road construction programmes and from economies in nursery practice. A sum of £179,040 was received from the Vote for Remuneration (No. 52).

Miscellaneous expenditure under the subhead includes the following:—

- (1) Sums totalling £15 were paid to four men in respect of damage to clothing arising out of forest fires (E.109/41/41 and D.305/1/63).
- (2) Sums amounting to £191 were paid in respect of damages arising out of three accidents in which Department's vehicles were involved (S.48/2/51).
- (3) A sum of £13 was paid to the E.S.B. in respect of damage to a low-tension line arising from tree-felling operations (D.305/1/63).
- (4) A sum of £5 was paid for repair of a roof damaged in course of blasting operations (D.305/1/63).
- (5) Arising from a dispute in regard to a right-of-way a sum of £45 was paid to the owner of the lands concerned for costs and out-of-pocket expenses (D.305/1/63).
- (6) £10 compensation was paid for destruction of turf resulting from "back-firing" as a counter-action by Forestry staff against a fire threatening a forest (D.305/1/63).

C.3.—A sum of £1,976 was received from the Vote for Remuneration (No. 52).

D.—Applications for planting grants were less than anticipated.

E.—The opening date of the new Training Centre at Avondale was later than expected. Forestry trainees spent longer periods than usual on practical exercises away from the training establishments with a consequent reduction in the charge to this subhead. A sum of £1,748 was received from the Vote for Remuneration (No. 52).

G.—Saving due to delays in presentation of final accounts in respect of certain contracts. A sum of £1,064 was received from the Vote for Remuneration (No. 52).

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
FOREST RECEIPTS:		
Sales of timber	695,000	743,532
Rents (grazing, shooting, etc.)	12,500	12,596
Miscellaneous (including compensation for malicious injuries to forest properties and receipts from the sale of plants and miscellaneous materials)	10,000	10,459
SAWMILL RECEIPTS:		
Receipts from Sawmills (Subhead C.3)	45,000	51,768
	<u>£762,500</u>	<u>£818,355</u>

The market was buoyant and good prices were realised.

EXTRA REMUNERATION (exceeding £100)

Eight officers received amounts varying between £104 and £282 in respect of overtime. The total amount paid for overtime was £2,980.

NOTES

A sum of £9 in an official cash box was among items stolen from the home of a Forester; the amount was written off (D.305/1/63).

A field was erroneously fenced into Department's property and ploughed. Expenditure of £23 incurred in restoring the field and re-siting the fencing was written off (D.305/1/63).

A total of £3 in two cases of arrears of rent was written off (D.305/1/63).

Sums amounting to £92 were written off in respect of twelve instances of damage to forest property arising from trespass (D.305/1/63).

£113 was written off in respect of deficiencies of tools at forest centres. (D.305/1/63).

£187 was written off in respect of losses by theft (D.305/1/63).

A sum of £14,488 was written off in respect of losses incurred as a result of forest fires (S.86/9/57 and D.305/1/63).

Overpayments totalling £15 in respect of holiday pay were written off (E.103/2/46).

£10 was written off in respect of repairs to a pipeline (on adjoining lands) which was accidentally damaged during forestry operations (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, 1969

	£
Balance on 1st April, 1968	204,233
Grant-in-aid, 1968-69	150,000
Amount received from various persons for the purchase of land, etc. ..	14,405
	<hr/>
	368,638
Expenditure, 1968-69	106,901
	<hr/>
Balance on 31st March, 1969	£261,737

T. O'BRIEN,

Accounting Officer.

17 Meitheamh, 1969.

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, 1969

MANUFACTURING ACCOUNT

	Cong	Dundrum	Total	Trading Account—Cost of goods produced	Cong	Dundrum	Total
	£	£	£		£	£	£
Value of raw material	13,667	10,880	24,547		30,009	27,363	57,372
Carriage inward	2,919	1,922	4,841				
Cost of raw material	16,586	12,802	29,388				
Factory wages	12,503	13,270	25,773				
Electricity	816	1,045	1,861				
Repairs and Maintenance	104	246	350				
£	30,009	27,363	57,372	£	30,009	27,363	57,372

TRADING ACCOUNT

	£	£	£	Sales (a)	£	£	£
Stock of finished goods at 1st April, 1968	6,333	4,400	10,733		41,057	31,381	72,438
Add cost of goods produced	30,009	27,363	57,372				
Less stock of finished goods at 31st March, 1969	36,342	31,763	68,105				
	3,367	4,049	7,416				
Cost of goods sold (a)	32,975	27,714	60,689				
Profit and Loss Account—Gross Profit	8,082	3,667	11,749				
£	41,057	31,381	72,438	£	41,057	31,381	72,438

(a) Including supplies for Department's use.

PROFIT AND LOSS ACCOUNT

	Cong	Dundrum	Total	Trading Account—Gross Profit ..	Cong	Dundrum	Total
	£	£	£		£	£	£
Foresters' salaries and other office expenses	2,463	2,578	5,041				
Insurance (notional)	249	139	388				
Depreciation—Buildings	499	144	643				
Machinery	273	586	859				
Net Profit	4,598	220	4,818				
	£	3,667	11,749	£	8,082	3,667	11,749

	Cong		Dundrum		Total	
	£		£		£	
Gross Capital Investment in Fixed Assets at 31st March, 1968	43,854	..	22,614	..	66,468	
Less Aggregate Depreciation to 31st March, 1968	22,425	..	13,756	..	36,181	
Net Capital Investment in Fixed Assets at 31st March, 1968	21,429	..	8,858	..	30,287	
Add Capital Investment in Fixed Assets in year ended 31st March, 1969	16	..	55	..	71	
Less Depreciation in year ended 31st March, 1969 (as shown above)	21,445	..	8,913	..	30,358	
Net Capital Investment in Fixed Assets at 31st March, 1969	772	..	730	..	1,502	
Add Value of Stock at 31st March, 1969	20,673	..	8,183	..	28,856	
Capital employed at 31st March, 1969	3,367	..	4,049	..	7,416	
	£24,040	..	£12,232	..	£36,272	

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.

17 Meitheamh, 1969.

CUNTAS ar an suim a caitheadh, sa bhliain dar chríoch an 31 Márta, 1969, 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 na mar a Deonadh
	£	£	£	£
A.—Tuarastail, Pá agus Liúntais	82,500	78,673	3,827	—
B.—Costais Taistil agus Costais Teagmhasacha	9,500	10,962	—	1,462
C.—Seirbhísí Poist	3,000	2,599	401	—
D.—Tithe Gaeltachta	275,000	238,511	36,489	—
E.—Scéimeanna Feabhsúcháin sa Ghaeltacht	425,000	415,012	9,988	—
F.—Scéimeanna Cultúrtha agus Sóisialacha	255,000	222,412	32,588	—
G.—Eagrais Áirithe Ghaeilge (Deontais-i-gCabhair) ..	107,000	107,000	—	—
H.1.—Gaeltarra Éireann—Caiteachas Reatha (Deontas-i-gCabhair) <i>Meastachán bunaidh</i> £120,000 <i>Meastachán forlíontach</i> 40,000	160,000	160,000	—	—
H.2.—Gaeltarra Éireann—Caiteachas Caipitil (Deontas-i-gCabhair) <i>Meastachán bunaidh</i> £130,000 <i>Meastachán forlíontach</i> 40,000	170,000	170,000	—	—
	1,487,000	1,405,169	83,293	1,462
<i>Llúide—</i> Sábhála measta ar Fho-mhírchinn eile (<i>Féach</i> an Meastachán Forlíontach)	79,990	—	79,990	—
MÓR-IOMLÁN <i>Meastachán bunaidh</i> £1,407,000 <i>Meastachán forlíontach</i> 10	£ 1,407,010	1,405,169	3,303	1,462
	Measta	Mar a fuarthas	Farasbarr ag an Meastachán Iomlán ar an gCaiteachas £1,841	
<i>Baintear de—</i> I.—Leithreasai-i-gCabhair ..	3,000	1,183	Easnamh a tharla sna Leithreasai-i-gCabhair £1,817	
GLAN-IOMLÁN <i>Meastachán bunaidh</i> £1,404,000 <i>Meastachán forlíontach</i> 10	£ 1,404,010	1,403,986	Farasbarr Glan atá le tabhairt suas £24	

MÍNIÚ AR CHÚISEANNA NA DIFRÍOCHTA IDIR AN CAITEACHAS AGUS AN DEONTAS

B.—Méadú ar na rátaí údaraithe taistil agus cothaithe ba chúis leis an mbreis.

C.—Ní bhfuarthas éilimh áirithe roimh dheireadh na bliana.

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

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

	£
Bóithre	94,568
Uisce agus séarachas	15,833
Muiroibreacha	135,790
Tithe gloine	1,184
Talmhaíocht	47,869
Forbairt chomharchumann	10,812
Coláistí Gaeilge	19,955
Meánscoileanna	8,531
Hallai	2,296
Cóiríocht saoire	73,406
Saoráidí ilghnéitheacha	4,768
	<hr/>
	£415,012

F.—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	92,135
Deontais chun cabhrú le daltaí Gaeltachta freastal ar chúrsaí oiliúna áirithe	3,219
Scoláireachtaí chun cabhrú le daltaí tréimhse saoire nó téarma scoile a chaitheamh sa Ghaeltacht ..	48,937
Deontais do thréimhseacháin a fhoilsítear i nGaeilge agus do nuachtáin a fhoilsíonn nuacht reatha i nGaeilge	42,607
Deontais chun cabhrú le gearrscannáin Ghaeilge a sholáthar	15,120
Seirbhísí ilghnéitheacha	20,394
	<hr/>
	£222,412

Níor caitheadh an oiread ar an deontas £10 ná ar na tréimhseacháin Ghaeilge agus a raibh súil leis.

LEITHREASAÍ-I-GCABHAIR

	Measta	Mar a fuarthas
	£	£
1. Aisíoc iasachtaí (Fo-mhírcheann E)	495	505
2. Aisíoc tuarastal oifigeach ar iasacht ag Gaeltarra Éireann ..	2,500	668
3. Fáltais ilghnéitheacha	5	10
	<hr/>	<hr/>
	£3,000	£1,183

2. Cuireadh deireadh ón 2 Iúil, 1968, le hiasacht oifigigh ag Gaeltarra Éireann.

LUACH SAOTHAIR BHREISE (thar £100)

Fuair Rúnaí na Roinne £375 mar chomalta de Bhord Ghaeltarra Éireann.

Fuair beirt Oifigeach Feidhmiúcháin iomlán £150 mar rúnaí (i ndiaidh a chéile) ar Arramara Teoranta.

L. TÓIBÍN,

Oifigeach Cuntasaíochta.

30 Meitheamh, 1969.

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

E. P. SUTTLE,

Ard-Reachtair Cuntas agus Ciste.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1969, 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	1,379,000	1,367,452	11,548	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i>	£70,855			
<i>Supplementary</i>	9,000			
	79,855	93,834	—	13,979
B.2.—Post Office Services ..	175,700	182,489	—	6,789
RESEARCH, Etc.				
C.1.—Seed Testing, Propagation and Certification, etc. ..	169,567	163,278	6,289	—
C.2.—Veterinary Research ..	227,100	229,660	—	2,560
C.3.—Subscriptions, etc., to International and other Research Organisations	49,958	43,297	6,661	—
C.4.—World Food Programme (Grant-in-Aid)	150,000	150,000	—	—
C.5.—Food Aid Contribution under the International Wheat Agreement ..	40,000	—	40,000	—
CC.5.—Emergency Assistance to Middle East				
<i>Original</i>	Nil			
<i>Supplementary</i>	£13,500			
	13,500	—	13,500	—
C.6.—Miscellaneous Investigations, Inquiries and Reports ..	2,210	856	1,354	—
C.7.—Live Stock Progeny Testing	101,183	83,159	18,024	—
C.8.—Contribution to Irish Meat Association (Grant-in-Aid)	10,000	—	10,000	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
AGRICULTURAL EDUCATION AND DEVELOPMENT				
D.1.—Agricultural Schools and Farms	307,686	250,897	56,789	—
D.2.—Grants to Private Agricultural Schools, etc. ..	232,323	200,774	31,549	—
D.3.—Veterinary College ..	94,003	82,584	11,419	—
D.4.—University College, Dublin; Faculty of Veterinary Medicine	180,000	175,136	4,864	—
D.5.—Trinity College, Dublin; School of Veterinary Medicine	93,000	95,557	—	2,557
D.6.—Scholarships in Agriculture, etc.	11,413	11,489	—	76
D.7.—University College, Dublin; Faculty of General Agriculture	24,984	24,984	—	—
D.8.—University College, Cork; Faculty of Dairy Science ..	13,000	13,000	—	—
D.9.—Additional Grants to University Colleges Original £475,000 Supplementary 180,000	655,000	561,499	93,501	—
D.10.—Farm Apprenticeship Scheme	11,500	12,169	—	669
D.11.—Rural Groups Advisory Service	100	17	83	—
E.1.—Improvement of Live Stock, Milk Production, etc. ..	149,048	106,378	42,670	—
E.2.—Improvement of Poultry and Egg Production ..	131,847	132,274	—	427
E.3.—Temporary Schemes for the Growing of Horticultural, etc., Crops	5,155	4,239	916	—
F.—Grants to County Committees of Agriculture	780,500	762,417	18,083	—
G.—Special Agricultural, etc., Schemes	310,610	298,573	12,037	—
H.—Small Farm (Incentive Bonus) Scheme	150,000	—	150,000	—

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. ..	22,787	21,810	977	—
I.2.—Contribution to Irish Agricultural Organisation Society (Grants-in-Aid) ..	30,000	20,000	10,000	—
I.3.—Contribution to Irish Countrywomen's Association (Grant-in-Aid) ..	7,500	7,500	—	—
I.4.—Contribution to Macra na Feirme (Grant-in-Aid) ..	6,500	6,500	—	—
I.5.—An Foras Talúntais—Grant-in-Aid for General Purposes <i>Original</i> £1,486,000 <i>Supplementary</i> 34,000	1,520,000	1,520,000	—	—
I.6.—An Foras Talúntais—Grant-in-Aid for Capital Purposes	90,000	62,500	27,500	—
I.7.—Contribution to Errigal Co-operative Society Ltd. (Grant-in-Aid)	2,000	—	2,000	—
J.—Botanic Gardens, Glasnevin ..	73,896	65,459	8,437	—
K.1.—Miscellaneous Work ..	80,216	121,241	—	41,025
K.2.—Fees for Reports on Agricultural Conditions ..	6,337	5,011	1,326	—
K.3.—Payments to the Agricultural Credit Corporation Limited, in respect of Loans	8,700	9,118	—	418
K.4.—Improvement of the Creamery Industry, etc. ..	100	11,278	—	11,178
K.5.—National Agricultural Council	2,800	1,396	1,404	—
K.6.—Agricultural Production Council	10	—	10	—
K.7.—Western Agricultural Consultative Council ..	500	—	500	—
K.8.—Farm Buildings Scheme and Water Supplies <i>Original</i> £2,791,443 <i>Less Supplementary</i> 150,000	2,641,443	2,605,437	36,006	—
K.9.—Land Project	3,500,000	3,575,749	—	75,749

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Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
K.10.—Lime and Fertilisers Subsidies				
<i>Original</i> £5,750,000				
<i>Supplementary</i> 1,213,000				
	6,963,000	6,817,154	145,846	—
K.11.—Prevention of Diseases, etc., in Live Stock ..	32,000	23,743	8,257	—
K.12.—Artificial Insemination of Livestock	10,710	10,911	—	201
K.13.—Bovine Tuberculosis Eradication Scheme				
<i>Original</i> £2,871,000				
<i>Supplementary</i> 559,000				
	3,430,000	3,468,576	—	38,576
K.14.—Grants for Pasteurisation of Separated Milk, etc. ..	10,000	12,734	—	2,734
K.15.—Brucellosis Eradication Scheme				
<i>Original</i> £1,691,000				
<i>Less Supplementary</i> 1,199,000				
	492,000	406,890	85,110	—
K.16.—Scheme of Grants for Calved Heifers				
<i>Original</i> £990,000				
<i>Less Supplementary</i> 90,000				
	900,000	1,069,816	—	169,816
K.17.—Scheme of Grants for Forage Harvesting Equipment	70,000	91,308	—	21,308
K.18.—Grants towards the Cost of Co-operative Projects ..	8,005	1,808	6,197	—
K.19.—Grants to Bacon Factories	100,000	124,035	—	24,035
K.20.—Payments to Pigs and Bacon Commission				
<i>Original</i> £1,700,000				
<i>Supplementary</i> 900,000				
	2,600,000	2,950,000	—	350,000
K.21.—Losses on Disposal of Wheat, etc.				
<i>Original</i> £40,000				
<i>Supplementary</i> 1,000,000				
	1,040,000	908,483	131,517	—
K.22.—Beef, Mutton and Lamb Export Guarantee Schemes				
<i>Original</i> £3,700,000				
<i>Less Supplementary</i> 1,000,000				
	2,700,000	2,402,038	297,962	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
K.23.—Temporary Scheme of Grants for Farrowed Sows	£	£	£	£
<i>Original</i> £100,000				
<i>Supplementary</i> 115,000				
	215,000	189,526	25,474	—
K.24.—Mountain Sheep Subsidy Scheme				
<i>Original</i> £185,000				
<i>Supplementary</i> 215,000				
	400,000	365,779	34,221	—
K.25.—Grants for Glasshouse Industry				
<i>Original</i> £203,005				
<i>Supplementary</i> 200,000				
	403,005	415,504	—	12,499
K.26.—Milk Coolers Scheme ..	50,000	8,495	41,505	—
K.27.—Marketing of Oats, 1968 Crop				
<i>Original</i> Nil				
<i>Supplementary</i> £150,000				
	150,000	15,000	135,000	—
K.28.—Grants for Drying and Storage of Oats				
<i>Original</i> Nil				
<i>Supplementary</i> £30,000				
	30,000	25,769	4,231	—
ADMINISTRATION OF ACTS AND STATUTORY ORDERS				
L.1.—Diseases of Animals Act, 1966				
<i>Original</i> £53,075				
<i>Supplementary</i> 106,000				
	159,075	169,724	—	10,649
L.2.—Bovine Tuberculosis Order, 1926, etc.	500	402	98	—
L.3.—Horse Breeding Act, 1934 ..	205	59	146	—
L.4.—Live Stock Breeding Act, 1925	8,435	9,005	—	570
M.1.—Agricultural Produce (Eggs) Acts, 1939 to 1961, etc. . .	51,416	47,973	3,443	—
M.2.—Dairy Produce Acts, 1924 to 1947, and Dairy Produce (Price Stabilisation) Acts, 1935 to 1956, etc. . .	75,284	75,151	133	—
M.3.—Agricultural Produce (Potatoes) Act, 1931, Flax Act, 1936 and Destructive Insects and Pests (Consolidation) Act, 1958, etc. . .	155,939	109,225	46,714	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
M.4.—Agricultural Produce (Fresh Meat) Acts, 1930 to 1938, Agricultural Produce (Meat) (Miscellaneous Provisions) Act, 1954, Pigs and Bacon Acts, 1935 to 1961, Slaughter of Cattle and Sheep Acts, 1934 to 1936 and Diseases of Animals (Bovine Tuberculosis) Act, 1957 ..	518,853	534,809	—	15,956
M.5.—Agricultural Produce (Cereals) Acts, 1933 to 1961 and Wheat Order, 1967, etc. ..	19,195	19,676	—	481
M.6.—Grain Storage (Loans) Act, 1951	5	—	5	—
M.7.—Acquisition of Land (Allotments) (Amendment) Act, 1934	2,510	2,194	316	—
M.8.—Agricultural Wages, etc., Acts, 1936 to 1961 ..	15,481	13,522	1,959	—
M.9.—Sundry Statutes ..	611	668	—	57
N.1.—Milk Production Allowances, Marketing of Dairy Produce, etc. <i>Original</i> £21,000,000 <i>Supplementary</i> 4,650,000	25,650,000	25,402,323	247,677	—
N.2.—Marketing of Wool ..	4,500	—	4,500	—
O.—Technical Assistance ..	40,000	45,908	—	5,908
GROSS TOTAL <i>Original</i> £52,911,260 <i>Supplementary</i> 6,935,500	£59,846,760	58,817,219	1,837,758	808,217
			Surplus of Gross Estimate over Expenditure £1,029,541	
Deduct— P.—Appropriations in Aid <i>Original</i> £3,714,260 <i>Less Supplementary</i> 691,000	Estimated 3,023,260	Realised 3,122,119	Surplus of Appropriations in Aid realised £98,859	
NET TOTAL <i>Original</i> £49,197,000 <i>Supplementary</i> 7,626,500	£56,823,500	55,695,100	Total Surplus to be surrendered £1,128,400	

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						48,500	35,888
Miscellaneous						—	11
						£83,576	£70,975

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.1.—The volume of travelling was greater than expected. The provision for publications proved inadequate and in addition a number of accounts for publications proper to the previous year were not received until 1968–69. Miscellaneous expenses, which are difficult to estimate, were higher than anticipated.
- C.3.—The savings arose mainly on the provision for F.A.O., as (1) a meeting of the World Food Congress was not held, (2) a provision towards maintenance of trainees from developing countries was not spent as the Organisation did not allocate any trainees, (3) the cost of attendance at meetings was not as high as expected. These savings and some other smaller savings were partly offset by excess expenditure on other items of the subhead.
- C.5.—This country's proposed accession to the Food Aid Convention has not yet been finalised.
- CC.5.—Claim for payment of the amount due was not received by the end of March, 1969.
- C.6.—Poultry trials at Mellowes College were postponed as the accommodation it was proposed to use was required for other purposes. Some other trials were not started as early as had been anticipated. Expenditure on commissions and special inquiries was less than expected.
- C.7.—The pig progeny stations were closed from 6th December, 1967 to 23rd February, 1968, as a precaution against foot-and-mouth disease. As a result there was not a full complement of pigs in the stations for some time at the beginning of the 1968–69 financial year and this reduced the operating costs of the stations (saving £10,100). Expenditure on the grants towards cost of pig progeny testing and performance testing in accredited herds was not as high as expected (saving £1,590). The full number of recorders were not employed at the artificial insemination stations (saving £3,000). There was a saving on salaries of £2,064 because of staff vacancies and a saving of £1,270 on other items.
- C.8.—The meat research unit, to be partly financed from this contribution, was not set up during the year.
- D.1.—Progress towards the establishment of the Kennedy College was slower than anticipated (saving £27,575). Savings on the provisions for Ballyhaise and the Munster Institute amounting to £18,394 and £13,337, respectively, were mainly on salaries because of staff vacancies, on feeding stuffs at Ballyhaise due to a good hay yield and less cattle to be wintered and meal fed, on general expenses at Ballyhaise as a number of accounts were not received for payment within the year and on poultry at the Munster Institute, which cost less than expected. These savings and smaller savings at Clonakilty were partly offset by excess expenditure at Mellowes College where replacements for fodder lost in a fire had to be purchased.
- D.2.—Refunds to the schools of expenditure on buildings and equipment were less than expected. There were savings on capitation grants due to the number of students being less than anticipated and on teachers' salaries as a rural domestic economy school closed down early in the year.
- D.3.—The estimate included provision for the purchase of animals and fodder for the new experimental animal unit being provided at the field station, as it was expected that the unit would become available for occupation during the year. The unit was not

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ready before the end of the year with a resultant saving in the provision. There was also a saving on the provision for laboratory equipment as the installing of new X-ray apparatus was not completed before the end of the year.

- D.9.—Work on the expansion of the Dairy Science Faculty at University College, Cork did not proceed as rapidly as expected.
- D.10.—The number of awards to apprentices was more than expected. The excess was partly offset by a saving on other items.
- E.1.—Some artificial insemination stations, for which it was intended to purchase bulls for leasing, made their own purchases. In addition purchases in Great Britain of bulls, pigs and rams were reduced because of foot-and-mouth outbreaks there. Only six thoroughbred stallions were purchased as the supply position is very difficult. The resultant savings were partly offset by excess expenditure on the horse breeding scheme and on travelling expenses.
- E.3.—Saving on salaries and travelling due to a staff vacancy.
- H.—The scheme started at a later date than originally planned and consequently no payments fell to be made during the year.
- I.2.—Expenditure on the re-organisation grant was less than expected.
- I.6.—Work on a new laboratory at Johnstown Castle and on the provision of extra pig husbandry facilities at Moorpark did not reach the stage expected.
- I.7.—The grant-in-aid was not earned.
- J.—There were savings on salaries because of staff vacancies and on the provision for pupil gardeners as the number of pupils was less than anticipated. There was also a saving on the provision for seeds, plants, equipment, etc., as a number of items on order were not received and some accounts for equipment delivered had not come to hand by the end of the financial year.
- K.1.—The excess was due mainly to (i) unexpected advertising on new schemes, (ii) a special advertising campaign in Great Britain to counter unfavourable publicity relating to Irish cheese exports, (iii) losses incurred by the Dairy Disposal Co. Ltd. in disposing of reserve stocks of milk powder being higher than anticipated due largely to the limited demand for the product and (iv) additional and intensified publicity projects in Great Britain on the promotion of livestock and meat exports, following the foot-and-mouth disease outbreak there.
- K.2.—Fewer reports and returns than anticipated were received.
- K.3.—The expenditure includes £1,984 paid to the Agricultural Credit Corporation Ltd. and written off in respect of loan instalments due to that body by the Dungarvan Co-operative Fruit Growers' Society Ltd. (D.301/1/64).
- K.4.—Final audited accounts of the Dairy Disposal Company's operation of the Wexford cheese factory became available during the year.
- K.5.—Meetings of the council were less frequent than envisaged when the estimate was made.
- K.7.—There was no meeting of the Council during the year.
- K.11.—Expenditure on advertising and publicity was less than expected. In addition, notifications under the Warble Fly (Notification and Treatment) Order, 1967, entitling owners to free treatment of animals, were somewhat lower than anticipated.
- K.14.—The number of applications for grants received during the year was greater than expected.
- K.15.—The testing of herds by private veterinary surgeons in the Brucellosis-Free and Clearance areas proceeded at a slower rate than anticipated while the Heifer Vaccination Scheme did not get under way until mid-March. The resultant savings were partly offset by higher expenditure on reactor compensation because greater numbers than expected had to be purchased and following current market trends the prices were slightly higher than had been anticipated.

- K.16.—The number of applications received during the year was higher than expected.
- K.17.—The demand for grants was much higher than expected.
- K.18.—No new applications for grants were received during the year. The payments made were in respect of proposals approved earlier but which did not mature for payment until 1968-69.
- K.19.—The number of grants arising for payment during the year was more than expected.
- K.20.—The number of pigs delivered to bacon factories was higher than expected and accordingly production and exports of pig meat were higher than had been estimated.
- K.21.—Saving was due mainly to the fact that the extent of the losses on surplus wheat of the 1968 crop was not known prior to the end of the financial year. There was also a saving on the provision for losses on surplus wheat of the 1967 crop, the losses proving to be less than anticipated.
- K.22.—Due to firm market conditions in Great Britain the average rates of guarantee payment in Great Britain and consequently, the export support payments here worked out somewhat lower than was originally estimated.
- K.23.—The number of grants maturing for payment during the year was less than expected;
- K.24.—The number of lambs which qualified for subsidy was less than expected.
- K.26.—The number of grants and the average value of grant were much less than expected.
- K.27.—The quantity of oats which was offered to An Bord Gráin was much less than expected.
- K.28.—Applications for grants did not reach the level expected.
- L.1.—Expenditure on the special precautions necessitated by the outbreak of foot-and-mouth disease in Great Britain was greater than expected.
- L.2.—The Bovine Tuberculosis Order, 1926 was revoked with effect from the 5th August, 1968 and only expenditure incurred before that date was recouped to local authorities.
- L.3.—There were only four appeal cases during the year, and no meeting of the consultative council was held.
- L.4.—The excess arose because of an extended and intensified search for unlicensed bulls in 1968.
- M.1.—Savings on salaries due to staff vacancies were partly offset by additional expenditure on travelling which was higher than expected.
- M.3.—The saving was mainly due to the fact that the purchase of a farm, which had been provided for, was not made.
- M.7.—The estimate was framed on the basis that schemes would be operated at seven centres. In the event only five centres took part.
- M.8.—The saving was mainly on salaries because of staff vacancies and was partly offset by an excess on advertising the cost of which was greater than estimated.
- N.2.—No expenditure arose as effect was not given during the year to the relevant provisions of the Wool Marketing Act, 1968.
- O.—More applications for grants were received than originally anticipated.

Vote 37

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	70,900	60,313
2. Receipts from sale of vaccines, live stock, farm produce, etc., at Veterinary Research Laboratory and farm at Abbotstown and recoupment of quarantine expenses at Spike Island	C.2	15,900	33,012
3. Receipts from sale of bacon pigs, etc., at Pig Progeny Testing Stations at Cork and Dublin	C.7	39,730	31,586
4. Receipts from students' fees, sale of live stock and farm produce, etc.	D.1		
Mallowes Agricultural College		24,450	24,068
Ballyhaise Agricultural Station		23,350	28,435
Clonakilty Agricultural Station		19,205	19,350
Munster Institute		26,420	22,508
Kennedy Horticultural College		815	536
5. Receipts from clinique and other fees, etc.: Veterinary College	D.3	2,250	2,780
6. Receipts from sale and leasing of bulls, etc., and registration fees	E.1	37,500	34,170
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	40,450	36,227
8. Receipts from sale of seeds, manure, live stock, etc.	G	12,400	14,704
9. Refund of portion of the cost of certain schemes in North-West Cavan	G	700	386
10. Receipts in connection with scheme to encourage the commercial production of glasshouse crops in Gaeltacht areas	G	7,330	5,044
11. Receipts in respect of seed supplied to small-holders at reduced prices	G	56,250	32,533
12. Rent of lands and premises occupied by Comhlucht Groighe Náisiúnta na hÉireann, Teoranta		1,900	3,301
13. Receipts from sale of agricultural products at exhibitions and fairs and charges to exhibitors for space, etc., at Irish exhibit stands	K.1	5	—
14. Sums recoverable in respect of the salaries, etc., of officers seconded to outside bodies		12,723	16,491
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	—

	Corres- ponding Debit Subhead	Estimated	Realised
		£	£
16. Warble Fly (Notification and Treatment) Order, 1967: Receipts for treatment of animals	K.11	1,000	3,770
17. Transfer from the Warble Fly Eradication Account of the balance on hands on the winding up of the Account		14,000	15,341
18. Recoupment from American Grant Counterpart Special Account in respect of grants for pasteurisation of separated milk	K.14	10,000	12,734
19. Receipts from sales of semen, etc.	K.12	5	3
20. Receipts from sale of cattle slaughtered under the Bovine Tuberculosis Eradication Scheme <i>Original</i> .. £761,000 <i>Supplementary</i> .. 199,000	K.13	960,000	1,102,807
21. Receipts from sale of cattle directed to be slaughtered under the Brucellosis Eradica- tion Scheme, etc. <i>Original</i> .. £550,000 <i>Less Supplementary</i> .. 490,000	K.15	60,000	89,229
22. Receipts from United Kingdom Government in respect of Irish beef, mutton and lamb imported into the United Kingdom <i>Original</i> .. £1,800,000 <i>Less Supplementary</i> .. 400,000	K.22	1,400,000	1,350,000
23. Horse Breeding Act, 1934: Receipts from licences, etc.	L.3	700	794
24. Live Stock Breeding Act, 1925: Receipts from licences, etc.	L.4	3,800	4,497
25. Agricultural Produce (Eggs) Acts: Receipts from fees, etc.	M.1	3,445	4,235
26. Dairy Produce Acts, and Dairy Produce (Price Stabilisation) Acts: Fees on production of butter and fees in respect of butter exported, etc.	M.2	13,300	14,222
27. Receipts from fees for inspection of potatoes, etc.	M.3	3,400	2,693
28. 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	60,000 40,000	48,650 39,611
29. Agricultural Produce (Cereals) Acts and Wheat Order, 1967, etc.: Receipts from Grain Dealers' Licences	M.5	1,000	939

Vote 37

	Corres- ponding Debit Subhead	Estimated	Realised
		£	£
30. Repayment of advances made under the Grain Storage (Loans) Act, 1951	M.6	47,580	47,579
31. Fees for licences under the Milk and Dairies Act	M.9	310	332
32. Marketing of Wool: Receipts from registration and licensing fees	N.2	1,000	—
33. Receipts from Church Temporalities Fund ..		10,000	10,000
34. Miscellaneous		1,437	9,239
TOTAL			
<i>Original</i> ..	£3,714,260		
<i>Less Supplementary</i> ..	691,000		
		<u>£3,023,260</u>	<u>£3,122,119</u>

- Deficiencies on sales of seeds under the Cereal Seed Certification Schemes, due to a smaller demand than expected, were partly offset by surplus receipts on other items.
- Because of an increase in the number of short-term animal experiments, more cattle became available for sale from the Veterinary Research Laboratory farm at Abbotstown. In addition better prices were received than anticipated. Receipts for quarantine expenses at Spike Island were also higher than expected.
- As the pig progeny stations were closed from 6th December, 1967 to 23rd February, 1968 as a precaution against foot-and-mouth disease, there was not a full complement of pigs at the stations for some time at the beginning of the 1968-69 financial year. Consequently there were fewer pigs for sale.
- Receipts from clinique fees and sale of stock were greater than expected.
- The number of bulls, rams, boars and stallions bought for leasing was less than originally estimated. The resultant deficiency was partly offset by increased receipts for registration fees and other smaller items.
- Fewer birds than anticipated were available from the Mallow College poultry unit for sale on the Christmas market. In addition, prices for table birds in 1968 were somewhat below expectations. The resultant deficiency was partly offset by additional receipts on the Gaeltacht pullet chick scheme.
- The number of bulls located was higher than expected. In addition, some contributions from participants in the demonstration plots scheme which were not collected in 1967-68, because of foot-and-mouth disease restrictions, were collected in 1968-69.
- Contributions in respect of the purchase of bulls and rams were less than expected.
- The deficiency was due to a change in the method of calculating the contributions by growers (64 in Connemara and 64 in Donegal) towards the running of the central stations. Under the revised arrangement the growers contributed 1 per cent. each of the expenses of their local station instead of their full contribution under the old system (S.90/23/46).
- The demand for seed fell short of expectations.
- The surplus arose because a sum of £1,400 paid by Comhlucht Groighe Náisiúnta na hÉireann in respect of rent for 1967-68 was not received until April, 1968.
- There were more officers seconded to outside bodies during the year than expected. In addition, salaries were increased during the year.

16. More animals needing treatment for warbles were discovered than had been estimated.
17. The balance remaining in the Account at its winding up was higher than expected.
18. Expenditure under Subhead K.14 was greater than expected and recoupment in respect of such expenditure was correspondingly higher.
20. Higher salvage than estimated was received for reactors.
21. The number of reactors and the prices received in salvage were higher than had been anticipated.
23. The number of stallions for licensing was greater than expected.
24. Applications for licences were greater than expected.
25. Acquisition fees yielded more than expected. The surplus was partly offset by a deficiency in annual fees.
26. The number of fees collected during the year was more than expected.
27. Inspection fees yielded less than expected.
28. Slaughtering of cattle at the meat factories were less than originally estimated.
32. There were no receipts as effect was not given during the year to the relevant provisions of the Wool Marketing Act, 1968.
34. Miscellaneous receipts cannot be closely estimated. Included is a sum of £4,628 received from the United Kingdom Ministry of Agriculture, Fisheries and Food in respect of Veterinary staff lent to the Ministry during the outbreak of foot-and-mouth disease in Great Britain in 1967-68.

EXTRA REMUNERATION (exceeding £100)

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 £325 for acting as a member of the board of Córas Tráchtála.

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 £1,046 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 £500 from Nitrigin Éireann Teoranta for acting as a director of the company.

An Agricultural Inspector received a gratuity of £250 in respect of extra duties on the study of radio activity problems during the period 1961 to 1964 and another received £225 for extra duties while assigned to Kilerohane Growers Co-operative from 1964 to 1967 (E.62/2/64 and E.64/2/50).

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

Two Higher Executive Officers on loan to the Department of Finance received allowances of £112 each from Vote 6 for higher duties.

An Executive Officer received £200 from Vote 40 as a member of the Committee on Credit Unions.

One hundred and fifty-nine officers of the Department's veterinary staff received gratuities ranging from £106 to £187 each in respect of additional work performed by them during the year ended 13th January, 1969.

A Veterinary Inspector on loan to the Dairy Disposal Company Limited at one of the artificial insemination stations of the company received an allowance of £250 from the funds of the company.

One hundred and thirty-four Agricultural Officers received amounts ranging from £101 to £554 for extra services rendered or supervisory duties in respect of varying periods during the year.

Vote 37

Two Agricultural Officers received £482 and £300 and a Ship Inspector £205 from Vote 42 for services as night telephonists. An Agricultural Officer received £150 from Vote 35 for drawing up a plan for the John F. Kennedy arboretum in Wexford.

A Clerical Officer received a gratuity of £186 for performing the duties of Programmer on Automatic Data Processing (E.109/4/61).

Two hundred and thirty employees received sums varying from £101 to £629 in respect of overtime, Sunday duty, etc.

The total expenditure on overtime was £72,127.

NOTES

This Account includes expenditure of £3,653 in respect of the remuneration of officers temporarily on loan, without repayment, to outside bodies.

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

£252 to Cork County Council in respect of damage caused to four bridges in the county in the course of work under the Land Project. Subhead K.9 (S.90/10/57).

£429 to twelve herd owners in respect of cattle which failed to pass the tuberculin test under the Bovine Tuberculosis Eradication Scheme. In two of the cases the animals died before valuation and in the remaining ten cases after valuation but before they could be collected for slaughter. £516 to ten herd owners in respect of attested cattle in which lesions were discovered on post mortem examination at factories. £55 to a herd owner in respect of an animal which, having failed to pass the tuberculin test, was, on the advice of the Department's officer, sent direct to the meat factory by the owner as being the quickest way of disposing of the animal. The animal was condemned for causes other than tuberculosis and no payment was made by the factory. The Department would have been liable for the full market value in any event had the animal been taken up in the normal way under the scheme, in view of the fact that it did not realise any salvage value. Subhead K.13 (S.90/11/67).

£12 to two herd owners in respect of cattle which failed to pass the test under the Brucellosis Eradication Scheme. The animals died after valuation but before they could be collected for slaughter. £76 to Córás Iompair Éireann being half the cost of damages paid by the company to a member of the public whose car was damaged by a reactor cow which broke loose when being collected by the company for slaughter under the scheme. Subhead K.15 (S.90/11/57 and S.48/1/58).

£5 to an applicant under the Farrowed Sow Scheme in lieu of a headage grant on a sow, the litter of which had been sold prior to inspection. Subhead K.23 (D.306/20/66).

£114 to thirteen members of the public for loss and damage to clothing, etc., as a result of disinfection procedures during the foot-and-mouth disease precautions in 1967–68. £3 to a farmer in respect of a fee paid to a veterinary practitioner for the examination of a cow suspected of having foot-and-mouth disease. £10 to a member of the public because of mistaken application to her of a regulation during the foot-and-mouth disease precautions (D.306/25/62 and S.90/1/68).

£618 was paid to four members of the public in respect of vehicles damaged as a result of accidents in which a lorry, the property of the Department, was involved (S.48/1/67). Repairs to the lorry cost the Department £3.

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

Reference	Amount	
S.90/15/56	£2,450	Loss of fodder as a result of a fire at Mellowes Agricultural College, Athenry.
D.306/25/62	£20	Amount due in respect of a bull sold on special terms in congested districts.

Payment of the annual fee required by Section 16 of the Agricultural Produce (Eggs) Act, 1939 was waived in forty-eight cases of registered dealers who had defaulted, and in nine cases of former registered dealers whose premises were transferred, etc. The sum involved, viz., £57 was written off (S.90/14/41). Acquisition fees totalling £16 under Section 15 of the Act were also written off.

A sum of £216,000 was received from the Vote for Remuneration (No. 52).

J. C. NAGLE,
Accounting Officer.

19th June, 1969.

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

E. F. SUTTLE,
Comptroller and Auditor General.

STATEMENT OF LOAN SECURITIES AND AMOUNTS REPAYABLE TO THE
DEPARTMENT UNDER AGREEMENTS, ETC., ON 31st MARCH, 1969
(Capital amounts only)

	£
Advances under the Grain Storage (Loans) Act, 1951	269,516
Sundry purchases of bulls under special scheme for congested districts (maximum sum payable) (a)	28,962
Loans under scheme to encourage commercial production of glasshouse crops in Gaeltacht areas	8,608
Miscellaneous	25
	<u>£307,111</u>

(a) Reducible, if certain conditions are complied with, to £7,865.

J. C. NAGLE,
Accounting Officer.

19th June, 1969.

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, 1969

RECEIPTS		PAYMENTS	
Balance on 1st April, 1968 ..	£ 2,251	Publicity campaigns for livestock and livestock products, agricultural and dairy produce, etc. ..	£ 1,272
		Other expenses in connection with market investigation and development ..	979
	£2,251		£2,251

19th June, 1969.

J. C. NAGLE,
Accounting Officer.

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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, 1969

RECEIPTS		PAYMENTS	
Balance on 1st April, 1968 ..	£ 240,331	Contribution to World Food Programme ..	£ 335,676
Transfer from Oireachtas Vote 37 (Subhead C.4) ..	150,000	Balance on 31st March, 1969 ..	54,655
	£390,331		£390,331

19th June, 1969.

J. C. NAGLE,
Accounting Officer.

WARBLE FLY ERADICATION (GRANT-IN-AID)
ACCOUNT OF RECEIPTS AND PAYMENTS IN RESPECT OF THE WARBLE FLY ERADICATION ACCOUNT IN THE YEAR ENDED
31ST MARCH, 1969

RECEIPTS		PAYMENTS	
	£		£
Balance on 1st April, 1968	Transfer of balance to Oireachtas Vote 37 as an Appropriation in Aid—Subhead P (item 17) ..	15,341
	15,341		
	£15,341		£15,341

19th June, 1969.

J. C. NAGLE,
Accounting Officer.

ACCOUNT of the sum expended, in the year ended 31st March, 1969, 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				
<i>Original</i> £117,000				
<i>Supplementary</i> 10				
	117,010	114,737	2,273	—
B.1.—Travelling and Incidental Expenses	16,900	20,083	—	3,183
B.2.—Post Office Services ..	3,300	3,076	224	—
C.—Sea Fisheries Development ..	81,600	66,392	15,208	—
D.1.—An Bord Iascaigh Mhara—Administration and Current Development (Grant-in-Aid)	310,000	310,000	—	—
D.2.—An Bord Iascaigh Mhara—Capital Development (Grant-in-Aid)	300,000	157,000	143,000	—
E.—Inland Fisheries Development	131,950	135,598	—	3,648
F.—The Inland Fisheries Trust Incorporated (Grant-in-Aid)	180,000	180,000	—	—
G.—The Salmon Research Trust of Ireland Incorporated (Grant-in-Aid)	3,000	2,288	712	—
GROSS TOTAL				
<i>Original</i> £1,143,750				
<i>Supplementary</i> 10				
	£ 1,143,760	989,174	161,417	6,831
			Surplus of Gross Estimate over Expenditure £154,586	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—				
H.—Appropriations in Aid ..	30,750	26,720	£4,030	
NET TOTAL				
<i>Original</i> £1,113,000				
<i>Supplementary</i> 10				
	£ 1,113,010	962,454	Net Surplus to be surrendered £150,556	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.1.—The volume of travelling was more than expected. Mileage and subsistence rates were increased during the year.
- B.2.—Expenditure on telegrams and telephones was somewhat less than expected.
- C.—Saving was due to (i) the number of boys in continuous training as fishermen was not as high as expected; (ii) a proposed course at Galway for training of fishermen as skippers was not held as a sufficient number of eligible candidates did not come forward; (iii) arrangements for construction of a new fishery school were not completed. The resultant saving was partly offset by an excess on the provision for the operational expenses of the exploratory fishing vessels due to unanticipated extensive repair work necessary to the "Cú Feasa" during the year following an engine break-down.
- D.2.—Expenditure by An Bord Iascaigh Mhara on grants under its Marine Credit Plan was less than expected.
- 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	17,204
2. Proceeds of fines and forfeitures incurred in respect of fishery offences	2,000	1,755
3. Lettings of fishing rights	4,000	3,490
4. Miscellaneous receipts	7,102	4,271
	<u>£30,750</u>	<u>£26,720</u>

- It is difficult to estimate accurately income from fines and forfeitures.
- Some rents were not paid until after the close of the financial year.
- Miscellaneous receipts cannot be closely estimated.

EXTRA REMUNERATION (exceeding £100)

A Principal received £375 from the funds of An Bord Iascaigh Mhara for acting as a member of the Board. A Principal and an Assistant Principal received £250 each for acting as members of the Foyle Fisheries Commission.

The total amount paid in respect of overtime was £59.

NOTES

A balance of £515 of a loan made to an applicant for the construction of a demonstration fish farm was written off (S.27/8/58).

Losses of equipment valued at £40 were also written off (D.308/2/63).

£62 was paid to the skipper of a vessel damaged by the exploratory fishing vessel "Cú Feasa". Subhead C (S.27/5/57). The "Cú Feasa" was undamaged.

A sum of £7,000 was received from the Vote for Remuneration (No. 52).

J. C. NAGLE,

Accounting Officer.

19th June, 1969.

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, 1969, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Labour, including certain Services administered by that Office, and for payment of certain Grants-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	994,000	906,972	87,028	—
B.—Travelling and Incidental Expenses	32,000	30,768	1,232	—
C.—Post Office Services ..	64,200	63,058	1,142	—
D.—Advertising and Publicity ..	4,000	3,148	852	—
E.—Commissions, Committees and Special Inquiries ..	1,000	3,391	—	2,391
F.—International Organisations	32,000	29,133	2,867	—
G.—Research	20,000	23,905	—	3,905
H.—Resettlement Allowances ..	15,000	587	14,413	—
I.—Career Information ..	3,000	1,457	1,543	—
J.—An Chomhairle Oiliúna (Grant-in-Aid)	450,000	450,000	—	—
K.—National Industrial Safety Organisation (Grant-in-Aid)	2,000	1,694	306	—
M.—Losses	—	667	—	667
GROSS TOTAL .. £	1,617,200	1,514,780	109,383	6,963
			Surplus of Gross Estimate over Expenditure £102,420	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—				
L.—Appropriations in Aid ..	454,200	431,722	£22,478	
NET TOTAL .. £	1,163,000	1,083,058	Net Surplus to be surrendered £79,942	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due to delay in filling vacancies at headquarters and in the Employment Service.

E.—Excess due to an increase in the number of inquiries anticipated.

F.—Saving due to cancellation of a European Regional Conference of ILO to which the Department had planned to send representatives.

G.—Excess due to additional research work not originally foreseen.

H.—Saving due to claims for resettlement allowances being less than anticipated.

I.—Expenditure on career publicity less than anticipated.

M.—The charge to this subhead comprises cash shortages at local offices (exceeding £5 in 2 cases) not involving suspicion of fraud or culpable negligence on the part of any officer (S.70/1/47 and S.73/3/54). A burglary at Cork Employment Exchange accounts for £536.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipt from the Social Insurance Fund under Section 40(2) of the Social Welfare Act, 1952	415,000	404,000
2. Repayment on account of salaries, etc., of officers on loan to outside bodies	22,951	17,471
3. Receipts from the Redundancy Fund under Section 56 of the Redundancy Payments Act, 1967 (Appeals Tribunal) ..	15,500	9,845
4. Miscellaneous	749	406
	<u>£454,200</u>	<u>£431,722</u>

1. Shortfall due to overcollection from the Social Insurance Fund in 1967–68 (£11,000).
2. The period of secondment on loan of officers of the Department was less than anticipated.
3. Shortfall due to a lesser number of hearings of the Appeals Tribunal than anticipated and delay in recruiting office staff.

EXTRA REMUNERATION (exceeding £100)

Eight Staff Officers, twelve Clerical Officers, two Temporary Clerks and three Messengers received sums ranging from £102 to £304 for overtime. The total cost of overtime amounted to £17,911.

NOTE

In addition to the amount expended under Subhead A, a further sum of £63,000 was charged to the Vote for Remuneration (No. 52).

Vote 39

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, 1969	Total Expenditure to 31st March, 1969
	E	Other		
	£	£	£	£
Bord na Móna Inquiry	500	(A) 158	658	658
E.I. Co. Ltd., Shannon/I.T.G.W.U. dispute Inquiry	276	(A) 509 (B) 8	793	793
E.S.B. Inquiry	2,615	(A) 3,525 (B) 71	6,211	6,211
£	3,391	4,271	7,662	7,662

T. O CEARBHAILL,
Oifigeach Cuntasaíochta.

AN ROINN SAOTHAIR,
16 Meitheamh, 1969.

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, 1969, 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	695,250	658,874	36,376	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i>	£21,000			
<i>Supplementary</i>	9,920			
	30,920	29,865	1,055	—
B.2.—Post Office Services ..	18,500	18,934	—	434
B.3.—Geological Survey—Equipment, Stores and Maintenance				
<i>Original</i>	Nil			
<i>Supplementary</i>	£15,400			
	15,400	—	15,400	—
C.—Advertising and Publicity ..	6,170	7,123	—	953
D.—Remission of Penalties ..	5	—	5	—
MINERALS DEVELOPMENT				
E.—Minerals Exploration and Compensation for Mineral Rights, etc., acquired ..	1,885	1,290	595	—
INSTITUTE FOR INDUSTRIAL RESEARCH AND STANDARDS				
F.—Grant under Section 37 (1) of the Industrial Research and Standards Act, 1961 (Grant-in-Aid)				
<i>Original</i>	£500,000			
<i>Supplementary</i>	38,200			
	538,200	538,200	—	—
INTERNATIONAL ORGANISATIONS, Etc.				
G.—Expenses in connection with International Organisations, Special Services, Enquiries, etc.	5,650	4,820	830	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
CÓRAS TRÁCHTÁLA				
H.—Córas Tráchtála (Grant-in-Aid)				
<i>Original</i> £800,000				
<i>Supplementary</i> 460,000				
	1,260,000	1,260,000	—	—
INDUSTRIAL DEVELOPMENT AUTHORITY				
I.—Remuneration and Expenses (Grant-in-Aid)	260,000	224,667	35,333	—
AN FORAS TIONSCAL				
J.—Grant to An Foras Tionscal (Grant-in-Aid)				
<i>Original</i> £8,000,000				
<i>Supplementary</i> 2,250,000				
	10,250,000	9,426,719	823,281	—
K.—Export Guarantee Arrange- ments under the Insurance Act, 1953	10	—	10	—
L.—Technical Assistance				
<i>Original</i> £362,000				
<i>Supplementary</i> 60,000				
	422,000	411,131	10,869	—
M.1.—Irish National Productivity Committee (Grant-in-Aid)				
<i>Original</i> £80,000				
<i>Supplementary</i> 4,500				
	84,500	84,500	—	—
M.2.—National Productivity Year (Grant-in-Aid)				
<i>Original</i> £80,000				
<i>Less Supplementary</i> 29,000				
	51,000	28,000	23,000	—
N.—New York World's Fair, 1964-65	10	50	—	40
O.—Commissions, Committees and Special Inquiries ..	1,560	1,847	—	287
P.—Shipbuilding Subsidy				
<i>Original</i> £350,000				
<i>Less Supplementary</i> 180,000				
	170,000	117,654	52,346	—
Q.—St. Patrick's Copper Mines, Ltd.—Provision for Care and Maintenance Expenses	10	—	10	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
R.—Temporary Assistance for Industry <i>Original</i> £10 <i>Supplementary</i> 89,990	90,000	80,014	9,986	—
S.—Promotion of Buy Irish Campaign (Grant-in-Aid) ..	20,000	20,000	—	—
T.—Castlecomer Collieries, Ltd. <i>Original</i> £10 <i>Supplementary</i> 79,990	80,000	80,000	—	—
U.—Repayment of Advances under the Trade Loans (Guarantee) Acts ..	1,694	4,194	—	2,500
V.—Miscellaneous Payments ..	2,750	3,623	—	873
X.—Shannon Free Airport Development Company Limited — Administration and General Expenses (Grant-in-Aid) <i>Original</i> Nil <i>Supplementary</i> £23,000	23,000	23,000	—	—
GROSS TOTAL <i>Original</i> £11,206,514 <i>Supplementary</i> 2,822,000	£14,028,514	13,024,505	1,009,096	5,087
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £1,004,009	
Deduct— W.—Appropriations in Aid ..	344,514	356,667	Surplus of Appropriations in Aid realised £12,153	
NET TOTAL <i>Original</i> £10,862,000 <i>Supplementary</i> 2,822,000	£13,684,000	12,667,838	Total Surplus to be surrendered £1,016,162	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due to unfilled vacancies principally in the Geological Survey Office. A sum of £50,000 was received from the Vote for Remuneration (No. 52) in respect of 11th round increases.

B.3.—No claims for payment in respect of equipment, ordered through the Post Office Stores, were received within the year.

E.—Royalties on coal production, on which the compensation is based, were less than anticipated.

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- G.—Expenditure in connection with the International Unions for the Protection of Industrial Property and Literary and Artistic Works was less than anticipated.
- I.—Expenditure was less than estimated, as the build-up in the promotional activities of the Authority was slower than anticipated.
- J.—Applications for payment in respect of grants approved were not received as promptly as anticipated.
- L.—Expenditure on Industrial Consultancy projects was less than anticipated.
- M.2.—The National Productivity Year campaign commenced later than anticipated with a consequent saving on publicity expenditure.
- O.—Excess due to expenditure by the Committee on the De-Pyramiding of Tariff Protection (£1,513) which was set up too late for inclusion in the estimate. There were offsetting savings mainly on the Film Industry Committee which finished its work sooner than was expected.
- P.—Claims for subsidy payments were less than anticipated.
- R.—The scheme ended on 31st March, 1969. It was not possible to make an accurate assessment of claims likely to be received within the year.
- U.—The sale of property was not completed within the year and the full amount advanced from the Central Fund had to be repaid from the vote.
- V.—A single grant to the Consumers Association of Ireland (£2,000) was made in place of a recurring grant of £600 per annum, as provided for. There was an offsetting saving of approximately £500 on the scheme of awards to exporters.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Contributions and fees payable under the Weights and Measures Acts, 1878 to 1936	6,250	7,299
2. Repayment on account of salaries, etc. of officers on loan to outside bodies	3,980	4,476
3. Recoupment from American Grant Counterpart Special Account in respect of expenditure on Technical Assistance (Subhead L)	2,000	2,173
4. Fees under the Minerals Development Act, 1940, and the Petroleum and other Minerals Development Act, 1960 ..	229,000	209,511
5. Export guarantee premiums and fees under the Insurance Act, 1953	12,000	15,825
6. Receipts under the Trade Marks Act, 1963 and Patents Act, 1964	90,000	111,337
7. Miscellaneous	1,284	6,046
	<u>£344,514</u>	<u>£356,667</u>

4. Royalties from the Tynagh leasehold were less than expected (decrease £34,000); offset by unexpected increases in royalties and dead rent from other mineral companies.
5. Premium receipts were greater than anticipated.
6. The increase in receipts is mainly due to the higher fees for Trade Marks applications which came into effect on 1st April, 1968. Patent renewal fees were greater than anticipated.
7. Miscellaneous receipts are variable and accurate estimation is not possible.

EXTRA REMUNERATION (exceeding £100)

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

Nine Examiners in the Patents Office received sums varying from £153 to £502 for examining patents applications outside their normal hours of duty.

Twelve officers received sums varying from £103 to £308 for overtime. The total amount paid in respect of overtime was £5,588.

NOTES

This Account includes expenditure of approximately £128 in respect of remuneration of an officer temporarily on loan, without repayment, to another Department. The Account of another Department includes expenditure of approximately £3,961 in respect of remuneration of staff on loan, without repayment, to this Department.

Ex-gratia payments totalling approximately £34 were made to six officers of the Department 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).

An *ex-gratia* payment of approximately £4 was made to a member of the public in respect of damage to clothing incurred during an official visit to the Department. Subhead B.1 (S.99/10/68).

Two temporary cleaners who resigned had annual leave in excess of their entitlement. The resulting overpayments amounting to approximately £5 proved irrecoverable and were written off (E.109/29/48).

The functions, excepting those relating to tourism and aviation, of the Minister for Transport and Power under the Shannon Free Airport Development Company Ltd. Acts were transferred to the Minister for Industry and Commerce with effect from 22nd October, 1968.

Fees (stamps) were received as follows:—

Companies Registration	£
Companies Registration (Limited Partnerships Act, 1907) ..	26,686
	299

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, 1969	Total Expenditure to 31st March, 1969
	O	Other		
	£	£	£	£
Working Party on Growing of Flax and Hemp as Industrial Crops (1963-64)	—	—	—	547
Oireachtas Committee to review the Constitution, etc. (1966-67) ..	129	(A) 220	349	5,146
Film Industry Committee (1967-68)	201	(A) 500	701	1,630
Committee on the De-Pyramiding of Tariff Protection (1967-68) ..	1,513	(A) 980	2,493	2,600
Committee on Industrial Progress (1968-69)	4	(A) 2,100	2,104	2,104
Working Group on Western Transport Costs (1968-69)	—	(A) 330 (B.1) 57	387	387
£	1,847	4,187	6,034	12,414

J. C. B. MACCARTHY,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
30th May, 1969.

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, 1969, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Transport and Power, including certain Services administered by that Office, and for payment of sundry Grants-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances				
<i>Original</i> £1,565,000				
<i>Supplementary</i> 10				
	1,565,010	1,578,088	—	13,078
B.1.—Travelling and Incidental Expenses	56,740	67,613	—	10,873
B.2.—Post Office Services ..	221,000	213,031	7,969	—
C.—Equipment, Stores and Maintenance	119,650	59,682	59,968	—
D.1.—Grant to Córas Iompair Éireann	2,000,000	2,000,000	—	—
D.2.—Córas Iompair Éireann Redundancy Compensation ..	355,000	348,435	6,565	—
E.—Grants for Harbours ..	212,010	43,796	168,214	—
BORD FÁILTE ÉIREANN				
F.1.—Grants under Section 2 of the Tourist Traffic Act, 1961 (Grants-in-Aid) ..	3,100,000	3,050,000	50,000	—
F.2.—Resort Development (Grant-in-Aid)	400,000	400,000	—	—
F.3.—Development of Holiday Accommodation (Grant-in-Aid)	800,000	800,000	—	—
F.4.—Development of Supplementary Holiday Accommodation in Western Counties (Grant-in-Aid)	100,000	20,000	80,000	—
—				
G.1.—Acquisition of Land, Buildings, etc., at Airports ..	89,000	8,372	80,628	—
G.2.—Constructional Works at Airports including Furnishing of Buildings ..	1,250,000	793,896	456,104	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
H.1.—Maintenance Works at Airports including Supplies and Renewal of Furniture and Fittings	152,200	169,283	—	17,083
H.2.—Fuel, Water, Light and Cleaning at Airports ..	91,500	90,583	917	—
I.—Transport of Staff	23,000	22,311	689	—
J.—Radio Equipment	315,750	313,385	2,365	—
K.1.—Shannon Free Airport Development Company Limited — Administration and General Expenses (Grant-in-Aid)	300,000	300,000	—	—
K.2.—Shannon Free Airport Development Company Limited—Grants to Industrialists (Grant-in-Aid)	400,000	400,000	—	—
K.3.—Shannon Free Airport Development Company Limited—Housing Subsidies	57,000	59,757	—	2,757
K.4.—Shannon Free Airport Development Company Limited—Housing Grants	35,000	68,725	—	33,725
L.1.—Wreck and Salvage, Relief of Distressed Seamen, etc.	500	166	334	—
L.2.—Pensions and Allowances to Seamen or their Dependants and Medical Expenses of Seamen (No. 19 of 1946) ..	13,200	12,523	677	—
M.—Expenses in connection with International Organisations	184,800	172,332	12,468	—
N.—Technical Assistance ..	4,000	2,691	1,309	—
O.—Rural Electrification ..	801,000	800,761	239	—
P.—Grants for Bottled Gas Installations	2,000	3,751	—	1,751
Q.—Commissions, Committees and Special Inquiries ...	100	382	—	282
R.—Grants for the Improvement of Roads to Generating Stations	10,000	9,020	980	—
S.—Rent on Lands, etc., at Airports	2,500	626	1,874	—
T.—Investment Grants for Ships	440,000	—	440,000	—
GROSS TOTAL				
Original £13,100,950				
Supplementary 10				
£13,100,960	11,809,209		1,371,300	79,549
			Surplus of Gross Estimate over Expenditure £1,291,751	

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Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£ Estimated	£ Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i> U.—Appropriations in Aid ..	1,987,950	2,405,689	£417,739	
NET TOTAL				
Original £11,113,000			Total Surplus to be	
Supplementary 10			surrendered	
£11,113,010	9,403,520		£1,709,490	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Excess due to the inclusion of expenditure in respect of thirteen months at Shannon and Cork Airports—*see* Notes. In addition to the expenditure shown, a further sum of £175,000 was charged to the Vote for Remuneration (No. 52).
- B.1.—Excess due to unanticipated increases in incidental expenses (£12,000), slightly offset by a saving on travelling. Incidental expenses are variable and accurate estimation is not possible.
- C.—Saving due mainly to unexpected delays in the delivery and installation of meteorological and aviation equipment.
- E.—Works involving grant expenditure did not proceed at four harbours and expenditure at two other harbours was less than expected. These savings were partly offset by unanticipated payments in connection with work carried out at two harbours.
- F.1.—Interest grant payments by Bord Fáilte were lower than anticipated.
- F.4.—A substantial number of projects in respect of which grants are payable were not completed before 31st March, 1969.
- G.1.—Land acquisition did not proceed as quickly as expected.
- G.2.—Savings arose because work on some existing contracts did not proceed as rapidly as expected while certain new works were not commenced due to unavoidable delays in the placing of contracts.
- H.1.—Excess due mainly to an additional month's expenditure (£10,000) which would normally have been brought to account in 1969–70—*see* Notes.
- K.4.—The housing grants due in respect of 1967–68 were not paid within the year as the necessary formalities had not been completed by 31st March, 1968. As a result the grants due in respect of 1967–68 and 1968–69 were paid in 1968–69.
- M.—Ireland's contribution to the Eurocontrol Organisation was less than expected due to reduced expenditure by that organisation. Some international meetings were postponed while the cost of attending others was less than expected.
- N.—Saving due mainly to a smaller number of approved grants coming in course of payment in the year than had been anticipated.
- P.—Excess due to the increased number of grant applications which followed the increase as from 1st June, 1968 in the maximum of the grants payable to eligible householders.
- R.—Certain works for which grants were sanctioned were not completed during the year.
- S.—Lump sum payments in lieu of rents which were provided for did not materialise.

T.—Legislation was not enacted in time to enable grant payments to be made before 31st March, 1969.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees under the Air Navigation and Transport Acts, 1936 to 1965	32,000	34,298
2. Receipts under the Merchant Shipping and Mercantile Marine Acts	10,000	12,538
3. Passenger service charge at airports:—		
Estimated	Realised	
£	£	
456,000	459,645	
<i>Less</i> cost of collection	26,000	34,184
	430,000	425,461
4. Recoupment from Eurocontrol Organisation of cost of providing personnel and facilities	59,000	59,393
5. Miscellaneous receipts	59,450	78,090

DUBLIN AIRPORT

6. Surplus on Aer Rianta Teoranta Operating Account, year ended 31st March, 1968	230,000	228,367
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SHANNON AIRPORT

7. Landing fees, etc.	720,000	1,093,260
8. Letting of offices, etc., and concession fees	113,000	111,842
9. Sales and Catering Service year ended 31st January, 1968, and receipts from hostel accommodation	90,000	126,877
10. Shanwick communications charges	155,000	162,906

CORK AIRPORT

11. Landing fees, etc.	60,000	51,029
12. Letting of offices, etc., and concession fees	29,500	21,628
	<u>£1,987,950</u>	<u>£2,405,689</u>

1. The surplus was due to fees for the issue of a certificate of airworthiness in respect of an addition to the Aer Lingus fleet which was earlier than expected.
2. The increase in receipts following increases in fees exceeded expectations.
5. Miscellaneous receipts are variable and accurate estimation is not possible. The surplus this year arose mainly because receipts for radio-telegrams, and receipts relating to previous years and the recovery of salaries of officers on loan, were higher than expected.
7. The surplus was mainly due to a greater increase in traffic than could have been anticipated. Furthermore the receipts cover a thirteen month period and include a sum of approximately £73,000 received in March, 1969. *See Notes.*

9. The surplus was due to more favourable trading results than had been estimated because the increase in traffic was much greater than could have been anticipated.
10. Receipts cover a thirteen month period. *See Notes.* Receipts in March, 1969 were £14,800.
11. Receipts cover a thirteen month period. *See Notes.* Receipts in March, 1969 amounted to £5,000. The shortfall over the twelve month period March, 1968 to February, 1969, inclusive, was due to an unanticipated decline in traffic.
12. Receipts cover a thirteen month period. *See Notes.* Receipts in March, 1969 were approximately £1,000. The shortfall arose mainly because two rent accounts were not paid before 1st April, 1969.

EXTRA REMUNERATION (exceeding £100)

An Assistant Secretary, who is on secondment to Aer Rianta Teoranta since 1 July, 1968, received a fee of £500 as a director of Aer Rianta Teoranta.

An Assistant Secretary received a fee of £325 as a director of Shannon Free Airport Development Company Ltd.

Three hundred and forty-four employees received sums varying from £101 to £1,206 in respect of extra attendance and night duty allowances. The total amount paid in respect of overtime was £75,519.

NOTES

Subhead I includes expenditure on subsidised transport of immigration officials (£274), Customs and Excise staff (£701), Post Office staff (£1,425) and Department of Agriculture staff (£234) (S.99/63/42).

Assistance was rendered by the Department of Defence in connection with the inspection of aircraft at Shannon Airport (S.4/11/63).

Sums totalling £101 due to the Department were written off as irrecoverable (S.99/11/59). £96 was in respect of Shanwick communications charges and Class B messages.

An *ex-gratia* payment of £215 was made to the legal representatives of a deceased trader in Ennis, Co. Clare among whose effects were found a number of unrepresented out of date payable orders issued to various members of the staff over the years 1952 to 1966 which had been cashed by the trader. Subhead B.1 (S.99/17/68).

An *ex-gratia* payment of £8 was made to an officer in respect of medical expenses incurred in consequence of an accident in course of official duties. Subhead B.1 (E.109/83/67).

Ex-gratia payments to a total of £21 were paid to three persons in respect of damage to their cars by Department's vehicles at Shannon Airport (D.106/17/62).

Used packing cases valued at £10 were transferred without repayment from Valentia Observatory to the Department of Posts and Telegraphs. The cost of transport was £10 (S.99/19/50).

Expenditure amounting to £3,961 was incurred on remuneration of officers on loan without repayment to another Department. The accounts of two other Departments include expenditure of £509 in respect of remuneration of staff on loan to this Department without repayment.

Expenditure under Subhead Q related to the travelling and subsistence expenses of the members of the Inter-Departmental Working Group on Oil Pollution. Expenditure in 1967-68 amounted to £21 bringing total expenditure to 31st March, 1969 on this Working Group to £403.

The functions, excepting those relating to tourism and aviation of the Minister for Transport and Power under the Shannon Free Airport Development Company Limited Acts were transferred to the Minister for Industry and Commerce with effect from 22nd October, 1968.

As from the 1st April, 1969, Aer Rianta Teoranta as agents of the Minister are responsible for the management of Shannon and Cork Airports. This necessitated revised accountancy procedures as a result of which receipts and expenditure at these airports cover a thirteen month period—March, 1968 to March, 1969 inclusive. Receipts and expenditure at the Airports in March were formerly brought to account in the following financial year.

D. Ó RÍORDÁIN,
Accounting Officer.

DEPARTMENT OF TRANSPORT AND POWER,
30th June, 1969.

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, 1969

(This statement, prepared on the same lines as in previous years, represents expenditure and receipts in respect of State Airports and air navigation services. It does not show a break-down of expenditures and receipts as between air navigation services appropriate respectively to airports and to en-route services. For future years the statement will be reconstructed to show this detail.)

1967-68				1968-69				
Total	Shannon	Dublin	Cork	EXPENDITURE	Total	Shannon	Dublin	Cork
£	£	£	£		£	£	£	£
279,876	156,962	96,306	26,608	I. AIR NAVIGATION SERVICES	327,059	176,237	120,855	29,967
27,614	18,642	5,651	3,321	Air Traffic Control	41,137	27,666	9,798	3,673
				Salaries, Wages and Superannuation				
				Other Costs				
215,594	108,454	77,154	29,986	Meteorological Service	230,458	117,887	80,163	32,408
40,410	16,858	15,089	8,463	Salaries, Wages and Superannuation	40,143	18,119	13,955	8,069
				Other Costs				
				RADIO SERVICE				
389,765	274,200	85,573	29,992	Salaries, Wages and Superannuation	449,127	327,015	94,219	27,893
57,283	31,127	20,181	5,975	Maintenance of Radio Stations	78,741	47,837	23,548	7,356
47,290	36,421	6,644	4,225	Other Costs	190,323	150,691	20,813	18,819
				II. AIRPORT MANAGEMENT				
				Administration				
205,496	89,055	97,002	19,439	Salaries, Wages and Superannuation	277,560	96,312	158,943	22,305
				Security Force				
184,427	75,163	83,657	25,607	Salaries, Wages and Superannuation	237,622	107,628	102,373	27,621
				Maintenance of Field and Buildings				
246,825	94,410	127,037	25,378	Salaries, Wages and Superannuation	315,394	115,770	170,067	29,557
88,060	29,819	48,962	9,279	Other Maintenance Costs	88,904	25,797	53,874	9,233
49,636	28,163	16,473	5,000	Rates	54,312	35,702	12,737	5,873
19,371	19,371	—	—	Operation of Airport Post Office	20,024	20,024	—	—
202,055	68,496	113,752	19,807	Other Costs	187,143	74,247	94,219	18,677
£2,053,702	1,047,141	793,481	213,080	TOTAL EXPENDITURE .. £	2,537,947	1,340,932	955,564	241,451

STATE AIRPORTS (*continued*)

1967-68				1968-69			
Total	Shannon	Dublin	Cork	Total	Shannon	Dublin	Cork
£	£	£	£	£	£	£	£
1,351,419	756,989	538,535	55,895	1,690,727	1,053,260	586,438	51,029
216,178	87,253	108,856	20,069	232,360	75,298	141,842	15,220
65,977	30,249	28,201	7,527	80,397	36,541	37,448	6,408
382,544	73,879	275,183	33,482	409,191	83,430	291,897	33,864
124,481	95,000	29,481	—	244,953	200,000	44,953	—
161,090	161,090	—	—	162,967	162,967	—	—
203	203	—	—	61	61	—	—
75,580	75,580	—	—	59,393	59,393	—	—
79,807	63,934	15,033	840	81,263	46,667	32,101	2,495
2,457,279	1,344,177	995,289	117,813	2,961,312	1,717,617	1,134,679	109,016
2,053,702	1,047,141	793,481	213,080	2,537,947	1,340,932	955,564	241,451
(+) 403,577	(+) 297,036	(+) 201,808	(-) 95,267	(+) 423,365	(+) 376,685	(+) 179,115	(-) 132,435
1,184,128	563,806	483,650	136,672	1,270,158	589,141	540,778	140,239
£780,551	266,770	281,842	231,939	846,793	212,456	361,663	272,674
STATEMENT OF CAPITAL EXPENDITURE				STATEMENT OF CAPITAL EXPENDITURE			
12,608,376	6,182,945	4,946,443	1,478,988	13,631,799	6,404,667	5,658,994	1,568,138
1,023,423	221,722	712,551	89,150	935,166	305,325	607,591	22,250
£13,631,799	6,404,667	5,658,994	1,568,138	14,566,965	6,709,992	6,266,585	1,590,388
428,678	176,773	196,121	55,784	437,245	178,123	200,621	58,501

D. Ó RÍORDÁIN,
Accounting Officer.

30th June, 1969.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1969, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Posts and Telegraphs and of certain other Services administered by that Office, and for payment of a Grant-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
A.—Salaries, Wages and Allowances <i>Original</i> £15,339,000 <i>Supplementary</i> 10	£	£	£	£
	15,339,010	15,590,464	—	251,454
B.—Travelling and Incidental Expenses	483,000	551,797	—	68,797
C.—Accommodation and Building Charges	1,105,000	1,052,853	52,147	—
D.—Conveyance of Mails ..	1,148,000	1,157,570	—	9,570
E.—Postal and General Stores ..	870,000	898,103	—	28,103
F.—Engineering Stores and Equipment	5,775,000	4,865,034	909,966	—
G.—Telephone Capital Repayments	4,305,000	4,284,987	20,013	—
H.—International Conferences and Conventions	28,000	26,935	1,065	—
I.—Losses	8,000	14,333	—	6,333
J.—Superannuation and other Non-effective Payments ..	834,000	876,458	—	42,458
BROADCASTING				
K.—Grant equivalent to Net Receipts from Broadcasting Licence Fees (Grant-in-Aid)	2,150,000	2,150,000	—	—
GROSS TOTAL				
<i>Original</i> £32,045,000 <i>Supplementary</i> 10	£32,045,010	31,468,534	983,191	406,715
			Surplus of Gross Estimate over Expenditure £576,476	
			Deficiency of Appropriations in Aid realised	
<i>Deduct—</i>				
T.—Appropriations in Aid ..	9,298,000	8,763,775	£534,225	
NET TOTAL				
<i>Original</i> £22,747,000 <i>Supplementary</i> 10	£22,747,010	22,704,759	Net Surplus to be surrendered £42,251	

In addition to the amounts accounted for in this Vote, further sums of £1,800,000 and £13,200 were provided from the Vote for Remuneration (No. 52) and the Vote for Increases in Pensions (No. 50), respectively.

EXTRA RECEIPTS PAYABLE TO EXCHEQUER	Estimated	Realised
	£	£
Broadcasting Licence Fees	2,275,000	2,237,261
Miscellaneous	95,000	97,022
	<u>£2,370,000</u>	<u>£2,334,283</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—More travelling by Departmental staff and higher incidental expenses than anticipated.

F.—Payments to contractors were substantially less (£560,000) than anticipated mainly because of delays arising from industrial disputes and other difficulties. Expenditure on stores was also less than expected (£300,000) and there was delay in receipt of transatlantic cable accounts (£50,000).

I.—Close estimation not possible.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Recovery in respect of Telephone Capital expenditure ..	7,000,000	6,403,479
2. Receipts in respect of Savings services	500,000	542,113
3. Receipts in respect of Social Welfare services	692,000	687,550
4. Receipts in respect of Civil Aviation, Meteorological and Marine Radio services	107,000	107,000
5. Receipts in respect of services performed for the Revenue Commissioners	90,000	90,064
6. Provision of stores for other Government Departments ..	403,000	367,618
7. Sale of engineering stores	230,000	213,802
8. Sale of non-engineering stores	6,000	8,350
9. Receipts in respect of agency services performed for other Administrations	39,000	38,347
10. Repayment by the British Government in respect of compensation allowances (Subhead J)	12,500	12,331
11. Miscellaneous	218,500	293,121
	<u>£9,298,000</u>	<u>£8,763,775</u>

1 Expenditure on Telephone Capital works less than anticipated.

2. Higher staff costs arising from pay increases.

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

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7. Less recoveries available for sale than expected.

8. More stores available for sale than expected.

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

	£
(a) Commission on repurchase of stamps	5,460
(b) Special leave at cost of substitution; overpayment of wages	14,060
(c) Wireless examination fees and transmitting permits	23,049
(d) Carriage of newspapers by Departmental vans	10,419
(e) Works carried out for and services rendered to outside bodies	43,141
(f) Renting of Post Office premises	23,630
(g) Sale of Post Office premises at College Green	80,000
(h) Void postal and money orders	13,500
(i) Staff on loan to outside bodies	5,608
(j) Advertising in Post Office publications	12,264
(k) Miscellaneous services performed for other Government Departments	7,811
(l) Contributions to Civil Servants' Widows' and Children's Pensions Scheme	29,840

I.—LOSSES—CLASSIFIED SCHEDULE

	£
Burglary at a sub-Post Office of cash amounting to £181 by three members of the public who were prosecuted	181
Burglary at a sub-Post Office of cash and stock amounting to £1,136 by a member of the public who was prosecuted. Sums totalling £592 were recovered	544
Robbery at a sub-Post Office of cash by an unknown member of the public	255
Payment of the balance of £407 in a Savings Bank account to the legal representative of a deceased person who was not the depositor. A sum of £207 was recovered from two of the beneficiaries	200
Misappropriation by a Post Office Assistant of Savings Bank and other monies amounting to £1,765. Restitution of £961, £54 salary due and Savings Bank account balance of £43 were offset against the loss. She was dismissed and prosecuted	707
Losses ranging from £1 to £99 due to theft, fraud, etc. (112 cases)	1,211
Miscellaneous losses (mainly counter losses) not exceeding £20 and not involving suspicion of fraud or culpable negligence by Post Office servants	1,937

Compensation for loss or damage to parcels and letters—

	Loss £	Damage £	
Registered and insured parcels	2,249	2,058	
Other parcels	3,568	734	
Registered and insured letters	649	40	
	<u>£6,466</u>	<u>£2,832</u>	
			9,298
TOTAL			<u>£14,333</u>

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

	£
Fraudulent withdrawals from Savings Bank (3 cases)	50
Abstraction from postal packets (7 cases)	174
Irregular negotiation of money orders (2 cases)	6
Theft, burglary and misappropriation of cash, stamps, etc. (10 cases)	8,382
	<u>£8,612</u>

LOSSES OF STORES

Postal stores from stock during transit, etc.	£ 77
Engineering stores written off under the authority of the Secretary, Engineer-in-Chief or Controller of Stores (47 cases)	828
Stores to the value of £1,985 were used in making good malicious damage.	

Transactions during the year included 963,000 money orders, amounting to £35,480,000; 8,152,000 postal orders amounting to £9,816,000; 2,853,000 Savings Bank deposits and withdrawals amounting to £49,837,000; Postmasters' and other remittances amounting to £196,030,000. A total of 8,094,000 parcels were dealt with and engineering stores to the value of £5,439,000 were handled. (Figures are approximate).

EXTRA REMUNERATION (exceeding £100)

Five thousand one hundred and sixty-six officers received sums ranging between £101 and £1,373 in respect of extra attendance and other duties. The total amount paid in respect of overtime was £1,657,538.

NOTES

Ninety-one claims totalling £3,086 and twenty-nine claims totalling £670, in respect of damage to vehicles, were abandoned on a mutual forbearance basis and on a halving basis, respectively.

In forty-four cases of damage to official vehicles in which no claim against members of the public arose, the drivers were held to be guilty of negligence. The cost of making good the damage was £1,933.

Twenty-six claims for repayment services amounting to £212 were abandoned as irrecoverable. Three claims were reduced to £20 under a halving agreement, and a reduction of £11 was made in one claim.

Claims totalling £14 in respect of legal expenses, due mainly from telephone subscribers, were abandoned.

Nine amounts totalling £70 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 £1,653 were stolen from telephone kiosks (673 cases) and the cost of labour in making good damage was £271. Compensation totalling £49 was received in 9 cases.

Stores value £11 surplus to the requirements of the Department of Transport and Power were transferred to this Department (S.99/19/50).

Free publicity facilities through the medium of stamp cancelling machines were provided during 1968, in connection with the International Human Rights Year. The cost of the dies provided amounted to £111.

Commemoration, etc., stamps of the nominal value of £2,759 were presented to the Universal Postal Union, the Conference of European Postal and Telecommunications Administrations, etc. (F.101/6/61).

J. A. SCANNELL,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,
17th July, 1969.

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

E. F. SUTTLE,
Comptroller and Auditor General.

APPENDIX No. II

STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES FOR THE YEAR ENDED 31ST MARCH, 1969

RECEIPTS		£	£	ISSUES		£	£
Value of Stores in hand, 1st April, 1968—				Works and Maintenance		..	2,241,904
Stock at Rate Book prices on 31st March, 1968		..	3,156,759(a)	Other Government Departments		..	51,623
Stores in transit on 31st March, 1968		..	46,029	Repayment Services		..	21,740
			3,202,788	Sales ..		..	188,356
Engineering Materials purchased		..	2,181,708	Factory for use in Manufacture, Plant, etc.			29,883
<i>Add</i>				Value of stores in transit on 31st March, 1969			91,121
Stores taken into stock in 1968-69 but not paid for on 31st March, 1969		..	139,882	Value of stores in hand on 31st March, 1969			2,837,977(b)
Stores paid for on 31st March, 1968 but not taken into stock until 1968-69		..	—	(including stores, £382,341, awaiting repair or condemnation; for sale, £21,683)			2,533,506
<i>Deduct</i>			2,321,590	Stocktaking adjustments		..	550
Stores taken into stock prior to 1st April, 1968, but not paid for on 31st March, 1968		..	77,562				
Stores paid for on 31st March, 1969 but not taken into stock in 1968-69		..	6,098				
			83,660				
Manufactured articles received from Factory at cost		..	2,237,930				
Profit on Rate-Book prices		..	18,912				
			3,524				
			£5,463,154				

(a) Includes stores valued £2,402,000 charged to suspense head of the Telephone Capital Account.
(b) Includes stores valued £2,277,000 charged to suspense head of the Telephone Capital Account.

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APPENDIX No. III

J.—STATEMENT OF SUPERANNUATION AND OTHER NON-EFFECTIVE
PAYMENTS FOR THE YEAR 1968–69

	£	£
1. Annual allowances and pensions (Superannuation Acts, 1834 to 1963) and certain Children's Allowances ..		541,604
2. (a) Gratuities to officers retiring with less than 10 years' service (Section 6, Superannuation Act, 1859) ..	329	
(b) Additional Allowances (lump sums) (Sections 1, 3 and 6, Superannuation Act, 1909 and Section 2, Superannuation Act, 1954)	133,242	
(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)	50,489	
(d) Marriage Gratuities	64,924	
		248,984
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)	17,400	
(b) Gratuities granted by the Minister for Posts and Telegraphs to unestablished officers not qualified for grants under the Superannuation Acts	37,383	
		54,783
4. Workmen's Compensation, etc. (Section 1, Superannuation Act, 1887, Workmen's Compensation Act, 1906, Workmen's Compensation Acts, 1934 to 1955 and Redundancy Payments Act, 1967)		12,425
5. Compensation Allowances under Article 10 of the Treaty of 6th December, 1921		6,241
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 ..		12,421
TOTAL ..		<u>£876,458</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, 1924-1969

	Receipts in the year ended 31st March, 1969	Total for the previously expired period	Total to 31st March, 1969		Payments in the year ended 31st March, 1969	Total for the previously expired period	Total to 31st March, 1969
Balance on 31st March, 1968	£ 478,085	£ —	£ —	Balance on 31st March, 1968	£ —	£ 478,085	£ —
Advances from the Exchequer	6,400,000	60,341,858	66,741,858	Expenditure on works ..	6,528,480	57,461,773	63,990,253
Stores held under suspense head now allocated ..	125,000	—	—	Expenditure on stores not yet allocated (suspense head)	—	2,402,000	2,277,000
				Balance on 31st March, 1969	474,605	—	474,605
TOTAL	7,003,085	60,341,858	66,741,858	TOTAL	7,003,085	60,341,858	66,741,858

DEPARTMENT OF POSTS AND TELEGRAPHS,
17th July, 1969.

J. A. SCANNELL,
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, 1969, 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	504,278	5,722	—
B.—Permanent Defence Force: Pay	5,697,000	5,777,008	—	80,008
C.—Permanent Defence Force: Allowances	1,716,000	1,740,549	—	24,549
D.—Reserve Defence Force: Pay, etc.	507,000	465,917	41,083	—
E.—Chaplains and Officiating Clergymen: Pay and Allowances	23,850	26,405	—	2,555
F.—Civilians attached to Units: Pay, etc.	1,124,280	1,134,016	—	9,736
G.—Civil Defence	160,000	152,181	7,819	—
H.—Defensive Equipment	500,000	511,049	—	11,049
I.—Medicines and Instruments	29,000	26,759	2,241	—
J.—Mechanical Transport	183,000	141,058	41,942	—
K.—Provisions	389,000	341,450	47,550	—
L.—Petrol, Fuel Oils, etc.	105,000	103,139	1,861	—
M.—Clothing and Equipment	273,000	225,388	47,612	—
N.—Animals, Forage, etc.	22,000	37,185	—	15,185
O.1.—General Stores	320,000	259,532	60,468	—
O.2.—Helicopters	43,000	48,177	—	5,177
P.—Naval Stores	124,000	97,189	26,811	—
Q.—Engineer Stores	18,000	10,817	7,183	—
R.—Solid Fuel, Electricity, Gas and Water	239,000	222,311	16,689	—
S.—Buildings	230,000	156,396	73,604	—
T.—Barrack Services	100,000	85,084	14,916	—
U.—Transportation, etc.	104,000	109,724	—	5,724

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
V.—Insurance	234,700	226,018	8,682	—
W.—Expenses of Equitation Teams at Horse Shows ..	11,000	6,263	4,737	—
X.—Travelling and Incidental Expenses	46,670	31,211	15,459	—
Y.—Post Office Services ..	170,000	165,543	4,457	—
AA.—Military Educational Courses and Visits	17,000	11,990	5,010	—
BB.—Irish Red Cross Society (Grant-in-Aid)				
<i>Original</i> .. £34,500				
<i>Supplementary</i> .. 100,000				
	134,500	134,181	319	—
CC.—Compensation	12,000	18,896	—	6,896
DD.—Lands	30,000	17,875	12,125	—
Balances Irrecoverable ..	—	1	—	1
GROSS TOTAL				
<i>Original</i> .. £12,973,000				
<i>Supplementary</i> .. 100,000				
	£ 13,073,000	12,787,590	446,290	160,880
			Surplus of Gross Estimate over Expenditure £285,410	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
Z.—Appropriations in Aid ..	521,000	547,431	£26,431	
NET TOTAL				
<i>Original</i> .. £12,452,000				
<i>Supplementary</i> .. 100,000				
	£ 12,552,000	12,240,159	Total Surplus to be surrendered £311,841	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The saving is due to vacancies remaining unfilled and to staff changes involving appointments at lower points on the salary scales. The sum of £42,000 was received from Vote 52 to meet increases in remuneration.
- B.—The excess is due mainly to the payment of overseas allowances to troops serving in Cyprus subsequent to the extension of the United Nations mandate on 26th June, 1968. These allowances had not been provided for. The excess was partly offset as a result of the average strength for the year having been below that for which provision was made. The sum of £456,000 was received from Vote 52 to meet increases in remuneration.
- C.—The excess is due mainly to the number of children for whom children's allowance was issuable being greater than anticipated, and to an increase in the rate of ration allowance from 1st July, 1968. The sum of £95,000 was received from Vote 52 to meet increases in remuneration.

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- D.—The saving is due mainly to the numbers reporting for annual training being slightly less than anticipated. The sum of £25,000 was received from Vote 52 to meet increases in remuneration.
- E.—The services of additional substitute clergymen were required due to the absence of chaplains on overseas service. The sum of £2,000 was received from Vote 52 to meet increases in remuneration.
- G.—The saving is due mainly to equipment ordered not being delivered within the year.
- H.—The excess is due mainly to the increase in the rate of wholesale tax on orders paid for subsequent to 1st January, 1969.
- I.—The saving is due to the slow delivery of equipment, drugs and dressings.
- J.—The saving is due to vehicles ordered not being delivered within the year and to maintenance costs being less than anticipated. The saving was partly offset by the number of repayable advances for purchase of motor cars being greater than anticipated.
- K.—The saving is due to the average strength for the year having been below that for which provision was made, and to the absence of troops in Cyprus. The saving was partly offset by an increase in the cost of the ration from 1st July, 1968.
- M.—The saving is due mainly to the slow delivery of stores.
- N.—The excess is due mainly to the purchase of horses for the Equitation Team.
- O.1.—Purchase of certain equipment for which provision had been made was deferred, and delivery of some other equipment was not made within the year.
- O.2.—The excess is due mainly to the increase in the cost of equipment and spares.
- P.—Certain purchases were deferred and the cost of maintenance was less than anticipated.
- Q.—The saving is due to certain requirements being less than anticipated and to the deferment of purchase of some items of stores.
- R.—Requirements of solid fuel were less than anticipated.
- S.—The saving is due mainly to contracts work not having proceeded to the extent anticipated and to the slow delivery of materials.
- T.—The saving is due to stores ordered not being delivered within the year and to the cost of laundry having been less than anticipated.
- V.—The saving is due to the average strength for the year having been less than that provided for. The saving was partly offset by increased rates of Social Welfare Insurance contributions from 6th January, 1969.
- W.—The saving is due mainly to the non-attendance of teams at American shows.
- X.—The saving is due mainly to expenditure on advertisements, books, manuals, travelling and incidental expenses being less than anticipated, partly offset by an increase in the cost of treatment in civilian hospitals of members of the Defence Forces and of soldiers' dependants.
- AA.—Claims for courses attended did not come in course of payment within the year.
- 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 premises was less than anticipated, and the expenditure on the maintenance of lands was also less than expected.

APPROPRIATIONS IN AID

					Estimated	Realised
					£	£
1. Lands and premises:—						
(a) Revenue	..	..	..	£23,620		
(b) Sales	..	..	..	7,700		
					31,320	42,507
2. Sale of surplus stores and unserviceable clothing	..				8,000	36,038
3. Sale of hides and offals	..	..	..	..	1,800	1,277
4. Receipts from issues on repayment:—						
(a) Supplies	..	..	..	£60,000		
(b) Stores	..	..	..	3,000		
					63,000	75,185
5. Revenue from bands	..	..	..	..	1,000	2,197
6. Receipts on discharge by purchase	..	..	..	..	7,000	10,068
7. Refunds in respect of treatment and maintenance of patients in military hospitals	..	..	..	..	20,000	26,614
8. Receipts for barrack services	..	..	..	..	2,500	2,392
9. Transport on repayment and refunds in respect of damaged vehicles	..	..	..	..	3,000	1,681
10. Show prizes	..	..	..	..	1,000	704
11. Refunds in respect of services of seconded officers	..			..	7,000	8,150
12. Repayments of sums advanced to officers for purchase of motor cars	..	..	..	..	15,000	15,821
13. Receipts from United Nations in respect of Overseas Allowances, Stores, etc.	..	..	..	..	250,000	182,882
14. Miscellaneous	..	..	..	..	110,380	141,915
					£521,000	£547,431

1, 3-6, 8-12. It was not possible to forecast with greater accuracy the receipts under these headings.

2. Receipts were greater than expected due to the sale of a large quantity of scrap metal.

7. Refunds from local authorities were greater than anticipated due to an increase in the capitation rate.

13. Receipts under this heading cover:—

Refund by United Nations of sums totalling £182,882 in respect of expenses incurred in connection with the despatch of troops to Cyprus. A sum of £91,873 received represented the balance of a claim from the preceding year and a sum of £91,009 received represented a payment on account of outstanding claims.

14. Receipts under this heading include:—

	£
(a) Payment in respect of training of pilots on behalf of Aer Lingus	13,055
(b) Payment in respect of assistance in the making of films	96,342
(c) Receipts in respect of the hire of helicopters	6,248

LOSSES STATEMENT

Particulars of cases with reference to Department of Finance Authorities	Deficiencies of Stores and other Losses not affecting the 1968-69 Vote	Cash Losses charged to Balances Irrecoverable 1968-69
	£	£
I.—LOSSES CONSEQUENT ON THEFT, FRAUD OR NEGLIGENCE, PROVED OR SUSPECTED	—	—
1. Two cases of theft caused a loss of £5 (S.4/34/49)	5	—
2. Cases of damage to military vehicles in which negligence on the part of military per- sonnel was suspected or proved. Dis- ciplinary action was taken in certain cases. £57 was recovered against a gross loss of £920 (S.4/25/56)	863	—
II.—OTHER LOSSES		
3. Cases of damage to military vehicles not due to negligence including expenditure in- curred under mutual forbearance agree- ments, etc. The total amount involved was £1,532 of which sums amounting to £124 were recovered (S.4/25/56) ..	1,408	—
4. Loss of or damage to stores for which negli- gence could not be attributed to any person (S.4/25/56, S.4/34/49 and S.4/11/62)	903	—
5. Debit balances on non-effective soldiers' accounts (S.4/25/56)	5	1
6. Value of clothing found to be deficient on desertion of members of the Defence Forces (S.4/25/56)	91	—
7. A member of the Defence Forces failed to vacate married quarters within the pre- scribed period and, after all available credits were appropriated, an overhold- ing charge amounting to £24 together with a sum of £4 in respect of electricity charges were irrecoverable (S.4/25/56)	28	—
8. Waiver of claim in respect of:— Arrears of rent due by a civilian in occupation of a dwelling situated on military lands (S.55/23/30)	21	—
TOTAL ..£	3,324	1

EXTRA REMUNERATION (exceeding £100)

Three military officers received allowances of £344, £323 and £278, 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 20 for technical services rendered in connection with the inspection of industrial explosives.

Seventeen members of the staff received amounts varying from £101 to £255 in respect of overtime. The total amount paid in respect of overtime was £6,514.

NOTES

This Account includes the sum of £10,596 in respect of the pay and allowances of military officers on loan to other Departments.

This Account includes the sum of £35,882 in respect of the pay and allowances of 29 military officers on loan to the United Nations for varying periods (S.4/16/58).

This Account includes the sum of £5,508 in respect of the pay and allowances of military officers seconded to Dublin Corporation on a grant-aided basis (S.4/27/50).

This Account includes the sum of £1,210 in respect of the pay and allowances of a military officer seconded to Louth County Council 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).

Assistance was given to the Garda Síochána in disposing of explosive materials (S.4/11/62).

A military truck and driver were made available to the Stationery Office in 1967 and 1968 in connection with deliveries of stationery (S.4/77/43).

Facilities were made available to the Department of Local Government at the Civil Defence School for training of fire brigade instructors (S.74/3/57).

Military transport was made available to the Civil Service Commission for the conveyance of examination papers in February, 1968 (S.4/11/62 and E.100/39/59).

Facilities were made available to the Department of Health in 1967 and 1968 at the Civil Defence School for the training of ambulance personnel (S.2/10/43).

Clerical errors in tenders submitted by two contractors resulted in the placing of fresh orders at an extra cost of £98 and £36, respectively (S.9/4/52).

Roadside fences, damaged as a result of collision by military vehicles, were repaired by the Department at a cost of £21 (S.4/26/56).

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

No. 16 'D' Block, Married Quarters, Cathal Brugha Barracks	..	£
F.C.A. Headquarters, Macroom, Co. Cork	.. ..	7
N.C.O.'s Mess, Dún Uí Mhurchú, Ballincollig	.. ..	11
		18

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

£10 to a military officer in respect of damage to his car. Subhead CC (S.6/1/58).

S. Ó CEARNAIGH,
Oifigeach Cuntasaíochta.

AN ROINN COSANTA,
30 Bealtaine, 1969.

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, 1969, 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; for certain Extra-Statutory Children's Allowances and for Sundry Grants.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
ARMY PENSIONS BOARD				
A.—Salaries, Wages and Allowances	9,980	9,064	916	—
PENSIONS, ALLOWANCES, Etc.				
B.—Wound and Disability Pensions and Gratuities, etc. . .	226,000	231,841	—	5,841
C.—Allowances and Gratuities to Dependants, etc. . .	109,000	111,053	—	2,053
D.—Military Service Pensions ..	700,000	672,044	27,956	—
E.—Defence Forces (Pensions) Schemes, 1937 to 1965 ..	930,000	948,377	—	18,377
F.—Connaught Rangers (Pensions) Acts, 1936 to 1964 ..	1,551	1,124	427	—
G.—Compensation for Death or Personal Injuries sustained by Members of the Local Defence Force	2,480	2,591	—	111
H.—Special Allowances under the Army Pensions Acts, 1923 to 1964, to Persons who served in Easter Week, to Persons awarded Medals and to Persons granted Pensions or Gratuities under the Connaught Rangers (Pensions) Acts ..	872,000	865,565	6,435	—
I.—MacSwiney (Pension) Acts, 1950 to 1964	976	974	2	—
J.—Travelling and Incidental Expenses	9,010	7,830	1,180	—
K.—Post Office Services ..	2,500	2,500	—	—
L.—Special Compensation—United Nations Force	10	4,200	—	4,190

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
N.—Grants in respect of the provision of Free Travel, Electricity, Television and Radio Licences to certain Veterans of the War of Independence				
Original	Nil			
Supplementary	£32,000			
	32,000	27,218	4,782	—
GROSS TOTAL				
Original	£2,863,507			
Supplementary	32,000			
	£ 2,895,507	2,884,381	41,698	30,572
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £11,126	
Deduct—			Surplus of Appropriations in Aid realised	
M.—Appropriations in Aid ..	2,507	2,868	£361	
NET TOTAL			Total Surplus to be surrendered £11,487	
Original	£2,861,000			
Supplementary	32,000			
	£ 2,893,000	2,881,513		

EXTRA RECEIPTS PAYABLE TO EXCHEQUER

Recovery from the United Nations of temporary disability pensions, final disability pensions (capital value), allowances (capital value) and *ex-gratia* payments in respect of personnel who died or suffered disability as a result of service in the Congo £41,977

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The saving is due to a reduction of the staff of the Army Pensions Board. The sum of £300 was drawn from the Vote for Remuneration (No. 52).
- B.—The excess is due to payments which arose consequent on the enactment of the Army Pensions Act, 1968, which amended the conditions under which married pensions were payable.
- C.—The excess is due to payments which arose consequent on the enactment of the Army Pensions Act, 1968, which amended the conditions under which widows' allowances were payable.
- 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 excess is due to the fact that there were a greater number of voluntary retirements of officers than was provided for.

Vote 44

F.—The saving is due to the death of three pensioners during the year.

J.—The saving is due partly to a reduction in the number of travelling claims and partly to the fact that the supply of surgical and medical appliances was lower than anticipated.

L.—A token sum only was provided. The expenditure represents the amount paid within the year in respect of lump sum payments. £700 of the amount has been refunded by the United Nations and the balance is the subject of a further claim.

N.—The saving is due to the fact that payments falling due in the year were less than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Refunds of overpayments	1,700	1,866
2. Recoveries in respect of pension liability	800	1,001
3. Miscellaneous	7	1
	<u>£2,507</u>	<u>£2,868</u>

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

NOTES

In addition to cash recoveries of overpayments accounted for under Appropriations in Aid, recoveries as under, in respect of overpayments included in the Accounts of previous years, have been made either by deduction from or by withholding pensions or allowances to which the pensioners concerned were entitled:—

<i>Subhead</i>	£
B	58
D	21
E	472
H	2,183

The sum of £79,090 received from the Vote for Increases in Pensions was credited as follows:—

<i>Subhead</i>	£
B	6,600
C	3,200
D	20,400
E	21,100
F	60
H	27,700
I	30
	<u>£79,090</u>

The undermentioned sum, in respect of unrecovered balances of overpayments which were included in the Accounts of previous years, has been treated as irrecoverable (P.19/728/52, P.19/244/53, P.19/65/53, P.19/4/67, P.19/5/67, P.19/1/68, P.19/2/68, P.19/3/68, P.19/4/68 and P.19/5/68)—

<i>Subhead</i>	£
H	1,692

The sum of £300 received from the Vote for Remuneration (No. 52) was credited to Subhead A.

S. Ó CEARNAIGH,
Oifigeach Cuntasatochta.

AN ROINN COSANTA,
30 Bealtaine, 1969.

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, 1969, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for External Affairs, and of certain Services administered by that Office, including a Grant-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
A.—Salaries, Wages and Allowances	£ 812,500	£ 801,976	£ 10,524	£ —
B.—Travelling and Incidental Expenses Original £87,500 Supplementary 32,000	119,500	117,639	1,861	—
C.—Post Office Services ..	22,400	23,622	—	1,222
D.—Repatriation and Maintenance of Destitute Irish Persons abroad Original £3,750 Supplementary 3,000	6,750	7,267	—	517
E.—Cultural Relations with other Countries (Grant-in-Aid) ..	14,000	14,000	—	—
F.—Information Services Original £28,500 Supplementary 2,000	30,500	30,142	358	—
G.—Official Entertainment Original £30,000 Supplementary 16,000	46,000	44,247	1,753	—
H.—Contribution to the Dag Hammarskjöld Memorial Scholarship Fund ..	380	418	—	38
GROSS TOTAL Original £999,030 Supplementary 53,000	£ 1,052,030	1,039,311	14,496	1,777
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £12,719	
			Surplus of Appropriations in Aid realised	
I.—Appropriations in Aid Original £11,030 Supplementary 4,000	15,030	20,331	£5,301	—
NET TOTAL Original £988,000 Supplementary 49,000	£ 1,037,000	1,018,980	Total Surplus to be surrendered £18,020	

Vote 45

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

C.—It is not possible to estimate accurately expenditure under this subhead. Expenditure on telegrams was higher than estimated.

D.—Accurate estimation is difficult depending on the number and cost of cases arising.

H.—The contribution in this case was \$1,000.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Repayment by An Bord Scoláireachtaí Cómairte and Córás Tráchtála in respect of staff seconded and services provided	4,700	5,199
2. Receipts from sale of information booklets and films ..	2,400	3,775
3. Repayment of Repatriation and Maintenance Advances		
<i>Original</i>	£2,800	
<i>Supplementary</i>	4,000	
	6,800	7,562
4. Miscellaneous	1,130	3,795
TOTAL		
<i>Original</i>	£11,030	
<i>Supplementary</i>	4,000	
	£15,030	£20,331

1. The amount realised comprises a sum of £2,482 repaid by An Bord Scoláireachtaí Cómairte and a sum of £2,717 repaid by Córás Tráchtála.

2. Receipts from the distribution of the "Yeats Country" film and from the sale of booklets proved greater than estimated.

3 and 4. It is difficult to estimate receipts under these headings.

EXTRA REMUNERATION (exceeding £100)

A Clerical Officer received a sum of £119 in respect of overtime. The total amount paid in respect of overtime was £635.

NOTES

The sum of £109,191 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 £27,000 was received from the Vote for Remuneration (No. 52).

The Account includes a sum of £681 spent on the purchase of gifts presented officially to foreign dignitaries (S.71/15/51, S.71/16/51, S.71/11/55, S.71/11/65 and S.100/3/57).

The Account includes a payment of £252 by way of gratuity to a former local employee at a Mission abroad in respect of her service without vacation pay during the years 1962 to 1968 (E.86/3/64).

The Account includes a payment of £150 in respect of malicious damage to an Embassy premises in Dublin (S.71/3/68).

The estimated value (£20) of a silver plated candlestick which was stolen from an Embassy residence abroad was written off (S.2/12/48).

REPATRIATION ADVANCES

	£
Balance outstanding, 1st April, 1968	8,535
Advances, 1968-69 (Subhead D) ..	7,267
	<hr/>
	15,802
	<hr/>
	£
Amount recovered (Subhead I) ..	7,562
Written off	531
	<hr/>
	8,093
	<hr/>
Balance outstanding, 31st March, 1969	£7,709
	<hr/>

HUGH McCANN,
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
21st July, 1969.

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, 1969, compared with the sum granted, for contributions to the Council of Europe, the Organization for Economic Co-Operation and Development, the United Nations, Intergovernmental Legal Bodies and the General Agreement on Tariffs and Trade; and for other expenses in connection therewith.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
COUNCIL OF EUROPE				
A.1.—Contribution towards the Expenses of the Council ..	30,800	29,894	906	—
A.2.—Travelling and Incidental Expenses	11,200	8,500	2,700	—
ORGANIZATION FOR ECONOMIC CO-OPERATION AND DEVELOPMENT				
B.1.—Contribution towards the expenses of the Organization	26,300	23,604	2,696	—
B.2.—Travelling and Incidental Expenses	5,000	5,381	—	381
UNITED NATIONS				
C.1.—Contribution to the United Nations	85,200	83,844	1,356	—
C.2.—Travelling and Incidental Expenses	14,600	10,556	4,044	—
C.3.—Contribution to the United Nations Children's Fund ..	6,300	6,294	6	—
C.4.—Contribution towards Expanded Programme of Technical Assistance ..	16,800	16,756	44	—
C.5.—Contribution to the United Nations Refugee Fund ..	3,150	3,135	15	—
C.6.—Contribution to the United Nations Relief and Works Agency	16,800	16,745	55	—
C.7.—Contribution to the United Nations Special Fund ..	31,400	31,418	—	18
C.8.—Contribution to the United Nations Trust Fund for South Africa	400	418	—	18
C.9.—Contribution to the United Nations Educational and Training Programme for South Africans	1,500	1,469	31	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
INTERGOVERNMENTAL LEGAL BODIES				
D.1.—Subscriptions to Inter-governmental Legal Bodies	1,950	1,570	380	—
D.2.—Travelling and Incidental Expenses	1,600	2,008	—	408
GENERAL AGREEMENT ON TARIFFS AND TRADE				
E.1.—Contribution to the General Agreement on Tariffs and Trade	7,550	7,552	—	2
E.2.—Travelling and Incidental Expenses	500	388	112	—
GROSS TOTAL ..£	261,050	249,532	12,345	827
			Surplus of Gross Estimate over Expenditure £11,518	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
F.—Appropriations in Aid ..	50	394	£344	
NET TOTAL ..£	261,000	249,138	Total Surplus to be surrendered <u>£11,862</u>	

EXTRA RECEIPTS PAYABLE TO EXCHEQUER

Interest and principal due on United Nations Bonds	£ 6,530
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2, B.2, C.2, D.2 and E.2.—It is difficult to estimate accurately the level of expenditure likely to arise on these subheads.

B.1 and D.1.—The amount of the contributions had not been fixed when the estimate was prepared.

APPROPRIATIONS IN AID

Receipts, which arose from the recovery of expenditure in a prior year, proved higher than expected.

Vote 46

NOTE

This Account includes expenditure of £115 in respect of hotel accommodation in New York for members of the Delegation to the 23rd Session of the United Nations General Assembly which was not fully used (S.71/3/69).

HUGH McCANN,
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
21st July, 1969.

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 RECEIPTS AND PAYMENTS IN RESPECT OF THE OVERSEAS TRAINEE FUND IN THE YEAR ENDED
31ST MARCH, 1969

HUGH McCANN,
Accounting Officer.

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

E. F. SUTTLE,
Comptroller and Auditor

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1969, 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	1,310,000	1,245,659	64,341	—
B.—Travelling and Incidental Expenses	91,980	82,948	9,032	—
C.—Post Office Services ..	505,120	506,314	—	1,194
D.—Insured Persons' Medical Certificates	225,400	225,148	252	—
SOCIAL INSURANCE				
E.—Payment to the Social Insurance Fund under Section 39 (9) of the Social Welfare Act, 1952				
<i>Original</i> £13,727,000				
<i>Supplementary</i> 341,000				
	14,068,000	14,068,000	—	—
F.—Investment Return ..	45,000	34,467	10,533	—
SOCIAL ASSISTANCE				
G.—Old Age Pensions (Non-Contributory)				
<i>Original</i> £14,350,000				
<i>Supplementary</i> 1,210,000				
	15,560,000	15,459,597	100,403	—
H.—Children's Allowances ..	10,400,000	10,360,885	39,115	—
I.—Unemployment Assistance				
<i>Original</i> £3,115,000				
<i>Supplementary</i> 2,025,000				
	5,140,000	5,109,706	30,294	—
J.—Widows' and Orphans' Non-Contributory Pensions				
<i>Original</i> £2,400,000				
<i>Supplementary</i> 260,000				
	2,660,000	2,624,795	35,205	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
K.—Miscellaneous Grants				
<i>Original</i> £854,000				
<i>Supplementary</i> 130,000				
	984,000	973,833	10,167	—
M.—Losses	—	331	—	331
N.—Extra-Statutory Grants ..	—	4,249	—	4,249
GROSS TOTAL				
<i>Original</i> £47,023,500				
<i>Supplementary</i> 3,966,000				
	£ 50,989,500	50,695,932	299,342	5,774
			Surplus of Gross Estimate over Expenditure £293,568	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—				
L.—Appropriations in Aid				
<i>Original</i> £1,737,500				
<i>Supplementary</i> 59,000				
	1,796,500	1,790,571	£5,929	
NET TOTAL				
<i>Original</i> £45,286,000				
<i>Supplementary</i> 3,907,000				
	£ 49,193,000	48,905,361	Net Surplus to be surrendered £287,639	

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. A sum of £100,000 was received from Vote 52 to meet increases in remuneration.
- B.—Saving mainly due to the fact that the travelling expenses of insured persons attending for medical examination and of the outdoor staff were less than expected.
- C.—Excess due mainly to expansion in the installation and use of telephones.
- F.—Saving due mainly to the first receipt from the Occupational Injuries Fund of a rental for space occupied in Áras Mhic Dhiarmada.
- G, H, I, J and K.—Estimated as closely as practicable.
- M.—The charge to this subhead represents assistance paid in error and irrecoverable (S.73/3/54).
- N.—Grants made on grounds of equity in cases of non-contributory old age pensions, children's allowances and widows' and orphans' pensions where payment was not practicable within the prescribed periods (S.88/1/48).

Vote 47

APPROPRIATIONS IN AID

					Estimated	Realised
					£	£
1. Receipts from the Social Insurance Fund and the Occupational Injuries Fund						
<i>Original</i>	..	..	..	£1,333,000		
<i>Supplementary</i>	..	..		34,000		
					1,367,000	1,348,841
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	..			..	365,000	382,130
3. Recoveries of Social Assistance overpaid	..	..			22,000	16,367
4. Miscellaneous						
<i>Original</i>	..	..	..	£17,500		
<i>Supplementary</i>	..	..		25,000		
					42,500	43,233
TOTAL						
<i>Original</i>	..	..	..	£1,737,500		
<i>Supplementary</i>	..	..		59,000		
					£1,796,500	£1,790,571

1. The deficiency in the amount of administration expenses recovered from the Social Insurance and Occupational Injuries Funds is mainly a consequential effect of the savings on Subheads A and B.

2. Valuation figures (on which contributions are based) showed a rise greater than anticipated in a number of areas.

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

EXTRA REMUNERATION (exceeding £100)

An Inspector of Agents received £292 and two Agents £376 each for the performance of higher duties.

Four Staff Officers, twelve Clerical Officers and twenty-two Clerical Assistants received sums ranging from £102 to £307 for the performance of higher duties and/or overtime. Among these officers were eight Clerical Assistants and one Clerical Officer who received sums up to a maximum of £155 for overtime from the Vote for the Office of the Revenue Commissioners (No. 7). The total amount paid from Vote 47 in respect of overtime was £13,991.

A Social Welfare Officer received £112 from the Department of Education for 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)	..	..	..	..	17,519
Children's Allowances	..	..	..	..	413
Unemployment Assistance	..	..	..	..	1,117
Widows' and Orphans' Non-contributory Pensions	..	..	..	..	773

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)	..	..	..	..	8,010
Children's Allowances	..	..	..	..	27
Unemployment Assistance	..	..	..	..	7

L. Ó hUANACHÁIN,
Oifigeach Cuntasaíochta.

AN ROINN LEASA SHÓISIALAIGH,
30 Bealtaine, 1969.

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, 1969, 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 certain Grants-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
ADMINISTRATION, Etc.	£	£	£	£
A.—Salaries, Wages and Allowances				
<i>Original</i> £400,000				
<i>Supplementary</i> 10				
	400,010	389,388	10,622	—
B.1.—Travelling and Incidental Expenses	8,500	12,807	—	4,307
B.2.—Post Office Services ..	10,700	10,804	—	104
C.—Superintendent and District Registrars	2,900	2,951	—	51
D.—Expenses in connection with International Congresses, etc.	34,600	37,690	—	3,090
E.—Statutory Inquiries ..	100	—	100	—
F.—Expenses in connection with Advisory and Consultative Bodies	10,500	11,302	—	802
GRANTS				
G.—Grants to Health Authorities				
<i>Original</i> £22,800,000				
<i>Supplementary</i> 220,000				
	23,020,000	23,024,785	—	4,785
H.—Contributions to Local Authorities for the Improvement of County Homes and for alternative Accommodation for certain Classes hitherto maintained therein	124,000	124,316	—	316
I.—Grants to Voluntary Agencies	19,500	23,895	—	4,395
J.—Grant to An Bord Altranais ..	100	—	100	—
K.—Hospitals Trust Fund (Grant-in-Aid)	1,000,000	1,000,000	—	—
K.1.—Hospitals Trust Fund—Voluntary Hospitals' Deficits (Grant-in-Aid) ..				
<i>Original</i> Nil				
<i>Supplementary</i> £1,080,000				
	1,080,000	1,080,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
MISCELLANEOUS				
L.—Dissemination of Information on Health and Health Services	12,000	6,282	5,718	—
M.—Vaccine Lymph Supply ..	500	488	12	—
N.—Supplements to Pensions of certain District Medical Officers	11,100	11,148	—	48
O.—Training Scheme for Health Inspectors	15,200	10,156	5,044	—
P.—Fluoridation of Public Water Supplies	35,000	19,672	15,328	—
GROSS TOTAL				
Original	£24,484,700			
Supplementary	1,300,010			
	£25,784,710	25,765,684	36,924	17,898
			Surplus of Gross Estimate over Expenditure £19,026	
Estimated		Realised	Surplus of Appropriations in Aid realised	
Deduct—				
Q.—Appropriations in Aid ..	22,700	23,335	£635	
NET TOTAL				
Original	£24,462,000			
Supplementary	1,300,010			
	£25,762,010	25,742,349	Total Surplus to be surrendered £19,661	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount expended under Subhead A, a further sum of £29,000 was charged to the Vote for Remuneration (No. 52).
- B.1.—Due, to a large extent, to the filling of vacancies in the medical staff, travelling expenses amounted to £10,100 or £2,500 more than was provided. In addition, items of a miscellaneous nature (fees for courses, publications, advertisements, etc.) were greater by £1,900 than the amount provided.
- D.—During the course of the year it was found necessary to participate to a greater extent than had been anticipated in meetings arranged by international bodies. In addition, the expenses attaching to membership of the World Health Organisation amounted to £35,860 which was £1,500 greater than the amount provided.
- E.—No inquiry was necessary in the year.
- F.—The number of meetings held by the General Hospitals Consultative Council was greater than anticipated and resulted in a total expenditure of £1,800 which was offset to some extent by savings on other bodies.

Vote 48

G.—In addition to the amount expended under Subhead G, a further sum of £833,000 was charged to the Vote for Remuneration (No. 52).

I.—The grants payable are related to the expenditure of the participating bodies which reflected the general upward trend of staff and other costs.

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

L.—Circumstances did not require advertising to the extent anticipated.

O.—Recruitment of a further batch of trainees was deferred to the following year pending a revision of the training course.

P.—There were unavoidable delays, due to technical factors, in the completion of a number of schemes.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Recovery of salaries of officers on loan to outside bodies ..	4,480	5,504
2. Searches and certified copies of entries of births, deaths and marriages	15,500	15,469
3. Miscellaneous	2,720	2,362
	<u>£22,700</u>	<u>£23,335</u>

1. An additional officer was seconded during the course of the year.

NOTES

Total amount paid in respect of overtime was £250.

Expenditure in respect of the Committee on Dental Caries and Fluorides, included under Subhead F, amounted to £8,116, bringing the expenditure to 31st March, 1969, in connection with that Committee to £15,674.

P. S. Ó MUIREADHAIGH,
Accounting Officer.

AN ROINN SLÁINTE,
18 Meitheamh, 1969.

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, 1969, 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	75,400	74,170	1,230	—
B.—Victualling Patients and Rations for Staff ..	10,000	10,245	—	245
C.—Uniforms, Clothing for Patients, etc.	3,100	3,458	—	358
D.1.—Travelling and Incidental Expenses	3,000	2,914	86	—
D.2.—Post Office Services ..	500	517	—	17
E.—Farm and Garden ..	1,200	1,238	—	38
GROSS TOTAL .. £	93,200	92,542	1,316	658
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £658	
<i>Deduct—</i>			Surplus of Appropriations in Aid realised	
F.—Appropriations in Aid ..	3,200	3,349	£149	
NET TOTAL .. £	90,000	89,193	Total Surplus to be surrendered £807	

Number of patients estimated for 110

Daily average number of patients maintained 115

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—In addition to the amount expended under Subhead A, a further sum of £5,700 was charged to the Vote for Remuneration (No. 52).

C.—Delivery of uniforms which it was anticipated would have been paid for in the previous year was delayed.

APPROPRIATIONS IN AID

					Estimated	Realised
					£	£
1. Rents of official quarters	..	..	..	..	1,500	1,383
2. Miscellaneous	..	..	..	..	1,700	1,966
					£3,200	£3,349

EXTRA REMUNERATION (exceeding £100)

Ten Male Attendants and the Cook received sums ranging from £102 to £141 for overtime. The total cost of overtime amounted to £4,223.

P. S. Ó MUIREADHAIGH,
Accounting Officer.

CENTRAL MENTAL HOSPITAL,
18 Meitheamh, 1969.

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, 1969, compared with the sum granted, for payment of Increases in certain Pensions, Allowances and Retired Pay in respect of public service.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Increases in certain Pensions, Allowances and Retired Pay	223,000	223,000	—	—

DETAILS OF EXPENDITURE AS COMPARED WITH ESTIMATE

	Estimate	Expenditure
	£	£
Civil Service	41,700	41,710
National School Teachers	37,000	37,000
Garda Síochána (including widows and children)	63,000	63,000
Resigned and Dismissed members of the Royal Irish Constabulary (including widows)	2,200	2,200
Defence Forces:—		
Retired Pay and Pensions	21,100	21,100
Wound and Disability Pensions and Allowances	9,800	9,800
Military Service Pensions	20,400	20,400
Special Allowances	27,700	27,700
Connaught Rangers and Pension under the MacSwiney (Pension) Acts	90	90
Local Authorities	10	—
	<u>£223,000</u>	<u>£223,000</u>

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
23rd May, 1969.

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

E. F. SUTTLE,
Comptroller and Auditor General.

INDUSTRIAL ENGINEERING COMPANY LIMITED, DUNDALK

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1969, compared with the sum granted, to recoup the Industrial Credit Company Limited in respect of advances made to the Industrial Engineering Company Limited, Dundalk.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Grant to the Industrial Credit Company Limited in recoupment of advances made to the Industrial Engineering Company Limited, Dundalk ..	3,273,115	3,273,115	—	—

EXTRA RECEIPTS PAYABLE TO EXCHEQUER

Payment on account of receivership funds from the Receiver of Industrial Engineering Company Limited per Industrial Credit Company Limited .. £200,000

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
6th June, 1969.

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

E. F. SUTTLE,
Comptroller and Auditor General.

REMUNERATION

Vote 52

ACCOUNT of the sum expended, in the year ended 31st March, 1969, compared with the sum granted, for payment of certain Remuneration.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Remuneration (Civil Service, Defence Forces, Garda Síochána, National School Teachers, Secondary Teachers, Vocational Teachers, Certain Employees of Health Authorities)	8,800,000	8,642,200		—
Surplus to be surrendered .. £			157,800	

DETAILS OF EXPENDITURE AS COMPARED WITH ESTIMATE

	Estimate	Expenditure
	£	£
Civil Service (including industrial employees)	3,565,000	3,489,200
Defence Forces	560,000	578,000
Garda Síochána	464,000	464,000
National School Teachers	1,750,000	1,650,000
Secondary Teachers	1,118,000	1,118,000
Vocational Teachers	510,000	510,000
Certain employees of Health Authorities	833,000	833,000
	<u>£8,800,000</u>	<u>£8,642,200</u>

EXPENDITURE ACCORDING TO VOTE

Vote No.	SERVICE	£
1	President's Establishment	1,100
2	Houses of the Oireachtas	11,200
3	Department of the Taoiseach	3,300
4	Central Statistics Office	20,000
5	Comptroller and Auditor General	6,900
6	Office of the Minister for Finance	44,000
7	Office of the Revenue Commissioners	230,000
8	Public Works and Buildings	55,000
9	State Laboratory	3,200
10	Civil Service Commission	6,800
15	Law Charges	9,600
16	Miscellaneous Expenses	300
17	Stationery Office	10,400
18	Valuation and Ordnance Survey	21,000
20	Office of the Minister for Justice	17,000
21	Garda Síochána	464,000
22	Prisons	22,000

Vote No.	SERVICE	£
23	Courts	40,000
24	Land Registry and Registry of Deeds	18,000
25	Charitable Donations and Bequests	900
26	Local Government	59,000
27	Office of the Minister for Education	68,000
28	Primary Education	1,650,000
29	Secondary Education	1,118,000
30	Vocational Education	510,000
31	Reformatory and Industrial Schools	500
33	National Gallery	4,000
34	Lands	70,000
35	Forestry	252,000
37	Agriculture	216,000
38	Fisheries	7,000
39	Labour	63,000
40	Industry and Commerce	50,000
41	Transport and Power	175,000
42	Posts and Telegraphs	1,800,000
43	Defence	620,000
44	Army Pensions	300
45	External Affairs	27,000
47	Social Welfare	100,000
48	Health	862,000
49	Central Mental Hospital	5,700
		£ 8,642,200

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
26th June, 1969.

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

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31st MARCH, 1969

RECEIPTS	PAYMENTS	
Balance at 1st April, 1968	..	..
	£	£
	20,000	20,000
	£20,000	£20,000
	Balance of Fund at 31st March, 1969	

DEPARTMENT OF FINANCE,
17th June, 1969.

C. H. MURRAY,
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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Returned

With Thanks,
APPROPRIATION accounts.

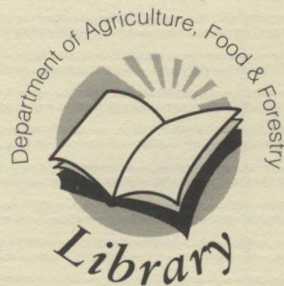
Regards.

Edo B. - e

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Library,
Department of Agriculture,
Food and Forestry,

Agriculture House,
Kildare Street,
Dublin 2, Ireland.

Tel: +353 - 1 - 6789011
Fax: +353 - 1 - 6616263
+353 - 1 - 6785214